

**Report to** Cabinet  
18 December 2019  
**Report of** Chief finance officer (Section 151 Officer)  
**Subject** Budget Monitoring Period 7

**Item**

8

---

### **Purpose**

To update Cabinet on the financial position of the council as at 31 October 2019

### **Recommendation**

- 1) To note the forecast outturn for the 2019/20 General Fund, HRA and capital programme;
- 2) To note the consequential forecast of the General Fund and Housing Revenue Account balances;
- 3) To approve the virements of budgets within the HRA, as detailed in paragraph 3
- 4) To note the decisions taken by Norfolk Leaders in respect of the Business Rates Pool, as detailed in paragraph 12
- 5) To note the General Fund capital programme use of the capital contingency fund, as detailed in paragraph 19
- 6) To note the loan repayment from Norwich Regeneration Ltd, as detailed in paragraph 20

### **Corporate and service priorities**

The report helps to meet the corporate priorities A healthy organisation, Great neighbourhoods, housing and environment, Inclusive economy and People living well

### **Financial implications**

The General Fund revenue budget is forecast to underspend by £0.976m.  
The Housing Revenue Account budget is forecast to underspend by £0.905m.  
The General Fund Capital Programme is forecast to underspend by £5.345m.  
The Housing Revenue Account Capital Programme is forecast to underspend by £9.013m.

**Ward/s:** All Wards

**Cabinet member:** Councillor Kendrick - Resources

### **Contact officers**

Adam Drane, finance business partner

01603 212567

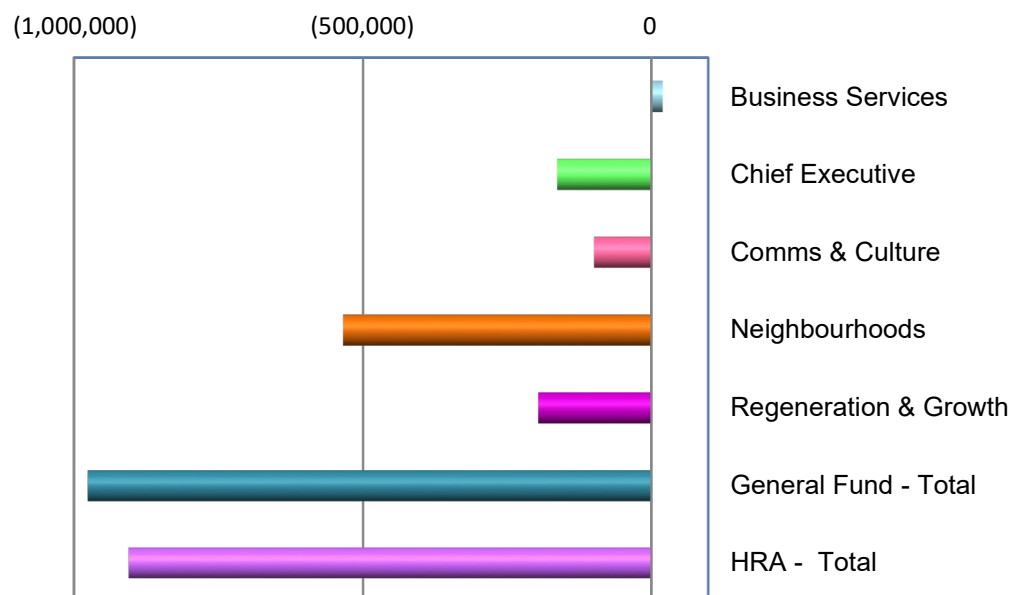
### **Background documents**

None

## Financial Position - Period 7 – 2019/20 Figures in 000s

General Fund	Current budget	Forecast outturn	Forecast variance
Expenditure	152,594	152,078	(517)
Income	(57,955)	(57,642)	313
Grants and subsidies	(94,639)	(95,412)	(772)
<b>Total</b>	<b>0</b>	<b>(976)</b>	<b>(976)</b>

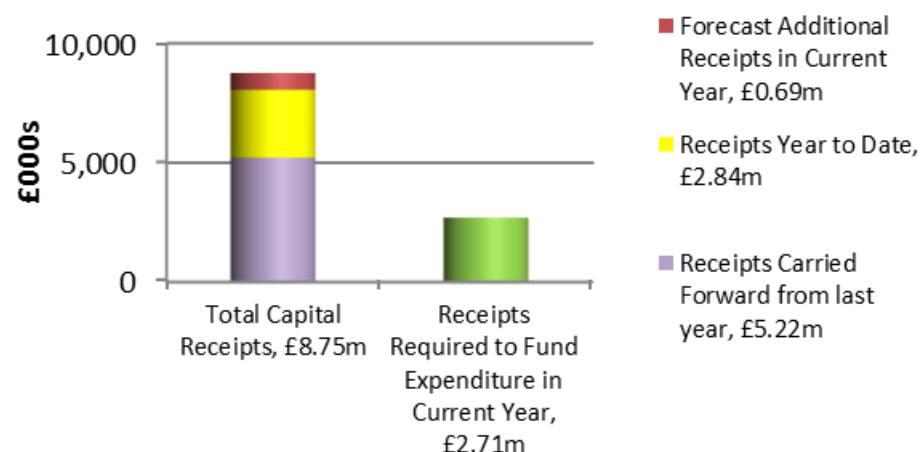
### Forecast variances by service area (under) and overspends



Housing Revenue Account	Current budget	Forecast outturn	Forecast variance
Expenditure	68,320	67,354	(966)
Income	(68,320)	(68,259)	61
<b>Total</b>	<b>0</b>	<b>(905)</b>	<b>(905)</b>

Capital programme	Current budget	Forecast outturn	Forecast variance
General Fund	59,253	53,908	(5,345)
Housing Revenue Account	47,453	38,441	(9,013)

### Non-Housing Capital Receipts



- The General Fund revenue budget is forecast to underspend by £0.976m, mainly arising from lower than budgeted external borrowing costs
- The HRA is forecast to underspend by £0.905m largely due to savings in the HRA dwellings repair budget and staff vacancies
- The General Fund capital programme is forecast to underspend by £5.345m mainly due to; delays in undertaking the parks tennis expansion and developing the Mile Cross depot site, a lower than anticipated requirement for disabled facilities grants and equity investment in Norwich Regeneration Ltd not anticipated to be required this year.
- The Housing Revenue Account capital programme is forecast to underspend by £9.013m largely due to a reduction in structural works requirement on council dwellings and tower block works re-profiled into 2020/21.
- Both the General Fund and HRA reserves are expected to exceed their respective prudent minimum balances.

## General Fund Revenue Budget

1. The forecast is a £0.976m underspend. This equates to 0.6% of the gross expenditure budget. If the underspends relating to commercial property investment and Norwich Regeneration Ltd were transferred to the relevant earmarked reserves, as detailed in paragraph 7, this would result in a net general fund underspend of £0.318m.

The key forecast budget variances (those with variances of +/- 100k) are set out below:

**Table 1: Key General Fund revenue budget variances (NB: figures in brackets represent savings or increased income)**

P5 Forecast Variance £000s	General Fund Service	P7 Forecast Variance £000s	Description and commentary
251	Business Services	168	<p>Variance largely due to:</p> <ul style="list-style-type: none"> <li>• £400k vacancy factor – underspends realised within service areas, so showing as an overspend against this service partially offset by:</li> <li>• £130k net additional New Burdens grants</li> <li>• £96k employee underspend within revenues and benefits due to staff turnover</li> </ul>
(192)	Finance	(77)	<p>Underspend variance largely due to:</p> <ul style="list-style-type: none"> <li>• £725k - lower than budgeted net borrowing costs due to internal, rather than external, borrowing in the first part of the year</li> <li>• £122k - lower than budgeted minimum revenue provision requirement due to later acquisition of investment properties than originally anticipated</li> </ul> <p>Partially offset by:</p> <ul style="list-style-type: none"> <li>• £449k - slightly lower than anticipated housing benefit recovery rates</li> <li>• £121k - higher than budgeted interest owed to the HRA in respect of balances</li> <li>• £152k – higher than budgeted bank charges in respect of transactions</li> </ul>
(136)	Strategy & Programme Management	(132)	<p>Variance largely due to:</p> <ul style="list-style-type: none"> <li>• £107k vacant posts</li> <li>• £27k unbudgeted grant income</li> </ul>
(177)	Citywide Services	(170)	Variance largely due to vacant posts across the service

P5 Forecast Variance £000s	General Fund Service	P7 Forecast Variance £000s	Description and commentary
(7)	Neighbourhood Housing	(344)	Variance mainly due to: <ul style="list-style-type: none"> <li>£242k forecast underspend due to implementation of a revised method of calculating recharges between the GF &amp; HRA resulting in lower end of year recharge</li> </ul>
(70)	Planning	(135)	Variance mainly due to: <ul style="list-style-type: none"> <li>£102k vacant posts</li> </ul>

Further detail is set out in **Appendix 1**.

### Housing Revenue Account

2. Net expenditure on the HRA is forecast to be £0.905m underspent. The key forecast budget variances are set out below in Table 2.

**Table 2: Key HRA revenue budget variances (NB: figures in brackets represent savings or increased income)**

P5 Forecast Variance £000s	Housing Revenue Account	P7 Forecast Variance £000s	Description and commentary
(375)	Repairs & Maintenance	(300)	<p>The key variances are:</p> <ul style="list-style-type: none"> <li>£300k forecast underspend on servicing central heating; repair costs associated with servicing has decreased due to the increased efficiency and reliability of previous upgrades</li> <li>£225k forecast underspend for major &amp; minor repairs based on current volumes up to the end of P7</li> <li>£133k forecast higher income from void rechargeable repairs based on current volume</li> </ul> <p>Partially offset by:</p> <ul style="list-style-type: none"> <li>£450k forecast overspend in relation to voids repair works due to increased volume of properties becoming void</li> </ul>

P5 Forecast Variance £000s	Housing Revenue Account	P7 Forecast Variance £000s	Description and commentary
(56)	Rents, Rates, & Other Property Costs	(247)	<p>The key variances are:</p> <ul style="list-style-type: none"> <li>£164k Insurance savings due to retender of contract</li> <li>£67k forecast underspend on property services recharges based on current activity relating to general HRA premises.</li> </ul>
(299)	General Management	(408)	<p>The key variances are:</p> <ul style="list-style-type: none"> <li>£141k forecast underspend on salaries for vacant posts in various stages of recruitment</li> <li>£50k underspend on property services recharges due to lower than budgeted usage in respect of Home Ownership team.</li> <li>£45k forecast underspend on area offices as the majority are no longer being used</li> <li>£31k underspend on Paypoint transaction charges due to reduced usage</li> <li>£26k forecast underspend on compensation to tenants</li> <li>£24k forecast underspend on legal expenses &amp; court fees based on current caseload</li> <li>£20k forecast underspend on professional advice and fees as originally advice services were periodically planned but are now on an ad-hoc basis as required</li> <li>£13k forecast underspend on energy performance certificates as requirements to supply have changed</li> </ul>
(40)	Special Services	(105)	<p>The key variances are:</p> <ul style="list-style-type: none"> <li>£93k gas consumption lower at this point of the year than budgeted for</li> <li>£30k sheltered housing fixtures &amp; fittings budget not expected to be required in 2019/20</li> </ul>
165	Dwelling Rents	120	Void rate currently higher than at time of budget setting
0	Amenities Shared by the Whole Community	242	Forecast overspend due to implementation of a revised method of calculating recharges between the GF & HRA resulting in lower end of year recharge
(121)	Interest Received	(121)	Higher than budgeted income from general fund in respect of interest on HRA balances

Further detail is set out in **Appendix 1**.

3. In preparation for the future development of new social housing, it will be necessary to undertake some feasibility work. This will need to be funded from an HRA revenue budget and it is therefore proposed to utilise the unrequired insurance budget shown in Table 2 to cover these costs. The insurance saving has arisen due to the commencement of a new contract. Cabinet are, therefore, asked to approve the following virement within the HRA:

**Table 3**

<b>Project</b>	<b>2019/20 Current Budget £s</b>	<b>2019/20 Virement £s</b>	<b>2019/20 Revised Budget £s</b>
HRA Professional Advice & Fees	60,460	150,000	210,460
General HRA Premises Insurance	197,073	(150,000)	47,073
<b>Total</b>	<b>257,533</b>	<b>0</b>	<b>257,533</b>

### **Collection Fund**

4. The Collection Fund includes all income generated from council tax and business rates that is due in the year from council taxpayers and ratepayers.

### **Council Tax**

5. Council tax collection forecast to be in a surplus position. Any surplus or deficit on council tax income will be distributed in subsequent years.

**Table 4**

	<b>Budget £000s</b>	<b>Forecast £000s</b>	<b>(Surplus) / deficit £000s</b>
Total Council Tax Collection Fund Income	(68,271)	(69,017)	(746)
Norwich City Council Share (14.05%)	(9,595)	(9,699)	(104)

### **Business Rates**

6. The latest forecast shows a projected surplus of £179k. The forecast takes into account the higher forecast levy payment to the Norfolk Business Rates Pool. Any surplus or deficit on business rates will be distributed in subsequent years.

**Table 5**

	<b>Budget £000s</b>	<b>Forecast £000s</b>	<b>(Surplus) / deficit £000s</b>
Norwich City Council Retained Income Share	(6,789)	(6,968)	(179)

7. The council is part of the Norfolk wide Business Rates Retention Pilot for 2019/20, which will see 75% of business rates growth retained within the County, rather than 50% under the usual scheme. The pilot is currently progressing well, with quarterly county-wide monitoring taking place as per the agreed governance arrangements. The full financial benefit to the council from participating in this pilot will only be known for certain in July 2020, once the NNDR 3 return is completed and audited, and the performance of the other billing authorities in the pilot will affect the final figure.

### **Business Rates Pool**

8. Norwich City Council has been a member of the Norfolk Business Rates Pool since it joined in 2015/16. By 2018/19 the pool included all seven districts in Norfolk as well as the County Council. The key benefit of the pooling arrangement is that rather than pay a levy to government on business rates growth above the baseline, the income is retained locally in the Norfolk economic development fund. There are also financial risks associated with pooling. Under the terms of the Governance Agreement, the Norfolk Pool operates a safety net guarantee; this ensures that each pool member receives as a minimum 92.5% of their baseline funding.
9. On 17 September, MHCLG confirmed that 2019/20 pilots will operate for one year only and issued an invitation to form business rate pools in 2020/21 with a deadline for pooling proposals of 25 October 2019. Due to the timescales set, a decision had to be made prior to the outcome of an ongoing NHS Trust Business Rates Challenge being known.
10. NHS Trusts have made a claim that they should benefit from charitable status for the purposes of business rates. If successful, this would result in a substantial backdated cost for all local authorities nationally as the claims go back to 2010 in some instances. The NHS business rates challenge was heard by the High Court on 4 November 2019 and a judgement is awaited. It remains unclear at this point what the timescale is for the decision, but it has the potential to impact on both the 2019/20 pilot and the decision to pool for 2020/21.
11. A ruling against local government would have a significant impact on a number of the Norfolk District Councils, placing South Norfolk, Norwich and Great Yarmouth in an individual safety net position. If there was no funding change as a result, an adverse ruling therefore would require the other councils in the pool to provide safety net funding to the affected authorities.
12. Norfolk Leaders considered a report and the recommendations of the S151 Officers at their meeting on 17 October. Despite the risk posed by South Norfolk and Norwich the Leaders decided to continue to pool for 2020/21. They considered the likelihood of both the NHS winning the legal challenge and the government not stepping into to mitigate the impact and based their decision on the following:
- The risks had not materially changed except the announcement of a court date
  - Norfolk Council stand united

- The risks of central government allowing the case to undermine local authority government funding nationwide were deemed to be small
- Changing pooling arrangements will not affect the majority of the potential liabilities but only those going forward

13. Notwithstanding the deadline of 25 October, the Local Government Finance Act 1988 confirms that members of a pool have a period of 28 days from the date of publication of the provisional local government finance settlement to make a request to revoke a pool – in this case the only option would be to dissolve the pool entirely, not alter the membership.

#### **Impact on Balances**

14. The prudent minimum level of General Fund reserves has been assessed as £4.232m. The budgeted and forecast outturn's impact on the 2018/19 balance brought forward is as follows:

**Table 6**

<b>Item</b>	<b>£000s</b>
Balance at 1 April 2019	(11,653)
Budgeted contribution from reserves 2019/20	1,458
Forecast outturn 2019/20	(976)
Transfer to commercial property reserve	481
Transfer to NRL earmarked reserve	177
<b>= Forecast balance at 31 March 2020</b>	<b>(10,513)</b>

The General Fund balance is, therefore, expected to continue to exceed the prudent minimum balance.

15. The prudent minimum level of HRA reserves has been assessed as £5.844m. The budgeted and forecast outturn's impact on the 2018/19 balance brought forward is as follows:

**Table 7**

<b>Item</b>	<b>£000s</b>
Balance at 1 April 2019	(30,903)
Budgeted contribution from reserves 2019/20	2,175
Forecast outturn 2019/20	(905)
<b>= Forecast balance at 31 March 2020</b>	<b>(29,633)</b>

The Housing Revenue Account balance is, therefore, expected to continue to exceed the prudent minimum balance.

16. An invest to save earmarked fund was created to allow the council to support the delivery of savings and efficiencies, through the Fit for the Future Transformation Programme. The fund was created from revenue budget underspends in prior years. The balance on the fund at 1 April 2019 was £4.06m. A corresponding Housing Revenue Account Invest to Save fund was also created. The balance on this fund at 1 April 2019 was £1.5m.



17. A commercial property earmarked reserve was created in order to provide funding for any future void and rent free periods as well as any repairs/upgrades required to the properties to help safeguard the future value of the investment and the rental income stream. Net income generated above the target as well as any savings from reduced borrowing requirements is transferred to this reserve. The forecast outturn's impact on the 2018/19 balance brought forward is as follows:

**Table 8**

<b>Item</b>	<b>£000s</b>
Balance at 1 April 2019	(1,058)
Forecast transfer from 2019/20 underspend	(481)
<b>= Forecast balance at 31 March 2020</b>	<b>(1,539)</b>

## Capital Programme

18. The general fund capital programme is forecast to underspend by £5.345m and the HRA capital programme is forecast to underspend by £9.013m in this financial year.

**Table 9: Key capital programme budget variances (NB: figures in brackets represent savings or increased income)**

<b>P5 Forecast Variance £000s</b>	<b>Capital Programme Group</b>	<b>P7 Forecast Variance £000s</b>	<b>Description and commentary</b>
(829)	GF Capital Expenditure Programme (Including Capital Contingency)	(935)	<ul style="list-style-type: none"> <li>£429k: Norwich Parks tennis expansion. Implementation delayed until 2020/21 pending confirmation that the external funding for the project has been secured.</li> <li>£100k: IT Transformation - Digital platform. Procurement of mobile devices dependent on implementation of new Tenancy &amp; Estate Management System and will continue into 2020/21.</li> <li>£315k: Mile Cross Depot Site. Forecast underspend in 2019/20 reflects higher than forecast expenditure in the previous financial year as the let demolition and remediation contract was completed.</li> </ul>

P5 Forecast Variance £000s	Capital Programme Group	P7 Forecast Variance £000s	Description and commentary
(448)	GF Capital Section 106/GNGP/CIL	(1,369)	<ul style="list-style-type: none"> <li>£203k: CCAG2 20MPH Yellow Pedalway - Implementation of 20MPH zones associated with CCAG programme completed. Re-allocation of unutilised S.106 funding under consideration.</li> <li>£150k: Castle Gardens - Planned improvements to Castle Gardens &amp; Green tied to the timing of the delivery of the HLF funded Castle Keep project and are unlikely to progress until 2020/21.</li> <li>£143k: CIL GNGB Riverside Walk Accessibility - Delivery of scheme now scheduled for 2020/21</li> <li>£105k: Ketts Heights - Restoration. Delivery of project conditional on successful applications for Heritage Lottery Fund and CIL funding. Implementation deferred.</li> <li>£150k: CIL Neighbourhood Projects - Funding pot unallocated in current financial year. Budget transferred to 2020/21 GF Capital Programme</li> </ul>
(465)	GF Not Controlled By NCC	(722)	<ul style="list-style-type: none"> <li>£150k: DfH Churchman House - Crisis Hub. The grant funding awarded by the DfT has been released direct to the NHS. Utilisation of budget no longer required</li> <li>£229k: CIL Contribution Strategic - Confirms revised forecast for CIL receipts in 2019/20.</li> <li>£270k: Disabled Facilities Grant. Annual budget was estimated before the amount of DFG funding awarded to the city for 2019/20 had been confirmed. Forecast outturn has been set to match the level of funding subsequently confirmed and released</li> </ul>
0	GF Financing for NRL/Asset Investment Programme	(2,319)	<ul style="list-style-type: none"> <li>£2,277k: Equity Investment - The current business plan for NRL does not propose any further equity investment by NCC.</li> </ul>
(640)	New Build Social Housing	(947)	<ul style="list-style-type: none"> <li>£225k: New Build - Goldsmith Street. Forecast anticipates payment of build contract retentions in 2020/21.</li> <li>£394k: LANB - Northumberland Street. Private developer has not commenced work. Forecast expenditure adjusted to account for delayed start on site.</li> <li>£246k: LANB Bullard Road Re-development. Forecast underspend in 2019/20 reflects higher than forecast expenditure in the previous financial year.</li> <li>£100k: Affordable Housing Opportunities - Oak Street. Final delivery of new homes scheduled for 2020/21.</li> </ul>

P5 Forecast Variance £000s	Capital Programme Group	P7 Forecast Variance £000s	Description and commentary
0	Grants to Registered Housing providers	(1,031)	<ul style="list-style-type: none"> <li>£1,031k: Capital Grants to Housing Associations - Forecast revised to match funding agreed for scheduled site starts and completions before end of 2019/20.</li> </ul>
(8,165)	HRA Neighbourhood Housing	(7,034)	<ul style="list-style-type: none"> <li>£513k: Boilers Communal - Installation of Barnards Yard ground source heat pump system was programmed for current financial year but now scheduled for 2020/21.</li> <li>£264k: Insulation - Planned upgrades delayed. Alternative sites identified.</li> <li>£185k: Windows Programme - Planned programme for 2019/20 has been rescheduled.</li> <li>£918k: Composite Doors - Delivery of planned programme delayed as contractors continue to seek safety accreditation for the replacement doors.</li> <li>£2,274k: Planned Maintenance - Structural- Projection based on programme of works in progress and programmed for 2019/20.</li> <li>£2,601k: Tower Block Regeneration - Forecast based on commencement of the replacement of the risers and laterals in Winchester Tower in 2019/20. Continuation of the project, including works to Normandie Tower is planned for 2020/21.</li> <li>£158k: Disabled Adaptations - Forecast underspend due to tender values lower than forecast and contractors capacity to deliver planned programme.</li> </ul>

Further detail is set out in **Appendix 2**

19. The use of the General Fund capital contingency fund was approved by the CFO in September 2019, as follows:

**Table 10**

Scheme	Current Budget £'000	Virement £'000	Revised Budget £'000	Description
General Fund Account Capital Contingency	96,165	(53,835)	50,320	
Finance system	110,456	30,845	141,301	Additional consultancy costs in relation to implementation of new finance system
City Hall room 419 heating	0	15,000	15,000	The heating system in room 419, City Hall has failed. This funding will allow the system to be replaced
<b>Total</b>		<b>0</b>		

## **Norwich Regeneration Ltd**

20. Norwich Regeneration Ltd, the Council's wholly owned company, repaid a loan of £6m in November. The outstanding balance of the loan now stands at £6.4m

## Integrated impact assessment



**NORWICH**  
City Council

### Report author to complete

<b>Committee:</b>	Cabinet
<b>Committee date:</b>	
<b>Head of service:</b>	Chief Finance Officer
<b>Report subject:</b>	Budget Monitoring 2019/20
<b>Date assessed:</b>	26/11/2019
<b>Description:</b>	This is the integrated impact assessment for the Budget Monitoring 2019/20 report to Cabinet

	Impact			
<b>Economic</b> (please add an 'x' as appropriate)	<b>Neutral</b>	<b>Positive</b>	<b>Negative</b>	<b>Comments</b>
<b>Finance (value for money)</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The report shows that the council monitors its budgets, considers risks to achieving its budget objectives, reviews its balances position, and is therefore able to maintain its financial standing
<b>Other departments and services e.g. office facilities, customer contact</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>ICT services</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Economic development</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Financial inclusion</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Social</b> (please add an 'x' as appropriate)	<b>Neutral</b>	<b>Positive</b>	<b>Negative</b>	<b>Comments</b>
<b>Safeguarding children and adults</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b><u>S17 crime and disorder act 1998</u></b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Human Rights Act 1998</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Health and well being</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Equality and diversity (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Relations between groups (cohesion)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Eliminating discrimination & harassment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Advancing equality of opportunity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Environmental (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Transportation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Natural and built environment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Waste minimisation & resource use	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Pollution	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Sustainable procurement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Energy and climate change	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(Please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Risk management	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The report demonstrates that the council is aware of and monitors risks to the achievement of its financial strategy.

## Recommendations from impact assessment

### Positive

None

### Negative

None

### Neutral

None

### Issues

The council should continue to monitor its budget performance in the context of the financial risk environment within which it operates.



## Revenue Budget Monitoring Summary Year: 2019/20 Period: 7 (October)

### General Fund Summary

Approved budget	Current budget		Forecast outturn	Forecast variance
4,927,771	4,927,771	Business Services	5,095,660	167,889
460,611	460,611	Democratic Services	389,149	(71,462)
(17,605,895)	(18,105,895)	Finance	(18,182,708)	(76,813)
0	0	Human Resources	19,651	19,651
0	0	Procurement & Service Improvement	(19,394)	(19,394)
<b>(12,217,513)</b>	<b>(12,717,513)</b>	<b>Total Business Services</b>	<b>(12,697,643)</b>	<b>19,870</b>
0	0	Chief Executive	(32,070)	(32,070)
368,262	368,262	Strategy & Programme Management	236,087	(132,175)
<b>368,262</b>	<b>368,262</b>	<b>Total Chief Executive</b>	<b>204,018</b>	<b>(164,244)</b>
1,795,949	1,826,446	Communications & Culture	1,773,024	(53,422)
(156,161)	(156,161)	Customer Contact	(203,077)	(46,916)
<b>1,639,788</b>	<b>1,670,285</b>	<b>Total Customers, Comms &amp; Culture</b>	<b>1,569,946</b>	<b>(100,339)</b>
9,597,312	10,065,053	Citywide Services	9,894,761	(170,292)
1,498,388	1,498,388	Neighbourhood Housing	1,154,300	(344,088)
669,266	712,452	Neighbourhood Services	692,255	(20,197)
<b>11,764,966</b>	<b>12,275,893</b>	<b>Total Neighbourhoods</b>	<b>11,741,317</b>	<b>(534,576)</b>
(4,140,260)	(4,491,853)	City Development	(4,553,486)	(61,633)
0	0	Environmental Strategy	(9,484)	(9,484)
0	0	Executive Head of Regeneration &	(14,505)	(14,505)
1,431,310	1,931,310	Planning	1,796,187	(135,123)
1,153,448	963,620	Property Services	987,382	23,762
<b>(1,555,502)</b>	<b>(1,596,923)</b>	<b>Total Regeneration &amp; Growth</b>	<b>(1,793,906)</b>	<b>(196,983)</b>
<b>0</b>	<b>4</b>	<b>Total General Fund</b>	<b>(976,268)</b>	<b>(976,272)</b>

### Housing Revenue Account Summary

Approved budget	Current budget		Forecast outturn	Forecast variance
13,603,112	13,603,112	Repairs & Maintenance	13,303,186	(299,926)
6,073,636	6,073,636	Rents, Rates, & Other Property Costs	5,826,391	(247,245)
12,693,640	12,693,640	General Management	12,285,605	(408,035)
4,691,722	4,691,722	Special Services	4,586,630	(105,092)
22,027,205	22,027,205	Depreciation & Impairment	22,024,634	(2,571)
170,000	170,000	Provision for Bad Debts	105,516	(64,484)
(56,698,536)	(56,698,536)	Dwelling Rents	(56,578,265)	120,271
(2,174,887)	(2,174,887)	Garage & Other Property Rents	(2,277,521)	(102,634)
(7,927,438)	(7,927,438)	Service Charges - General	(7,917,359)	10,079
(81,579)	(81,579)	Miscellaneous Income	(68,644)	12,935
8,169,114	8,169,114	Adjustments & Financing Items	8,229,432	60,318
(445,989)	(445,989)	Amenities shared by whole community	(203,987)	242,002
(100,000)	(100,000)	Interest Received	(221,000)	(121,000)
<b>0</b>	<b>0</b>	<b>Total Housing Revenue Account</b>	<b>(905,383)</b>	<b>(905,383)</b>

## General Fund summary by type

Approved budget	Current budget		Forecast outturn	Forecast variance
21,438,275	21,538,275	Employees	21,229,815	(308,460)
9,455,547	9,455,947	Premises	9,482,289	26,342
265,875	265,875	Transport	250,375	(15,500)
16,957,625	17,407,224	Supplies & Services	18,399,714	992,490
4,047,541	4,047,541	Third Party Payments	4,097,463	49,922
76,865,167	76,865,167	Housing Benefits & Business Rates Tariff	79,857,759	2,992,592
3,295,901	2,795,901	Capital Financing	1,970,200	(825,701)
1,250,000	1,250,000	Rev Contribs to Capital	1,250,000	0
(30,674,034)	(30,724,034)	Fees, charges and rental income	(31,138,144)	(414,110)
(94,639,432)	(94,639,432)	Government Grants	(98,404,130)	(3,764,698)
1,061,908	1,061,912	Centrally Managed	1,069,432	7,520
17,906,628	17,906,628	Recharge Expenditure	17,463,263	(443,365)
(27,231,000)	(27,231,000)	Recharge Income	(26,504,303)	726,697
<b>1</b>	<b>4</b>	<b>Total General Fund</b>	<b>(976,268)</b>	<b>(976,272)</b>

## Housing Revenue Account summary by type

Approved budget	Current budget		Forecast outturn	Forecast variance
5,883,178	5,896,178	Employees	5,710,851	(185,327)
21,794,095	21,794,095	Premises	21,572,602	(221,493)
101,227	101,227	Transport	78,355	(22,872)
2,503,600	2,490,600	Supplies & Services	2,093,581	(397,019)
1,560	1,560	Third Party Payments	0	(1,560)
7,816,919	7,816,919	Recharge Expenditure	7,678,830	(138,089)
9,573,737	9,573,737	Capital Financing	9,573,737	0
(67,766,160)	(67,766,160)	Receipts	(67,947,185)	(181,025)
0	0	Government Grants	0	0
(553,744)	(553,744)	Recharge Income	(311,742)	242,002
6,013,240	6,013,240	Rev Contribs to Capital	6,013,240	0
14,632,348	14,632,348	Capital Financing	14,632,348	0
<b>0</b>	<b>0</b>	<b>Total Housing Revenue Account</b>	<b>(905,383)</b>	<b>(905,383)</b>

**Capital Budget Monitoring Summary Year: 2019/20**  
**Period: 7 (October)**

Appendix 2

GF Capital Expenditure Programme	Current Budget	Forecast Outturn	Variance
2705 Grounds Maintenance	263,783	258,000	(5,783)
5082 City Hall roof membrane replacement	0	0	0
5093 Norwich Parks tennis expansion	434,760	6,000	(428,760)
5097 Riverbank stabilisation (River Yare &	113,198	113,198	0
5190 Hewett Yard refurb - Communal toilet	6,600	6,600	0
5192 Hewett Yard refurb - Roofing	10,214	10,214	0
5194 City Hall - Fire system detector	0	98	98
5197 Riverside Leisure Centre - Plant	182,000	112,000	(70,000)
5198 Earlham Park toilet replacement	83,100	82,750	(350)
5199 Eaton Park path replacement	45,000	45,000	0
5345 HR System	16,631	16,631	0
5352 Non trafficked pedestrian bridges	39,595	39,595	0
5353 Strangers Hall stores roof	27,500	27,500	0
5354 Riverside Footpath District Lighting	23,406	23,406	0
5355 City Hall heating system	105,287	105,287	0
5356 Castle Museum windows	20,150	20,150	0
5357 Pulls Ferry quay heading	14,627	14,627	0
5362 St Giles MSCP Lift Controller	7,956	7,956	0
5371 Wensum Park Stone Wall	20,000	20,000	0
5372 Community Centres - Upgrades	101,750	101,750	0
5373 Motor Cycle Park	38,500	38,500	0
5374 City Hall Kitchens & Toilets	65,000	65,000	0
5376 IT Transformation - Digital platform	200,000	100,000	(100,000)
5383 City Hall Room 419 Heating	15,000	15,000	0
8475 Mile Cross Depot Site	1,425,000	1,101,800	(323,200)
5020 CCTV replacement	142,963	142,963	0
5350 Parking Management System	21,832	0	(21,832)
5480 Traveller Site	26,000	26,000	0
5040 Customer centre redesign	67,521	67,521	0
5907 Meteor Close 21 void refurbishment	0	0	0
5512 NaHCASP Threescore	0	0	0
5317 IT Investment Fund	583,901	580,901	(3,000)
5343 Finance System	141,301	141,301	0
5314 Ass Inv - Mile Cross Depot	0	0	0
5327 Park Depots demolition	157,267	175,498	18,231
<b>Total GF Capital Expenditure Programme</b>	<b>4,399,842</b>	<b>3,465,246</b>	<b>(934,596)</b>

GF Capital Section 106/GNGP/CIL	Current Budget	Forecast Outturn	Variance
5188 CCAG2 20MPH Yellow	203,000	0	(203,000)
5742 Play Sector 3 & 4 improvements	5,815	5,815	0
5743 St Georges open space and play	88,217	0	(88,217)
5744 Wensum Park Play Area -	62,016	0	(62,016)
5835 S.106 Bowthorpe To Clover Hill	69,182	23,500	(45,682)
5837 St Stephens Towers Public Realm	70,296	7,400	(62,896)
5838 S.106 Bus Shelter Installation Clover	4,000	4,000	0
5839 Bunkers Hill - Entrance & path	59,000	27,625	(31,375)
5705 s106 The Runnel Play Provision	0	9,634	9,634
5728 S106 Mile Cross Gardens Play	2,001	2,001	0
5735 s106 Castle Green Play	74,244	5,000	(69,244)
5740 Bowthorpe Southern park	5,000	5,000	0
5821 S106 Livestock Mkt Cycle/Walkway	0	2,600	2,600
5823 BRT & Cycle Route Measures	76,283	0	(76,283)
5375 Yare - Wensum Green Infrastructure	75,000	30,000	(45,000)
5384 St Andrews MSCP Led Lighting	285,000	261,931	(23,069)
5563 CIL GNGB Castle Gardens	150,000	0	(150,000)
5564 CIL GNGB Football Pitch	40,000	0	(40,000)
5565 CIL GNGB Marriotts Way Barn Road	0	20	20
5566 CIL GNGB Riverside Walk	193,432	50,000	(143,432)
5567 GNGB IIF M Way, A Meadow to	2,500	2,500	0
5569 UEA to Eaton boardwalk extension	90,000	4,000	(86,000)
5572 Ketts Heights - Restoration	105,000	0	(105,000)
5921 Earlham Millenium Green	21,250	21,124	(126)
5923 Marriotts Way GNDP	0	126	126
5964 GNGP Bowthorpe Crossing	3,222	3,222	0
5596 CIL Crowdfunding matched funding	41,357	41,357	0
5598 Mile Cross cycle and pedestrian links	0	0	0
5599 CIL Parish Partnership matched	32,500	32,500	0
5558 Co-CIL Nhood Ketts Heig	6,445	6,445	0
5559 CIL Nhood 20 Acre Wood	5,625	5,625	0
5562 CIL Nhood Community Enabling	6,478	6,478	0
5557 CIL Neighbourhood Projects	150,000	0	(150,000)
<b>Total GF S106/GNGP/CIL Programme</b>	<b>1,926,863</b>	<b>557,903</b>	<b>(1,368,960)</b>

GF Not Controlled By NCC	Current Budget	Forecast Outturn	Variance
5181 CCAG2 Wayfinding	33,173	33,173	0
5379 DFH Churchman House - Crisis Hub	150,000	0	(150,000)
5570 Cycle safety funding	953,480	953,480	0
5571 Cycle Safety Grant	620,004	620,004	0
6058 DFG 2017/18 Social Care Funds	0	0	0
6061 MHCLG Rapid Rehousing Pathway	53,835	53,835	0
5580 CIL Contribution Strategic	1,198,000	969,000	(229,000)
5592 CIL neighbourhood - Natural	5,528	5,528	0
5595 CIL neighbourhood - Netherwood	29,000	21,980	(7,020)
5126 PtP - Yellow - Lakenham/Airport	168,813	168,813	0
5145 CCAG2 Fifers Lane/Ives Rd/Heyford	20,000	20,000	0
5151 CCAG2 Angel RD	40,000	15,437	(24,563)
5153 CCAG2 Edward Street north	10,000	10,000	0
5154 CCAG2 St Crispins (St Georges -	31,000	11,000	(20,000)
5156 CCAG2 All Saints	0	0	0
5161 CCAG2 20 MPH areas (Yellow)	208,500	208,500	0
5162 CCAG2 Cycle Parking (Yellow)	0	0	0
5163 CCAG2 Wayfinding	13,120	13,120	0
5166 Co-CCAG2 A11 north slip	11,000	11,000	0
5171 CCAG2 Newmarket Rd (Unthank Rd	8,643	8,643	0
5175 CCAG2 Magdalen Rd	0	0	0
5176 CCAG2 St Clements Hill (entrance	0	373	373
5177 CCAG2 Chartwell Road/St Clements	0	0	0
5185 CCAG2 City Centre Strategy for	2,000	2,256	256
5186 CCAG2 Administration	32,000	32,000	0
6018 Disabled Facilities Grant	1,250,000	980,032	(269,968)
6044 Works in Default	0	16,734	16,734
6047 DFG Residents Contribution	0	2,859	2,859
6050 Strong & Well Project	0	-1,728	(1,728)
6052 HIA - Housing Assistance	200,000	160,000	(40,000)
<b>Total GF Not Controlled By NCC</b>	<b>5,038,096</b>	<b>4,316,039</b>	<b>(722,057)</b>

<b>GF Capital Asset Investment Programme</b>	<b>Current Budget</b>	<b>Forecast Outturn</b>	<b>Variance</b>
5366 Asset Acquisition 6	855,596	813,295	(42,301)
5377 4b Guildhall	73,000	73,000	0
5378 26-28 St Giles Steet	40,950	40,950	0
5380 Asset Acquisition 7	5,258,300	5,258,300	0
5381 Asset Acquisition 8	6,973,500	6,973,500	0
5381 Asset Acquisition 9	6,651,900	6,651,900	0
8343 144A King Street	19,000	19,000	0
5315 Asset investment for income (other	25,688,461	25,688,461	0
<b>Total GF Asset Investment Programme</b>	<b>45,560,707</b>	<b>45,518,406</b>	<b>(42,301)</b>
<b>GF Capital Expenditure Programme</b>	<b>Current Budget</b>	<b>Forecast Outturn</b>	<b>Variance</b>
5369 Equity Investment	2,277,000	0	(2,277,000)
<b>Total GF Financing For NRL</b>	<b>2,277,000</b>	<b>0</b>	<b>(2,277,000)</b>
<b>GF Capital Expenditure Programme</b>	<b>Current Budget</b>	<b>Forecast Outturn</b>	<b>Variance</b>
5358 Capital contingency	50,320	50,320	0
<b>Total GF Capital Contingency</b>	<b>50,320</b>	<b>50,320</b>	<b>0</b>
<b>Total General Fund Capital Programme</b>	<b>59,252,828</b>	<b>53,907,914</b>	<b>(5,344,914)</b>

<b>HRA Capital Expenditure Programme</b>	<b>Current Budget</b>	<b>Forecast Outturn</b>	<b>Variance</b>
6062 Tenancy & Estate Management	695,000	695,000	0
7931 New Build Opportunities	2,350,000	2,350,000	0
8822 LANB - Ber Street	-	-	0
8824 LANB Bullard Road Re-development	800,000	553,594	(246,406)
5020 CCTV replacement	72,157	72,157	0
7460 Sheltered Housing Redevelopment	-	-	0
7461 Sheltered Hsg redevelopment - St	-	-	0
7462 Sheltered Hsg redevelopment -	-	-	0
7930 Capital Buybacks	-	-	0
8800 New Build - Riley Close	-	-	0
8802 New Build - Goldsmith Street	2,310,000	2,085,000	(225,000)
8804 New Build - Hansard Close	-	18,103	18,103
8805 New Build - Threescore 2	6,968,000	6,968,000	0
8821 LANB - Northumberland Street	693,246	299,250	(393,996)
8825 Affordable Housing Opportunities -	150,000	50,000	(100,000)
2610 Co-Cavalry Ride	-	-	0
2637 Primrose Place	-	-	0
7010 Electrical - Internal	1,713,963	1,713,963	0
7040 Whole House Improvements	1,027,279	1,027,279	0
7070 Kitchen Upgrades	1,602,556	1,546,120	(56,436)
7080 Bathroom Upgrades	2,157,287	2,152,800	(4,487)
7100 Boilers - Communal	1,682,775	1,169,408	(513,367)
7110 Boilers - Domestic	2,904,500	2,904,500	0
7150 Insulation	394,475	130,475	(264,000)
7170 Solar Thermal & Photovoltaic	608,660	550,000	(58,660)
7200 Windows - Programme	523,913	339,064	(184,849)
7280 Composite Doors	2,200,433	1,281,905	(918,528)
7300 Comm Safe - DES	349,275	349,275	0
7310 Estate Aesthetics	770,460	770,460	0
7470 Sheltered Housing Comm Facilities	-	-	0
7480 Sheltered Housing Redevelopment	-	-	0
7520 Planned Maint - Roofing	1,278,079	1,278,079	0
7540 Planned Maint - Structural	6,800,590	4,526,318	(2,274,272)
7570 Tower Block Regeneration	3,822,504	1,221,314	(2,601,190)
7580 Planned Maint - Lifts	71,364	71,364	0
7600 Dis Ad - Misc	770,460	770,460	0
7630 Dis Ad - Stairlifts	-	-	0
7680 Dis Ad - Comms	264,547	106,378	(158,169)
7700 HRA Shops	316,660	316,660	0
6019 Capital Grants to Housing	4,005,312	2,974,015	(1,031,297)
7960 Demolition & Site Maintenance	150,000	150,000	0
<b>Total HRA Capital Programme</b>	<b>47,453,495</b>	<b>38,440,941</b>	<b>(9,012,554)</b>