

Committee name: Cabinet

Committee date: 14/06/2023

Report title: Provisional Outturn 2022/23

Portfolio: Councillor Kendrick, Cabinet member for resources

Report from: Interim chief finance officer (Section 151)

Wards: All wards

OPEN PUBLIC ITEM

Purpose

To update Cabinet on the provisional revenue and capital outturns for the year 2022/23; set out the impact on the General Fund and Housing Revenue Account balances, to approve an adjustment to the 2023/24 capital programme and to seek approval to delegate to officers the approval of carry-forward unspent capital budgets into the 2023/24 capital programme.

Recommendation:

1. To note the provisional financial outturn for 2022/23 for the General Fund, HRA and the council's overall capital programme;
2. To note the consequential General Fund and HRA balances;
3. To note the transfers to earmarked reserves;
4. To note budget virements approved during quarter 4;
5. To approve an adjustment to the 2023/24 General Fund capital programme to enable external funding received in 2022/23 to be utilised for projects;
6. To delegate to the chief finance officer, in consultation with the cabinet member for resources, the approval of carry-forwards of unspent 2022/23 capital budgets into the 2023/24 capital programme.

Policy framework

The council has five corporate priorities, which are:

- People live independently and well in a diverse and safe city.
- Norwich is a sustainable and healthy city.
- Norwich has the infrastructure and housing it needs to be a successful city.
- The city has an inclusive economy in which residents have equal opportunity to flourish.
- Norwich City Council is in good shape to serve the city.

This report meets the corporate priority that Norwich City Council is in good shape

to serve the city.

Report details

1. This report sets out the provisional outturn for 2022/23; the council's final financial position is subject to audit examination which is unlikely to commence before December 2023 and so any adjustments required will not be known until much later in the financial year.
2. The report covers both the council's revenue and capital position for the year in relation to its General Fund activities and those of the Housing Revenue Account (HRA).

Summary

3. At quarter 3, the general fund revenue budgets were forecast to underspend by £1.764m and HRA revenue budgets to underspend by £3.376m. The provisional outturn shows minimal movement from the quarter 3 forecast with the general fund revenue variance increasing by just £0.032m to £1.796m.
4. The HRA revenue variance has decreased by £2.000m following a subsequent decision to make an increased revenue contribution which enabled the acquisition of new HRA homes.
5. For both the General Fund and the HRA, the most significant variance from the originally approved budget position was due to the impact of interest rate rises during the year, which supported a significant increase in the level of investment income generated by the council's treasury management function. Overall, an additional £3.5m was generated (£2.6m General Fund, £0.9m HRA)
6. Although budget pressures remain present for both the General Fund and HRA, these have been mitigated in 2022/23 due to the increased income from interest on balances and investments arising from rising interest rates and higher cash balances.

General Fund Revenue

7. Table 1 below summarises the provisional outturn position for the council's General Fund in 2022/23. Further detail is provided in Appendix 1.

Table 1 – General Fund summary

	Budget	Prov'al outturn	Prov'al variance
	(£000)	(£000)	(£000)
Chief Executive	280	248	(32)
Chief Executive	280	248	(32)
Corporate Financing	(24,498)	(24,464)	34
Corporate Financing	(24,498)	(24,464)	34
Corporate & Commercial Services	512	722	210
Revenues & Benefits	2,908	3,047	126
Finance, Audit & Risk	880	902	22
HR & Organisational Development	788	771	(18)
Legal & Procurement	1,838	1,833	(5)
Corporate & Commercial Services	6,926	7,273	335
Community Services	862	494	(367)
Customers, IT & Digital	5,337	4,934	(404)
Strategy, Engagement & Culture	3,076	3,263	187
Housing & Community Safety	1,332	862	(470)
Community Services	10,608	9,554	(1,054)
Development & City Services	480	515	34
Environment Services	3,655	4,072	418
Planning & Regulatory Services	2,188	2,075	(113)
Property & Economic Development	362	(1,056)	(1,417)
Development & City Services	6,684	5,606	(1,078)
Total	0	(1,796)	(1,796)

8. The General Fund provisional outturn position shows an underspend of £1.796m which is an increase of £0.032m compared to the quarter 3 forecast. The key variances from budget are shown in Table 2. In particular several additional grants have been received in 2022/23 as detailed later in this report.

Table 2 – General Fund variances

	Provisional variance (£000)	Comment
Chief Executive	(32)	
Corporate Financing		
Corporate Financing	34	As reported through the regular budget monitoring process, investment income to the general fund was £2.6m better than budget due to a combination of the Council's strong fiscal management and higher interest rates. This was offset by a £0.5m lower interest recharge to the Housing Revenue Account and the council's wholly owned companies as assumed borrowing was not drawn down. It was not necessary to use £0.2m of the contingency budget, and a £0.6m adjustment to the Insurance Reserve based on the insurance actuaries report was

		also made between the general fund and the HRA; this meant that overall the Corporate Financing element of the budget would have come in at £2.8m under budget. This has allowed the council not to draw down £2.8m from reserves to meet a timing difference in the receipt of Section 31 Grants for business rates. This has instead been seen as growth and included in the 2023/24 budget. Therefore, the £2m unfavourable variance from P9 represents a decision not to draw down £2.8m from reserves, a £0.6m adjustment to the Insurance Reserve and not using the residual element of the of the contingency budget.
Corporate & Commercial Services		
Staffing vacancy factor was not met.	98	Underspends identified earlier in the year were absorbed within the service areas by ongoing spend such as the expected pay award – previously increases in pay award above budget were held centrally rather than at service level. There were also increased costs of temporary staff and resourcing of other projects which led to the vacancy factor not being achieved.
Senior roles within Corporate & Commercial Services – increased resource required to cover vacant post.	116	The Interim Head of Finance, Audit and Risk was asked to cover the S151 post, requiring additional resource to provide the vacant Head of Finance role.
Housing benefit subsidy fails to cover costs of benefits given.	229	During the financial year there has been a monthly change in the forecast outturn figures for housing benefit subsidy shortfall. The end of year position shows a larger HB expenditure and a lower subsidy return than estimated at mid-year. The reported increase in HB expenditure is largely linked to the restrictions imposed by the DWP. This generally projects a lower expenditure level and in turn, HB subsidy instalments received by the council are at a lower rate. The budget estimate vs. actual is balanced at year-end and we have now received a balancing payment of £1.588m. The increased subsidy shortfall

		arises from exempt and temporary accommodation and an increase in HB overpayments.
Council Tax - legal expenses recovered	(90)	During 2022/23 we have restarted our recovery processes on Council Tax, which were on hold as a result of Covid, and therefore have recovered additional court costs from debtors.
Elections - Increased 22/23 elections costs and less than expected grant funding.	138	In 2022, we only operated Norwich City Council elections, and as a result there was less opportunity to share costs and receive income from running elections / referendums on behalf of other authorities. This has been exacerbated by additional costs of running the election whilst still managing covid-19 risks and the increased demand for postal votes. Such costs can be managed through use of the elections reserve. We are currently assessing methodology for managing the reserve to offset costs across the elections cycle.
Insurance	(90)	There have been fewer insurance settlements than budgeted for, which combined with a lesser cost for the insurance service than budgeted leads to an overall insurance underspend. The settlements tend to be variable, and as such it is difficult to predict during the year.
Other minor variances	(54)	
Community Services		
Community Services	(370)	An increase in senior staff funded from HRA – underspend offset by lower income from recharges.
IT Services	(55)	Additional income from Norfolk County Council relating to the Parking IT system.
IT Services	(82)	Underspend on IT Projects (mainly Civica) carried forward to 2023/24
IT Restructure	(341)	A recruitment freeze was implemented while the service was being restructured.
Mail Handling Team	89	Inflationary Increases in supplier costs for postage and related services,
Policy & Performance	99	Additional costs of interim staff (£43k), Prepayment of costs of multi-year contract will reduce costs accordingly in 2023/24.

Project Place	45	Additional costs arising from contractor's module not being rechargeable to HRA.
Culture & Events	17	Additional costs arising from Jubilee celebrations and Christmas illuminations event.
St Andrews & Blackfriars Halls	(56)	Additional income generated from the hosting of additional events.
Housing & Community Safety	(470)	Due to increase grant income during the year Homelessness (£140k), Refugee Grant (£152k), additional grant received within housing improvement (£243k), lower recharge from HRA for shared amenities (£41k). Partly offset by reduced income from advertising empty council properties (£75k). Various small overspends accounted for the remaining balance.
Other minor variances	72	
Development & City Services		
Open Spaces	190	Higher costs on electricity usage, repairs work and pest control (£63k). Income lower mainly due to parking in the parks being introduced later than planned (£88k). Legal & property services recharges higher as a result of additional commissioned work (£28k).
Off Street Car Parks	(131)	Parking income higher than anticipated due to shift in parking habits and fee increase (£292k). Enforcement recharge higher (£91k). Supplies & services cost higher than anticipated due to additional cost of electricity and parking machine upgrades to allow card payments (£70k).
Multi-Storey Car Parks	97	Parking income higher than budget due to fee increase (£174k). Enforcement recharge higher (£108k). Fixture & fittings, equipment & general supplies increased due to parking machine upgrades (£133k). Offsetting increase in staffing and supplies costs
Investment Properties	(130)	Rental income higher than budget due to in-year rent reviews and some properties not being disposed of as planned.
City Hall	(84)	Additional electrical and gas charges incurred and higher property services recharge (£35k). This was offset by additional income from the vaccination centre (£119k).

Economic Development Unit	(85)	Additional income achieved.
Maintenance Recharges	(509)	Lower level of repairs carried out to corporate property during year.
Property Services	(355)	Took back service from NPSN, more charges went to HRA during 2022/23 than budgeted. This is being reviewed and revised as part of the restructure.
Other minor variances	(71)	
Total		

Community Services

9. There was an overall underspend within the community services directorate of £1.050m.
10. The underspend in housing and community safety (£0.470m), was due mainly to additional grant being received.
11. Within the IT team, the underspend of £0.341m occurred because of a complete restructure of all IT roles and teams, this was finalised in October 2022. The development of the new structure was designed to best support the continuous technical improvements and increasing system development required by the council. An in-depth review and consultation process took several months to conclude. During this time there was a recruitment freeze to ensure that people with the right skills for the new structure were employed. Once the new structure was implemented many of the new roles were filled and the recruiting process continues to fill the last few vacancies.
12. The overspend within the mail handling team was driven by increased paper, postage and printing costs, resulting from significant inflationary costs at third party suppliers.

Corporate and Commercial Services

13. The final position on the CCS directorate is an overspend of £0.335m. This was largely generated by the requirement to cover senior and statutory vacant roles within the directorate. In addition, it was not possible for the vacancy factor within the directorate to be met and an increased subsidy shortfall due to subsidy loss on exempt and temporary accommodation and increased overpayments created a further pressure.

City Development

14. The underspend has largely arisen from repairs to corporate properties being lower in the year, and a higher proportion of the property service team being recharged to the HRA. There was also increased rental income from the council's investment properties following rent reviews and an anticipated property disposal not taking place.
15. Increased income from parking fees was also seen following a return to pre-pandemic levels and a review of fees.
16. The underspend has been partially offset by lower income from the market, a reduction in income for open spaces and the delay to implementing parking fees in parks.

17. Environmental services contract costs were higher than anticipated and parking experienced additional costs for machine upgrades, water charges, card payment costs and insurance costs. Parking also received higher recharges from the enforcement team due to patrols resuming to pre-pandemic level.

Collection Fund

18. The Collection Fund covers all income generated from council tax and business rates that is due in the year from council taxpayers and business ratepayers.
19. Council Tax: The provisional outturn shows a net surplus of £1.210m, of which the Norwich City Council share is £0.160m. This surplus will be distributed in subsequent years to the Council and the other precepting bodies.
20. Business Rates: The draft outturn shows a surplus of £12.338m, which represents a major reversal from the £23.617m deficit in 2021/22. As the Collection Fund received £27.018m in deficit repayments, which was £3.401m greater than the actual deficit, the expectation was always there for a significant surplus. However, £8.997m in-year Collection Fund surplus still represents an out-performance. The Norwich City Council share of the surplus is £4.935m, of which £4.351m will be returned in 2023/24 and the residual will be returned in 2024/25.
21. The main driver of the better than expected business rate surplus is the improved position in the appeals provision, where a £2.045m reduction more than offset the £0.825m growth in the bad debt provision.

Housing Revenue Account

22. Table 3 below summarises the provisional outturn position for the council's HRA in 2022/23. Further detail is shown in Appendix 2.

Table 3 – HRA summary

	Budget (£000)	Prov'al outturn (£000)	Prov'al variance (£000)
General Management	16,185	15,980	(205)
Special Services	5,118	5,023	(95)
Repairs & Maintenance	17,966	15,595	(2,371)
Rents, Rates, & Other Property Costs	5,988	6,502	513
Provision for Bad Debts	430	182	(248)
Depreciation & Impairment	23,224	3,764	(19,460)
Adjustments & Financing items	641	21,656	21,015
Garage & Other Property Rents	(2,187)	(2,264)	(77)
Dwelling Rents	(59,163)	(58,951)	213
Service Charges - General	(7,867)	(7,702)	165
Interest Received	0	(956)	(956)
Miscellaneous Income	(82)	7	88
Amenities shared by whole community	(254)	(213)	41
Housing Revenue Account Total	0	(1,376)	(1,376)

23. The HRA provisional outturn position shows an underspend of £1.376m which is a decrease of £2.000m compared to the quarter 3 forecast. The key variances from budget are shown in Table 4.

Table 4 – HRA variances

	Provisional variance (£000)	Comment
General Management	(205)	There was an underspend of the contingency fund of which £0.500m has been transferred to an earmarked reserve. This has been offset by additional legal expenses resulting from disrepair claims (£0.127m), increased compensation to tenants arising partly from decants (£0.130m) and higher than budgeted recharges to the HRA (£0.633m).
Special Services	(95)	The underspend results from reduced grounds maintenance, fly-tipping and rubbish clearance costs and lower gritting costs due to the mild winter this was offset by increased electricity costs.

HRA Repairs	(2,371)	Reduction in the cost of general and major and minor repairs (£1.566m) due to reduced demand and reprofiling of works to be undertaken as part of future capital programmes. The contingency budget was also not required. An underspend on landlord lighting arising from delays due to asbestos testing (£0.153m), structural repairs underspent as works have extended into 2023/24 (£0.089m), underspend on voids (£0.125m) these were offset by overspend on central heating servicing and maintenance (£0.196m), and the compliance budget being moved to an earmarked reserve (£0.127m).
Rents, Rates, & Other Property Costs	513	Increases in the cost of council tax payable for empty council dwellings due to delays in void turnaround (£0.277m) plus increased costs of professional surveying and advice (£0.315m). The latter cost had been identified and were offset by a planned underspends on employee costs.
Provision for bad debt	(248)	The initial provision anticipated higher levels of debt following the pandemic and increases in the cost of living, but due to the ongoing work of the income team and some tenants continuing to pay during payment free weeks, arrears have not increased as much as initially thought.
Adjustments & Financing items	1,555	An increase in the contribution towards capital costs to fund purchase of dwellings at Trinity Meadows plus a transfer to earmarked reserves, partly offset by a reduction in borrowing costs.
Dwelling Rents	213	Reduced rental income from higher than anticipated void rate.
Service Charges - General	165	Impact of bad debt provision mitigated by increase in tenant service charge income.
Interest Received	(956)	Additional income from investments resulting from increase in interest rates and higher balances due to re-profiling of capital programme.
Other minor variances	52	
Total	(1,376)	

24. Recent increases in interest rates combined with lower capital expenditure generating higher than anticipated balances, have resulted in significant additional interest income to the HRA.
25. In addition, the HRA underspend has also arisen through reduced expenditure on responsive major and minor repairs due to lower demand and a move to address major repairs through capital projects in future years. At the start of the new contract with NCSL, a contingency was made to cover increases in material costs should the main budget be fully spent, but this wasn't required. There was low demand for responsive drainage repairs during the year with minor works being covered by the general repairs and maintenance budget, and delays arose on landlord lighting projects due to the requirement for asbestos testing. Smaller underspends have also arisen due to minor structural works extending into 2023/24, and a lower level of repairs recharges being written off. These underspends were partly offset by additional expenditure on central heating servicing and maintenance and the property team carried out a higher proportion of works for the HRA during the year.
26. Professional surveying and advice costs were higher than anticipated for the year, however this was recognised earlier in the year and therefore a strategy to offset those costs through underspends being generated on employee related costs was adopted successfully.
27. Additionally there were some adverse variances arising from substantially increased electricity costs and, higher legal costs arising from disrepair claims and compensation payments to tenants arising from decants.
28. Although work continues to reduce void dwelling relet times, there was a loss of rental income and additional empty property council tax charges due to this issue. However, the provision for bad debts was lower than anticipated as the significant rise as a result of the impact of the increasing cost of living and the longer-term impact of the pandemic, did not materialise this could be attributed to the work of the income team and tenants continuing to pay rent during the 'payment free' weeks.
29. The revenue contribution to capital costs was significantly higher than budgeted, following the decision to part fund the purchase of twelve new HRA dwellings from Lion Homes at Trinity Meadows. The opportunity arose late in the financial year following the receipt of DLUHC Devolution funding.
30. Of the unspent contingency budget, £0.500m has been transferred to the HRA transformation reserve and the unspent compliance budget (£0.127m) has also been returned to the reserve for use in 2023/24.

Reserves

General Fund Reserve

31. The prudent minimum level of General Fund reserve has been assessed as £5.400m. The impact of the provisional outturn on the 31 March 2022 balance brought forward is shown in Table 5 and shows the General Fund balance is expected to continue to exceed the prudent minimum balance and is consistent with the trajectory set out in the 2023/24 budget and MTFS.

Table 5 – General Fund balance

Item	£000
Balance as at 1 April 2022	(10,349)
Budgeted utilisation of balances in 2022/23	2,100
Provisional outturn as at 31 March 2023	(1,796)
Transfer to earmarked reserves	1,796
Forecast balance as at 31 March 2023	(8,249)

32. Table 5 shows that in line with the approved 2023/24 budget report, the 2022/23 General Fund underspend of £1.796m has been transferred into the council's business change reserve to support the delivery of the council's change programme.

Housing Revenue Account Reserve

33. The prudent minimum level of the HRA reserve has been assessed as £5.848m. The impact of the provisional on the HRA balance is shown in Table 6. The Housing Revenue Account balance continues to exceed the prudent minimum balance.

Table 6 – HRA balance

Item	£000
Balance as at 1 April 2022	(51,561)
Budgeted utilisation of balances in 2022/23	6,096
Provisional outturn as at 31 March 2023	(1,376)
Provisional balance as at 31 March 2023	(46,841)

General Fund Earmarked Reserves

34. Table 7 sets out the changes to the General Fund earmarked reserves. Key movements include:
- In 2022/23, the **Section 31 Grant reserve** released £11.016m, which represents the residual amount of resources put aside in 2020/21 from the grant received from Central Government against the expected deficit on the Collection Fund due to the additional business rate reliefs granted to support businesses through lockdown and the tax loss grant. It was returned to the General Fund to offset the expected deficit. The entry therefore reflects a timing difference only.
 - The **General fund repairs reserve** has reduced by £0.071m to fund additional works on general fund properties.
 - The **Norwich Regeneration Ltd reserve** has been reduced by £1m following a review of the potential credit loss associated with company loans; this has been transferred to the **Business Change Reserve**, as agreed by the Corporate Leadership Team on 12th April 2023
 - The **Commercial property reserve** has been reduced by £0.449m to fund additional costs associated with council owned properties.
 - The **Invest-to-save reserve** has been reduced by £0.351m in order to fund the approved change projects. The majority of the spend is the general fund's contribution to the project costs associated with the

insourcing of the environmental service, property management and repairs service into the council.

- £1.538m of **unapplied revenue grants** have been set aside for future use in line with the terms of the grants. £0.922m of existing grants have been utilised in-year.
- £0.954m has been utilised from the **Business change reserve** for approved 2022/23 projects. £1.000m has been added to the reserve from the NRL reserve in order to ensure specific project delivery in future years. The remainder of the general fund underspend (£1.796m) has also been transferred to the **Business change reserve**, as agreed by the Corporate Leadership Team on 12th April 2023
- £0.591m was transferred to the **Budget risk reserve** in 2021/22 from treasury management underspends, as agreed by cabinet in November 2021. Utilisation of this £0.591m was built into the 2022/23 budget to assist with savings challenges.

Table 7 – General Fund Earmarked Reserves

Reserve	Balance 01/04/2022 £000	Transfers in £000	Transfers out £000	Balance 31/03/2023 £000
Insurance Reserves	1,133		(822)	311
Other Reserves	37	10	(6)	41
Rev Grants Unexpended Res	4,475	922	(1,538)	3,859
S31 Earmarked reserve	11,645		(11,016)	629
Commercial Property	2,490		(449)	2,041
Norwich Regeneration	2,700		(1,000)	1,700
Elections Earmarked	113			113
Repairs Reserve	600		(71)	529
GF Invest to Save Reserve	2,011		(351)	1,660
Budget Risk Reserve	2,391		(591)	1,800
Business Change Reserve	1,577	1,672	(954)	2,295
Business Rates Pool	675		(565)	110
General Fund Earmarked Reserves	29,847	2,604	(17,363)	15,088

Housing Revenue Account Earmarked Reserves

35. Table 8 sets out the provisional changes in the housing revenue account earmarked reserves. Key movements include:

- The **HRA Invest-to-save reserve** has been reduced by £0.137m to fund the approved change projects. The majority of the spend is the HRA contribution to the project costs associated with the insourcing of the environmental service, property management and repairs service into the council.
- £0.500m was built into the 2022/23 budget for creation of an **HRA Transformation reserve**. £0.500m of the 2022/23 HRA underspend has

also been transferred to the reserve, as agreed by full Council on 21st February 2023

- **The HRA Insurance reserve** has been established to reflect the insurance actuary's view on the need for provisions (events with some level of certainty) and reserves (events that might occur but with less certainty than a provision)
- On 12th November 2021, members approved the creation of a new HRA Compliance earmarked reserve to enable any HRA amounts established to support the Compliance Improvement Plan, which remained unspent at year end, to be utilised in future years. £0.713m has been transferred into this reserve from un-utilised 2022/23 compliance budgets.

Table 8 – HRA Earmarked Reserves

Reserve	Balance 01/04/2022 £000	Transfers in £000	Transfers out £000	Balance 31/03/2023 £000
HRA Invest to Save Reserve	841		(137)	704
Tenancy & Estate Management System	7			7
HRA Transformation Reserve		1,000		1,000
HRA Insurance Reserve		202		202
HRA Compliance Reserve		713		713
HRA Earmarked Reserves	848	1,915	(137)	2,626

General Fund Capital Programme

36. Table 9 below summarises the provisional outturn position for the council's General Fund capital programme in 2022/23. Further detail is shown in Appendix 3.

Table 9 – General Fund capital programme

	Budget (£000)	Provisional outturn (£000)	Provisional variance (£000)
GF Community Services	15,931	7,060	(8,871)
GF Corporate & Commercial Services	6,855	2,491	(4,364)
GF Development & City Services	674	609	(65)
Total GF Capital Programme	23,460	10,161	(13,299)

37. The General Fund capital programme provisional outturn position shows an underspend of £13.299m which is an increase of £4.122m compared to the quarter 3 forecast. The key variances from budget are shown in Table 10.

Table 10 – General Fund capital programme variances

	Provisional variance (£000)	Comment
BEIS Sustainable Warmth grant	(2,439)	Spend has been delayed however, an extension to the grant use deadline has also been agreed with grant provider.
St Andrews MSCP edge protection	(1,258)	Delays due to increased costs changing the scope of the project and resulting in the need for further options appraisals to be undertaken. Works are due to start early in 2023/24.
TF Compulsory Purchase Order revolving fund	(1,123)	This is part of the Towns' Deal funding and relates to acquiring disused properties in the City area to renovate and bring back to market. No properties were secured during 2022/23 but options are being worked on for purchases in 2023/24 where the developer has failed to make progress.
St Giles Public Realm TF	(1,024)	Due to escalating construction costs, it was not possible to fully fund both Hay Hill and St Giles using Towns' Deal and match funding. As Hay Hill was considered to deliver greater public benefit, it was prioritised for funding. The St Giles scheme has been paused until further funding can be obtained, although the St Giles zebra crossing has already been completed through funding provided by Norfolk CC).
Companies Loan Facility	(1,000)	The anticipated loan funding was not required by the council's wholly owned companies during 2022/23.
Disabled Facilities Grant	(942)	The grant received in year was circa £1.3m however this was increased to £2m with amounts carried forward from previous years. This workstream is demand led and the carry forward is due to a reduced number of applications during the years affected by Covid. The council's financial assistance policy is to be reviewed in 2023/24. Additionally, the underspend will be used to contribute to new build social care capital programmes.
Strategic CIL Contribution	(687)	Nutrient neutrality issues combined with the longer-term

		impacts of the pandemic have significantly reduced planning applications being passed and therefore reduced the CIL income achievable in year; thus, the value to be contributed to the strategic pool has been less than forecast
BEIS Green Homes Grant	(546)	This grant was added to the capital programme as a General Fund related grant however £0.100m spend occurred on HRA properties under the HRA upgrades programme. This was in line with the grant conditions and has been confirmed with the grant provider. Unspent grant will be repaid to the grant provider
Hay Hill Public Realm TF	(473)	Provided as part of the Towns' Fund deal, delays are due to cost increases and the start date on the site being postponed to April 2023. The St Giles project has been paused with some of the budget transferred to the Hay Hill project.
NCS Ltd establishment costs	(432)	Tendering for environmental equipment has taken longer than expected but is on course to progress in 2023/24. Some residual establishment costs including for IT systems will also be funded from the carried forward element.
ACE Centre CCN TF	(361)	The ACE external project within Towns' Deal funding is for the refurbishment of an existing unit on City College Norwich's campus to create an Advanced Construction and Engineering (ACE) Centre, managed by CCN but being monitored and funded through the Towns' Deal. The remainder of the expenditure has been committed but several of the items will not be delivered by March 23 and therefore the project has been extended into 2023/24 to accommodate this delay.

Minimum Energy Efficiency Standard MEES	(334)	Following a review, the majority of sites were found to already meet minimum energy efficiency standards. Works that have been identified are due in 2023/24.
TF- Digital hub	(320)	Delays due to cost increases and awaiting approval from DLUHC to transfer £0.4m from the paused St Giles project to Digital Hub, for the project to be fully funded. In addition, there was a tender delay due to suppliers requesting longer to review and cost tender submissions. Tender award and commencement of works now scheduled early June 2023.
Traveller Site	(315)	Project spend has not progressed as expected however, additional funding has been obtained for 2023/24 which will require a review of the initial proposals.
Transforming Cities Fund Contribution	(250)	Some elements of the County-led Transforming Cities programme have not reached the stage where transfer of funds was required. Spend now expected in 2023/24.
City Hall Medium Term Future	(250)	Some delay was attributable to the delayed LUF funding notification which affected the course of the project heavily.
Park toilet refurbishment – various locations.	(200)	Budget was brought forward from previous years in line with contractor timelines, however their scheduling has now been further delayed.
TF make space at the halls	(129)	Project has been delayed to Q1 of 2023/24
CILN Community Enabling	(103)	Spend is led by demand from the community, however the funds will be made available for projects in future years through the carry forward process as has been done in previous years
Other minor variances	(1,112)	Individually under £0.100m
Total	(13,299)	

38. The originally approved General Fund capital programme for 2022/23 totalled £29.347m with a further carry-forward from 2021/22 of £7.152m, amounting to £36.498m. Based upon the position at quarter 2 of 2022/23, some capital budgets were reprofiled which resulted in £13.965m being removed from the 2022/23 programme and profiled into future years. Overall, a revised General Fund capital programme of £23.460m was proposed for delivery.
39. Efforts to mitigate the underspend have been hampered by increasing costs of construction and delays in tenders, requiring value engineering exercises to attempt to mitigate the impact of increasing costs.

HRA Capital Programme

40. Table 11 below summarises the provisional outturn position for the council's HRA capital programme in 2022/23. Further detail is shown in Appendix 4.

Table 11 – HRA capital programme

	Budget (£000)	Provisional outturn (£000)	Provisional variance (£000)
HRA Community Services	15,350	14,784	(566)
HRA Development & City Services	24,498	14,230	(10,268)
Total HRA Capital Programme	39,848	29,014	(10,834)

41. The HRA capital programme provisional outturn position shows an underspend of £10.834m which is an increase of £2.086m compared to the quarter 3 forecast. The key variances from budget are shown in Table 12.

Table 12 – HRA capital programme variances

	Provisional variance (£000)	Comment
HRA Upgrades: Compliance Upgrades	(1,796)	Compliance works were funded from the revenue budget with works continuing in 2023/24
HRA Upgrades: Whole House Improvements	(1,379)	The internal resource required to oversee these works have been engaged in revenue funded void works, when combined with legacy works and performance challenges by the contractor, have slowed the pace of progress.
New Build Opportunities	(1,300)	Although investigations have been made, viable options were not identified in 2022/23. A potential acquisition has been identified near the latter end of the financial year so budget will be requested to be carried-forward into 2023/24.
HRA Upgrades: Heating/Boilers Communal	(1,229)	Tenders were received in excess of the budget, requiring value engineering, therefore no new installations took place in 2022/23. Works are proposed to resume in 2023/24.
HRA Upgrades: Thermal Comfort	(1,205)	Spend delayed however, an extension to grant use deadline has now been agreed with the grant provider.
HRA Upgrades: Heating/Boilers Domestic	(922)	Tenders received in excess of the budget, requiring value engineering, therefore, no new installations took place in 2022/23. Works are proposed to resume in 2023/24

Capital Grants Housing Associations	(889)	Some retained RTB receipts granted to Registered Providers in 2022/23, but further grants will fall into 2023/24.
HRA Upgrades: Doors	(695)	Surveys were progressed during the year however delays in spend were related to procurement of suitable materials. Supplier has been sourced and following testing, works are predicted to resume in 2023/24
HRA Upgrades: Electrical	(646)	Underspend resulting from the average cost of installations being lower than anticipated combined with the requirement for asbestos surveys and contractor capacity.
HRA Upgrades: Structural	(343)	Underspend related to capacity but will resume in 2023/24.
HRA Upgrades: Water Hygiene Upgrades	(340)	Underspend related to limited capacity in department. Survey works were completed in 2022/23 and thus works are expected to resume in 2023/24
HRA Upgrades: Windows	(294)	Delays caused by requirement for asbestos surveys.
HRA Upgrades: Estate Aesthetics	(187)	Underspend related to capacity but will resume in 2023/24.
HRA Upgrades: Re-Roofing	(186)	Underspend related to capacity but will resume in 2023/24.
LANB Kings Arms	(159)	Budget set to cover maximum project costs, although further CPO challenge could be received
HRA Upgrades: Sheltered housing Community facilities	(144)	Only one project took place in 2022/23; provision included in 2023/24 for additional projects.
HRA Upgrades: Solar Thermal/ Photovoltaic	(138)	Underspend due to survey delays and contractor capacity. Spend included utilisation of some of the BEIS Green Homes grant.
Demolition & Site Maintenance	(128)	Due to rising costs and delays in procuring consultants, only phase 1 was complete in 2022/23. Underspend to be requested to be carried-forward.
HRA Mile X Depot Site	176	Budget reprofiled at Q2 but work has progressed faster than anticipated causing overspend; no overall impact on budget.
Threescore phase 3	2,045	Budget reprofiled at Q2 but work has progressed faster than anticipated causing overspend; no overall impact on budget.
Other minor variances	(6,78)	Other variances under £0.100m
Total	(10.834)	

42. The original approved HRA capital programme for 2022/23 totalled £38.861m with a further carry-forward from 2021/22 of £9.520m, amounting to £48.382m. Based upon the position at quarter 2 of 2022/23, some capital budgets were reprofiled which resulted in £10.239m being removed from the 2022/23 programme and profiled into future years. Other movements involved additional budgets totalling £4.861m and budget removals of £3.155m. This resulted in a final revised HRA capital programme of £39.848m.
43. Efforts to mitigate the underspend have been hampered by some resource limitations which are being addressed and also the impact of inflation increasing costs of construction and delays in tender receipt, this required value engineering exercises to attempt to mitigate the impact and deliver better value for money.

Virements

44. The virements shown in Table 13 were approved and processed in quarter 4:

Table 13 - Virements

		Current Budget £000	Approved Virement £000	Revised Budget £000
AA1079	Wensum stone wall – carry forward omitted from report; added as a technical virement	0	20	20
TF contingency	TF accelerated projects – contingency budget was not included during original budget setting, so this has been added as a technical virement across multiple project codes in accordance with a split agreed with the project manager.	0	59	59
AU5200	Volunteer It Yourself project funded through the community enabled NCIL 2022/23 agreed budget pot	0	125	125
AD5200	NCIL community enabled agreed available budget for 2022/23	244	(130)	114
AT5200	CILN Community Skills Mile Cross Grant	11	5	16
ZZ5000	HRA Upgrades: Disabled Adaptations	1,437	200	1,637
ZZ5000	HRA Upgrades: Doors	1,278	(200)	1,078

Grants

45. A number of additional grants have been received during 2022/23 after the budget was approved, as detailed in Table 14.

Table 14 – Additional grants received

Grant	Type	Value (£000)	Details
External audit	GF Revenue	32	Grant received following the Redmond Review
NNDR	GF Revenue	15	New Burdens Business Support Grant
Council Tax	GF Revenue	84	New Burdens DSENZ energy rebate
Housing Benefit	GF Revenue	23	Housing Benefit Award Accuracy
Housing Benefit	GF Revenue	73	New Burdens Welfare Reform
Housing Benefit	GF Revenue	21	Verify Earnings & Pension (VEP)
Housing Benefit	GF Revenue	26	Test & Trace Admin
Housing Benefit	GF Revenue	2	New Burdens funding
Refugee Programme	GF Revenue	150	Existing refugee grant extended to include Afghan refugees.
Homelessness Grant	GF Revenue	96	Increase in existing grant received
Healthy Norwich Budget	GF Revenue	158	Grant funding towards the INTERACT project
Sanctuary Scheme	GF Revenue	35	Grant funding pilot domestic abuse project.
Interact Grant	GF Revenue	38	From the integrated care board to fund a co-ordinator post
Mousehold Heath	GF Revenue	2	Conservators grant
Planning	GF Revenue	200	Nutrient Neutrality Grant
Food Health & Safety	GF Revenue	17	Imported food & Training
Licensing	GF Revenue	5	Table & Chairs on pavement
Planning Policy	GF Revenue	10	Defra Section 31 grant
Planning Policy	GF Revenue	5	DLUHC - Norwich Over the water grant
Wensum LUF Woodlands	GF Capital	85	Levelling up money received to improve the Wensum Park woodland area
LTA funding for Tennis court refurbishments	GF Capital	222	Grant received to progress refurbishment works at Bowthorpe, Alderman Walker and Harford tennis courts.
Norfolk Devolution Funding	HRA Capital	2,000	DLUHC funding towards 12 new affordable homes in the city.
LAHF Refugee Funding	HRA Capital	90	Funding to refurbish existing long-term void properties to provide homes for refugees.

Proposed adjustment to 2023/24 General Fund capital programme

46. In February 2023, Council approved to delegate to Cabinet, approval to include in the capital programme, additional capital schemes funded wholly by grant where it meets the Council's aims.

47. Grant funding has been received from the Lawn Tennis Association for refurbishment works at Bowthorpe, Alderman Walker and Harford tennis courts. The grant provides £0.222m of funding, therefore, it is proposed that the 2023/24 General Fund capital programme is increased by £0.222m to enable this project to proceed.
48. Levelling Up funding has been received from the DLUHC to support work at Wensum Woodlands. The grant provides £0.085m of funding, therefore, it is proposed that the 2023/24 General Fund capital programme is increased by £0.085m to enable this project to proceed.

Consultation

49. No additional consultation was undertaken in creating this report.

Implications

Financial and resources

50. Any decision to reduce or increase resources or alternatively increase income must be made within the context of the council's stated priorities, as set out in its Corporate Plan 2022-26 and budget.
51. The proposals to increase the capital programme in 2023/24 arises from the decision that where an increase in expenditure is matched by additional external resources the change may be agreed by the Cabinet rather than Full Council to improve the pace of delivery. No additional council resources are required as a result of this report.
52. The application of the 2022/23 underspend was proposed in the 2023/24 budget setting report, to support the council's future business change programme of work.
53. The consideration of capital carry-forward requests will be undertaken in consultation with the Resources portfolio holder and reported to a future cabinet meeting.

Legal

54. In considering its financial and non-financial performance, the Cabinet is supporting the Council fulfil its duties under s.151 of the Local Government Act 1972 to ensure there are arrangements in place for the proper administration of its financial affairs, and under s.3 of the Local Government Act 1999 to make arrangements to secure continuous improvement in the way its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

Statutory considerations

Consideration	Details of any implications and proposed measures to address:
Equality and diversity	This report does not have direct implications for equality and diversity; it reports on progress made in delivering agreed services and programmes, the equality implications of which will have been considered as part of service planning or other decision-making processes.
Health, social and economic impact	This report does not have direct health, social or economic implications; it provides an update on progress made in delivering agreed services and programmes, the implications of which will have been considered elsewhere.
Crime and disorder	This report does not have direct implications for crime and disorder; it provides an update on progress made in delivering agreed services and programmes, the implications of which will have been considered elsewhere.
Children and adults safeguarding	This report does not have direct safeguarding implications; it provides an update on progress made in delivering agreed services and programmes, the implications of which will have been considered elsewhere.
Environmental impact	This report does not have direct environmental implications; it provides an update on progress made in delivering agreed services and programmes, the implications of which will have been considered elsewhere.

Risk management

Risk	Consequence	Controls required
Unexpected variances in 2022/23 impact on the agreed 2023/24 budget.	Priorities continue to be affected by delivery issues in previous years'.	Understand the extent of variation from budget, the reasons and any remedial action to address them.
The intended objectives of the budget are not delivered	Priorities are not achieved.	Review of financial performance against delivery of objectives set to determine what remedial actions, if any, are required.
The end of year position continues into subsequent years.	Budget and delivery objectives become out of alignment.	Review of financial performance against delivery of objectives set to determine what remedial actions, if any, are required.

Other options considered

51. This paper sets out financial performance and other relevant information for cabinet to have an overview of these key metrics which underpin delivery of the corporate plan priorities as such no alternative options have been considered.

Reasons for the decision/recommendation

52. The financial recommendations, which are based on the provisional outturn position and are therefore subject to external audit examination, propose actions in response to the underspend position on both the general fund and housing revenue account, to support the exercise of sound financial management.
53. The recommendations around approval of capital carry forwards supports the effective delivery of on-going capital schemes in 2023/24 and later years.

Background papers: None

Appendices: None

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Appendix 1: General Fund revenue budget

Cost Centre & Description		Budget (£000)	Provisional Outturn (£000)	Provisional Variance (£000)
Chief Executive Total		280	248	(32)
510030	Corporate Management	(1,711)	(205)	1,506
511010	Debt Management Expenses	0	(5)	(5)
511020	Financial Arrangements	(977)	(3,002)	(2,025)
511030	MIRS (SMGFB) Reversing Items	858	13,514	12,657
511060	MIRS (SMGFB) Non-Reversing	(14,850)	(14,870)	(20)
511080	CT + NNDR Pool Income	(6,697)	(18,381)	(11,684)
511090	Corporate Financing	(1,354)	(1,516)	(162)
511100	General Fund Contingency	235	0	(235)
510030	Corporate Management	(1,711)	(205)	1,506
511010	Debt Management Expenses	0	(5)	(5)
511020	Financial Arrangements	(977)	(3,002)	(2,025)
511030	MIRS (SMGFB) Reversing Items	858	13,514	12,657
511060	MIRS (SMGFB) Non-Reversing	(14,850)	(14,870)	(20)
511080	CT + NNDR Pool Income	(6,697)	(18,027)	(11,330)
511090	Corporate Financing	(1,354)	(1,516)	(162)
511100	General Fund Contingency	235	0	(235)
510030	Corporate Management	(1,711)	(205)	1,506
511010	Debt Management Expenses	0	(5)	(5)
Corporate Financing		(24,498)	(24,464)	34
170000	Community Centres	88	93	5
170101	Norman Centre, Bignold Road	174	207	33
190710	St Andrews & Blackfriars Halls	165	109	(56)
310020	Communications Team	366	402	36
310030	Head of Comms & Culture	0	0	0
310060	Social Policy/Arts Grants	301	318	17
312020	Sport & Leisure Development	220	189	(31)
312040	Riverside Swimming Centre	(64)	(66)	(2)
313010	Tourist Information	47	52	5
314010	Culture & Events Admin	0	1	1
314030	Culture & Events	236	254	17
314035	Community Services	862	492	(370)
320100	Head of Transformation	580	609	29
321020	IT Services	1,736	1,563	(174)
321025	IT Infrastructure	689	440	(248)
321026	IT Applications	677	746	69
321027	Norwich City Services Ltd IT	0	0	0
321030	Systems Support	386	212	(175)
321040	Service Improvement	272	318	46
321050	Policy & Performance	316	415	99
321070	Fit for the Future	0	28	28
410030	Homelessness	782	173	(610)
410031	Rough Sleepers	0	41	41
410040	Private Sector Leasing Scheme	(40)	(8)	32
410045	Refugee Programme	(17)	(174)	(157)
410060	Housing Options	(75)	202	278
410130	Housing Improvement Agency Tm	123	46	(78)
410140	Housing partnerships	112	161	50
410145	Safer Streets	0	(15)	(15)
411020	Contributions to HRA	254	213	(41)
412020	Non-HRA Housing Properties	(19)	(12)	7
420020	Director of Neighbourhoods	0	2	2
420060	Commissioning	39	35	(4)
420070	Financial Inclusion	185	196	10
420140	Community Enabling	348	288	(60)
420142	Shared Prosperity Fund	0	22	22
420160	Early Interventn & Comm Safety	78	59	(19)

510035	Project Place	9	53	45
522080	Covid Recovery Team	0	62	62
522085	CRS Project	0	(25)	(25)
550010	Customer Contact Team	1,416	1,405	(11)
550040	Mail Handling Team	161	250	89
630010	Environmental Strategy	153	114	(39)
644060	Closed Circuit TV	46	83	36
Total – Community Services		10,608	9,554	(1,054)
315010	Civic Expenses	137	135	(2)
510050	Professional Finance	607	610	3
511070	Business Grants Covid 19	0	0	0
512010	Insurance	262	171	(91)
512015	NCS Ltd Insurance	0	(4)	(4)
512020	Corporate & Commercial Service	512	722	210
514010	Internal Audit	65	35	(30)
514015	External Audit	81	107	27
515010	NNDR Admin	(168)	(181)	(13)
515020	Council Tax Admin	1,072	866	(206)
515030	Operational Finance	127	149	22
516010	HB Private Sector Rent Allwns	791	242	(549)
516020	HB Public Sector Rent Rebates	552	1,330	778
516040	Benefits Admin (HB + CTB)	661	777	116
520010	Members Expenses	489	508	19
520015	Electoral Registration	68	76	8
520020	Committee Secretariat	268	279	11
520030	Council Elections	217	355	138
521010	Legal Services	0	(77)	(77)
530010	Personnel Corporate Costs	147	125	(22)
530020	Personnel Services	566	538	(28)
530050	Learning & Development	76	108	32
540010	Procurement Team	179	176	(2)
550080	Corporate Business Services	218	212	(6)
Total – Corporate & Commercial Services		6,926	7,273	335
100000	Markets	(534)	(464)	69
100010	Markets Strategy	0	15	15
110000	Livestock Markets - Group	6	8	3
120000	Conveniences	83	81	(2)
130000	Cemeteries	(14)	47	62
140000	Depots	15	22	7
150000	Allotments	9	(14)	(23)
160000	Open Spaces	2,302	2,492	190
180000	Buildings & Land	69	62	(8)
190000	Property Stewardship	218	252	35
210000	Economic Development	(20)	(61)	(41)
210001	Carrow House	126	67	(60)
220000	Investment Properties	(3,750)	(3,880)	(130)
220001	Carrow House	0	0	0
220002	Townshend House	133	72	(61)
230000	Land Held for Future use	0	0	0
240000	Other Land	0	2	2
250000	Assets Used by Others	(32)	(33)	0
260000	Airport Industrial Estate	69	0	(69)
270000	Externally Granted Rights	18	21	3
280000	River Assets	11	7	(4)
290000	City Hall	947	862	(84)
290001	Pool Cars - City Hall	0	0	0
290003	Swanton Road	0	4	4
410010	Private Sector Housing	(100)	(178)	(78)
410070	Strategy & Development	24	146	122
420150	Neighbourhood Operations	20	22	3
421010	Arboricultural services	192	192	(1)
421020	Mousehold Heath Conservators	211	201	(10)
421030	Highways Ground & Tree Maint	86	91	4

421040	Fringe Project	18	32	13
431020	Street Cleansing	1,629	1,561	(68)
431050	Environmental Services	50	214	163
431060	Cleaner Neighbourhoods	0	0	0
431071	Environmental Services Team	807	770	(37)
431080	Integrated Waste Management	2,747	2,820	73
510010	Residual Airport Joint	1	0	(1)
510020	Airport Appropriation a/c	(70)	(79)	(9)
520040	Land Searches	(164)	(90)	74
520070	Licensing	(62)	(23)	39
522040	Food, Health & Safety	684	676	(8)
522050	Environmental Protection	576	630	55
522060	Public Safety & Emergency Plan	39	41	2
522070	Emergency Events	0	0	0
600030	Greater Norwich Growth Board	44	35	(9)
600040	Director of Regen & Developmnt	0	0	0
600070	Head of City Development	690	448	(243)
610010	Economic Development Unit	425	340	(85)
610015	Development & City Services	480	515	34
620010	Planning Management Account	55	24	(31)
620015	Norfolk Strategic Framework	(8)	(41)	(33)
620030	Building Regulations NonCharge	91	62	(29)
620040	Planning Policy	555	396	(159)
620045	East Norwich Masterplan	0	0	0
620046	East Norwich Programme Mngmnt	110	159	49
620050	Conservation Dsgn & Landscape	231	217	(14)
620060	Development Management	247	327	79
620070	Towns Fund	0	(78)	(78)
620080	City Growth & Development	0	(2)	(2)
630040	Highways Agency	0	0	0
630060	Concessionary Bus Scheme	0	0	0
630070	Highways/Landscp Imprv & Maint	(91)	(116)	(25)
640210	NPS Joint Venture	0	0	0
640215	Maintenance Recharges NP&Rs	558	49	(509)
640225	Property Services	483	127	(355)
640230	Commercial prop & building ops	0	0	0
641150	Strategic Property	5	101	96
641160	Valuation & Property Mgmnt	0	(4)	(4)
643020	Off Street Car Parks	(834)	(964)	(131)
643040	Multi-Storey Car Parks	(2,157)	(2,090)	67
643050	Multi-Storey Car Parks Staff	204	234	30
644010	On & Off Street Enforcement	(933)	(948)	(14)
644015	Bus Lane Enforcement	0	0	0
644020	Notice Processing	(20)	(21)	(1)
644030	Dispensations	0	0	0
644050	On Street Operations	(35)	0	35
644080	Permit Parking	0	0	0
644100	Housing Contract	0	0	0
644120	Earlham Park	(4)	0	4
645030	Public Area Lighting	243	250	7
Total – Development & City Services		6,684	5,606	(1,078)
Total – General Fund		0	(1,796)	(1,796)

Appendix 2: HRA revenue budget

Cost Centre & Description		Budget (£000)	Provisional Outturn (£000)	Provisional Outturn (£000)
710020	Head of Neighbourhood Housing	1,898	1,315	(583)
710030	Tenancy Services Manager	157	210	52
710050	Tenancy Support	91	100	10
710060	Tenancy Support	0	0	0
710080	Housing Income Services	0	8	8
710090	Housing and Major Works	0	5	5
710100	Housing Property Management	0	66	66
710110	Unallocated Costs	4,756	6,063	1,307
710120	Neighbourhood Services	3,126	2,985	(141)
710125	Domestic Abuse Co-ordination	69	37	(32)
710130	ASB Team	1,040	956	(84)
710145	Specialist Support Team	467	353	(113)
710150	Innovation & Improvement Team	818	625	(193)
710170	Collection Team	2,584	2,145	(438)
710180	Home Ownership Team	868	994	126
710210	Area Housing Offices	39	23	(15)
710220	HRA Properties Disposal	14	2	(12)
710230	Void Dwelling Management	116	91	(25)
710250	Housing Delivery	144	0	(144)
721020	Estates Management	2,673	2,701	28
721040	District Heating	560	744	184
722020	Sheltered Housing	345	325	(19)
722025	Sheltered Hsg Tenancy Mgmnt	837	653	(184)
723100	Caretakers - Mobile	191	102	(89)
723200	Caretakers - Static	338	318	(21)
723300	Caretakers - Supervisors	96	109	14
723400	Caretakers - Apprentices	77	70	(7)
730020	HRA Repairs	14,427	12,051	(2,376)
730021	HRA Garage Repairs	0	0	0
730025	HRA Repairs Sheltered Housing	50	(4)	(54)
730040	HRA Repairs Tenant Contrib	(534)	(350)	183
730080	HRA Repairs - Void Properties	4,023	3,898	(125)
740010	General HRA Premises	5,988	6,502	513
740020	Provision for Bad Debts	430	182	(248)
740030	Central Expenses	23,224	3,764	(19,460)
740040	MIRS (SMHRAB) Reversing Items	(5,799)	19,157	24,957
740045	MIRS (SMHRAB) Non-Reversing	6,440	2,609	(3,831)
740080	Rents - Shops & Shop Flats	(799)	(785)	14
740090	Rents - Other land & buildings	(78)	(116)	(39)
740100	Rents - Adjustments	194	208	14
740110	Rents - Estate Properties	(59,358)	(59,159)	199
740120	Rents - Garages	(1,311)	(1,363)	(52)
740140	Service Charges - Tenants	(6,860)	(6,678)	182
740141	Service Charges - Leaseholders	(1,008)	(1,025)	(17)
740160	Interest Received	0	(956)	(956)
740170	Miscellaneous Income	(82)	7	88
740190	General Fund Contribution	(254)	(213)	41
740200	Sale of Council Dwellings	0	(110)	(110)
Total – HRA		0	(1,376)	(1,376)

Appendix 3 – General Fund capital programme

GF Capital Expenditure Programme	Original Budget (£000)	Revised Budget (£000)	Provisional Outturn (£000)	Provisional Variance (£000)
IT Investment Fund - AA5206	75	75	67	(8)
CX & digital strategy - FP0000	296	296	290	(7)
Customers, IT & Digital Total	371	371	357	(14)
Disabled Facilities Grant - AA5207	1,782	1,971	1,029	(942)
HIA - Housing Assistance - AB5207	0	0	22	22
Empty Homes Grant - AK0000	69	34	0	(34)
DFG Residents Contribution - AQ0000	0	0	13	13
HRA Upgrades - ZZ5000	0	0	0	0
Housing & Community Safety Total	1,851	2,005	1,064	(941)
Chapelfield Gardens Improve TF - AA1063	0	0	2	2
Community Centres - Upgrades - AA1184	60	0	0	0
EV Charging - Rouen Road Car P - AA1861	12	12	0	(12)
Rside Leisure repl plant/equip - AA1912	64	32	19	(13)
St Andrew's Hall refurbishment - AA1959	0	27	0	(27)
V Charging - Rose MSCP - AB1858	40	40	0	(40)
TF make space at the halls - AB1959	3,351	380	251	(129)
V Charging - St Andrews MSCP - AC1857	40	40	0	(40)
CILN Community Enabling - AD5200	0	114	10	(103)
CIL Crowdfunding match funding - AL5200	0	25	21	(4)
CILN CommunitySkillsMileXGrant - AT5200	0	16	16	0
UKSPF - FU0000	0	19	1	(18)
CILN VIY project - AU5200	0	125	85	(40)
BEIS Green Homes Grant - BA0000	0	549	2	(546)
BEIS Sustainable Warmth grant - FS0000	3,100	3,100	661	(2,439)
Strategy, Engagement & Culture Total	6,667	4,478	1,070	(3,408)
GF Community Services Overall Total	8,889	6,855	2,491	(4,364)
ERP System - AI5206	288	634	609	(25)
Finance system 2023 - AJ5206	288	0	0	0
Corporate & Commercial Services Total	576	634	609	(25)
Meeting Room Hybrid Tech - AN1000	40	40	0	(40)
Legal and Procurement Total	40	40	0	(40)
GF Corporate and Commercial Services Overall Total	616	674	609	(65)
Eaton Park path replacement - AA1009	45	45	44	(1)
NCS Ltd establishment costs - AA2013	330	483	52	(432)
CILN 20 Acre Wood - AB5200	1	4	2	(2)
GNGB Football Pitch Imps - AB5202	75	75	40	(35)
Park toilet refurb Wen Hei Eat - BC0000	66	200	0	(200)
Norwich Parks tennis expansion - AA1058	0	119	115	(3)

Earlham Park toilet replacement - AA1064	0	3	3	0
Sloughbottom Park Toilets TF - AA1076	0	51	0	(51)
St Andrews MSCP edge protection - AB1857	150	1,302	44	(1,258)
St Giles MSCP edge protection - AF1856	150	0	0	0
CILN Netherwood Green - AK5200	0	0	0	0
Heigham Park Tennis Pavilion - AA2014	0	170	144	(26)
GNGB Comm Accss Imp-20 Acre Wd - AM5202	0	60	40	(20)
S106 Wensum Park Play Area - FK5201	113	113	129	16
S106 Bunkers Hill - Entrance - FL5201	0	0	0	0
Wensum Park Stone Wall - AA1079	0	20	0	(20)
CIL Ketts Heights - Restorat - AP5200	0	0	0	0
S106 St Georges open space - FJ5201	0	86	0	(86)
Environment Services Total	930	2,731	613	(2,118)
Capital Grants Housing Asscns - AM0000	0	0	0	0
Threescore phase 3 - AI5100	6,000	1,000	0	(1,000)
Housing Delivery Total	6,000	1,000	0	(1,000)
Ketts Heights repairs/habitat - AA1112	203	30	23	(7)
Hay Hill Public Realm TF - AA1019	3,750	710	237	(473)
Air Quality Monitoring Equip - AA2017	0	50	45	(5)
CIL Contribution Strategic - AE5200	1,718	1,718	1,031	(687)
GNGB Marrt's Wy/Hellsdn Stn Grn - AN5202	86	86	29	(57)
Transforming Cities Fund Contr - AW0000	0	250	0	(250)
St Giles Public Realm TF - AZ0000	0	1,001	(24)	(1,024)
Castle Gardens - AA5202	100	2	0	(2)
GNGB Riverside Wk Access Imps - AD5202	112	0	0	0
GNGB UEA Eaton boardwalk ext - AG5202	0	44	44	(0)
Cycle Wayfinding - BR5204	43	43	2	(41)
S106 Castle Green Play Project - EV5201	0	0	1	1
St Stephens Twrs Public Realm - FG5201	0	70	6	(64)
CIL Yare-Wensum Green Infrastr - AO5200	0	2	1	(1)
Changing Places Fund - FO0000	0	63	63	0
CCAG2 Fifers/lves/Heyford Rdbt - AE5204	0	0	0	0
Tourism Support package - ZZ5021	0	17	0	(17)
Planning and Regulatory Services Total	6,012	4,085	1,457	(2,628)
Earlham Cem railings replcmnt - AB1037	162	162	100	(62)
Memorial Gardens Undercroft TF - AA1012	0	71	60	(11)
Chantry/St Steph boundary wall - AA1038	25	25	10	(15)
Traveller Site - AA1204	315	315	0	(315)
St John Maddrmkt retaining wall - AA1255	0	35	9	(26)

Townshnd House Digital Hub TF - AA1391	0	19	2	(17)
Exchange St 38 shop refurb - AA1437	0	7	7	(0)
Rvrside Rd Yacht Stat rep Quay - AA1694	10	0	0	0
Hurricane Way 22 Solar PV - AA1730	0	41	54	13
Southam Roof - AA1992	100	0	0	0
New Carrow House - AA2015	565	606	597	(10)
Old Carrow House - AB2015	0	717	657	(59)
TF Compul Purch order rev fund - BG0000	2,000	1,207	84	(1,123)
TF - Programme management - BI0000	47	42	44	2
TF- Digital hub - AB1391	2,215	445	124	(320)
Demolition & Site Maintenance - AA5100	400	200	154	(46)
Market Shops & Toilets - Roof - AB1012	40	0	0	0
CadgeRd CommCentre light upgrd - AB1197	7	0	0	0
NYS - damp-proofing prot work - AB1694	10	10	0	(10)
St Giles House Roof - AB1915	25	186	202	16
AFI Lawrence House Lift Refurb - AB2010	0	4	4	0
Churchman House Cupola repairs - AC1369	130	0	0	0
StAndrewsH lightning prot reps - AE1959	38	38	0	(38)
CityHall chamber bench consvtn - AL1000	0	30	32	3
CH ASHP/Secondary Glazing/LED - AM1000	0	228	169	(58)
City Hall Medium Term Future - AO1000	250	250	0	(250)
ACE Centre CCN TF - AY0000	0	3,000	2,639	(361)
Min Energy Effic Standard MEES - BD0000	400	339	5	(334)
City Walls repair programme - BE0000	40	40	36	(4)
Closed Churchyards repair prog - BF0000	10	10	0	(10)
Towns' Fund - East Norwich - FQ0000	86	0	0	0
NCC Water Hygiene Contract - FR0000	26	26	0	(26)
2a Old Meeting Hse elec/boiler - AA1224	0	12	0	(12)
Ber Street 85-91 re-roofing - AA1364	0	41	0	(41)
Econ Devt Props - Group - ZZ0000	0	0	0	0
OldMeetingHse rpl fire det sys - AA1791	0	11	0	(11)
Property and Economic Development Total	6,900	8,115	4,990	(3,125)
GF Development and City Services Overall Total	19,841	15,931	7,060	(8,871)
Total GF	29,347	23,460	10,161	(13,299)

Appendix 4 – HRA capital programme

HRA Capital Expenditure Programme	Original Budget (£000)	Revised Budget (£000)	Provisional Outturn (£000)	Provisional Variance (£000)
Replacement Tenancy & Est Man - AG5206	0	11	26	15
Comm centre assets HRA impact - BB0000	25	0	0	0
HRA upgrades - ZZ5000				
HRA Upgrades: Electrical - 5110 - ZZ5000	2,914	2,914	2,268	(646)
HRA Upgrades: Whole House Improvements - 5120 - ZZ5000	3,796	1,535	156	(1,379)
HRA Upgrades: Kitchens - 5121 - ZZ5000	1,431	1,431	1,385	(46)
HRA Upgrades: Bathrooms - 5122 - ZZ5000	1,768	1,768	1,720	(48)
HRA Upgrades: Heating/Boilers Communal - 5130 - ZZ5000	2,295	2,500	1,271	(1,229)
HRA Upgrades: Heating/Boilers Domestic - 5131 - ZZ5000	3,180	3,235	2,313	(922)
HRA Upgrades: Thermal Comfort - 5140 - ZZ5000	406	1,205	0	(1,205)
HRA Upgrades: Solar Therm/Photovoltaic - 5141 - ZZ5000	596	350	212	(138)
HRA Upgrades: Windows - 5150 - ZZ5000	1,159	659	365	(294)
HRA Upgrades: Doors - 5151 - ZZ5000	1,278	1,078	383	(695)
HRA Upgrades: Door Access Controls - 5160 - ZZ5000	600	100	23	(77)
HRA Upgrades: Estate Aesthetics - 5161 - ZZ5000	778	778	591	(187)
HRA Upgrades: Vehicle Hardstanding - 5163 - ZZ5000	119	119	29	(89)
HRA Upgrades: Sheltered Hsg Comm Facs - 5171 - ZZ5000	157	112	(33)	(144)
HRA Upgrades: Re-Roofing - 5180 - ZZ5000	528	778	592	(186)
HRA Upgrades: Structural - 5181 - ZZ5000	1,520	1,520	1,177	(343)
HRA Upgrades: Lift Upgrades - 5183 - ZZ5000	50	175	111	(64)
HRA Upgrades: Water Hygiene Upgrades - 5184 - ZZ5000	640	340	0	(340)
HRA Upgrades: Disabled Adaptations - 5190 - ZZ5000	1,437	1,637	1,239	(398)
HRA Upgrades: Stairlifts - 5191 - ZZ5000	0	0	0	0
HRA Upgrades: Community Alarm - 5192 - ZZ5000	209	209	150	(59)
HRA Upgrades: Compliance Upgrades - 5210 - ZZ5000	1,046	2,046	251	(1,796)
HRA - Community Services	25,930	24,498	14,230	(10,268)
Alfred Nichols Court district - AA1885	45	45	0	(45)
Demolition & Site Maintenance - AA5100	560	150	22	(128)

HRA New Hsng 157 Armes Street - AA5222	0	15	0	(15)
HRA New Housing 45 Clarkson Rd - AA5223	0	11	0	(11)
HRA New Hsg 334 Gertrude Road - AA5224	0	12	0	(12)
HRA New HSG 83 Mousehold St. - AA5225	0	8	0	(8)
HRA New HSG 21 Harpsfield Road - AA5226	0	13	0	(13)
HRA New HSG 47 Boundary Road - AA5227	0	14	0	(14)
HRA CP 20/21 Mile X Depot Site - AB1005	1,500	1,367	1,543	176
New Build Opportunities - AB5100	500	1,300	0	(1,300)
LANB-Goldsmith Street - AD5100	0	30	1	(29)
LANB-Brazengate - AE5100	0	0	(15)	(15)
Threescore phase 3 - AI5100	6,500	6,072	8,117	2,045
Capital Grants Housing Asscns - AM0000	1,000	1,200	311	(889)
LANB Argyle Street - AP5100	2,112	100	110	10
LANB Kings Arms - AQ5100	564	938	780	(159)
HRA New Housing 23 The Crofts - AA5211	0	5	0	(5)
HRA New Housing 22 Globe Place - AA5212	0	1	0	(1)
HRA New Housing 29 Boundary Rd - AA5213	0	2	0	(2)
HRA New Housing 11 Hudson Way - AA5214	0	3	0	(3)
HRA New Hsg 165 Spring Bank - AA5215	0	(0)	0	0
HRA New Hsg 68 Caddow Road - AA5216	0	11	0	(11)
HRA New Hsing 77 Barnesdale Rd - AA5219	0	3	0	(3)
HRA New Housing 57 Peverell Rd - AA5220	0	21	0	(21)
HRA New Hsg 73 West End St - AA5221	0	21	0	(21)
Threescore Acquisition - AT5100	0	4,006	3,915	(91)
LANB Hethersett - AS5100	150	0	0	0
HRA - Development & City Services	12,932	15,350	14,784	(566)
Total HRA	38,861	39,848	29,014	(10,834)