

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

Agenda Item No 7

meeting date: 28 JANUARY 2014
 title: REVISED REVENUE BUDGET 2013/14
 submitted by: DIRECTOR OF RESOURCES
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1 PURPOSE

- 1.1 To agree a revised revenue budget for 2013/14 for consideration at Special Policy and Finance Committee.

2 BACKGROUND

- 2.1 The original estimate for this current financial year was set in March 2013. As members will be aware, there can be numerous variations to the budget that come to our attention as the year progresses, particularly through the budget monitoring process.
- 2.2 At this time of year we take the opportunity to revise the estimates for the current financial year in order to better assess the level of movement anticipated within our earmarked reserves and balances, and to allow us to better forecast for the coming financial year.
- 2.3 The 2013/14 budget included provision for price increases of 2.5% and a pay increase of 1%.

3 RESTATING OF ORIGINAL ESTIMATE

- 3.1 The original estimate that was approved in March 2013, and which is shown in the budget book, this does not show virements between budget heads that have been approved.
- 3.2 To allow a better comparison of the budget to the revised estimate within this report, the budget that was originally approved in March has been restated, to include any virements between budget heads approved by the Director of Resources, details of which are as follows:-

DETAIL OF VIREMENT	AMOUNT £
Computer Services – transfer of photocopier/printer cost to financial services who are the main users	-1,110
Financial Services – transfer of photocopier/printer cost to financial services who are the main users	1,110
Computer Services –cost of upgrading cash receipting software	11,320
Council Tax – increased summonses income to cover cost of upgrading cash receipting software	-11,320
Council Tax – reduction in budget for reference books to cover costs of a reference book specifically for business rates	-150
National non domestic rates – increase budget for reference books to cover costs of a reference book specifically for business rates	150
Policy and Finance Grants & Subscriptions – transfer of budget to cover cost of supporting a Police Community Support Officer within Community Committee	-11,000
Contact Centre – increase in budget for non-recurring purchase of equipment to fund the purchase of a software licence to be funded	2,990

DETAIL OF VIREMENT	AMOUNT £
from Localised Council Tax Support new burden grant	
Council Offices – increase in repair & maintenance of buildings budget to fund various maintenance items. This has been transferred from various other repairs and maintenance budgets	12,970
Civic Suite – decrease in repair & maintenance of buildings budget to contribute towards the increased council offices repair & maintenance budgets	-650
Estates – increase in repair & maintenance of buildings budget to fund various maintenance items.	5,800

3.3 Overall the total net budget for the council has not changed, but at a committee level this has the impact of increasing or decreasing the budget levels on a number of service cost centres, which for this committee results in a net increase in budget.

3.4 The impact of this restatement has been summarised in the table below:

Service Area	Original Estimate £	Restated Original Estimate £
Organisation & Member Development	-4,300	-4,300
Legal Services	-20,620	-20,620
Computer Services	-2,220	7,990
Financials Services	-8,160	-7,050
Policy & Performance	182,390	182,390
Revenues & Benefits	-8,950	-5,960
Office & Civic Accommodation	-900	11,420
Corporate Management	366,360	366,360
Chief Executives	-13,660	-13,660
Council Tax & Business Rates	366,890	355,570
Democratic & Civic Expenses	488,550	488,550
Electoral Administration	101,010	101,010
Meals on Wheels / Luncheon Clubs	17,900	17,900
Land Charges	35,950	35,950
Licensing	26,300	26,300
Civil Defence	69,140	69,140
Superannuation, Audit, etc.	-107,460	-107,460
Estates	14,510	20,310
Grants & Subscriptions	153,750	142,750
Economic Development	83,390	83,390
Net Cost of Services	1,739,870	1,749,980
Earmarked Reserves	388,300	388,300
Total	2,128,170	2,138,280

4 REVISED REVENUE BUDGET 2013/14

4.1 The revised budget is £54,650 higher than the restated original estimate. This is reduced to £32,240 lower than the restated original estimate after allowing for transfers to and from earmarked reserves. A comparison between the original and revised budgets for each cost centre is shown below.

Cost Centre	Cost Centre Name	Restated Original Estimate 2013/14 £	Movement in Expenditure £	Movement in Income £	Movement In Support Services £	Movement in Capital Costs £	Revised Estimate 2013/14 £
CEXEC	Chief Executives Department	-13,660	860	-620	13,420	0	0
OMDEV	Organisation & Member Development	-4,300	3,170	10	1,120	0	0
CSERV	Corporate Services	182,390	-1,530	1,150	-4,040	0	177,970
CORPM	Corporate Management	366,360	0	0	-17,950	0	348,410
CIVST	Civic Suite	-810	-130	150	1,030	-240	0
CLOFF	Council Offices	12,230	-5,670	-910	-2,140	-3,510	0
EMERG	Community Safety	69,140	1,230	0	-10,200	0	60,170
CLTAX	Council Tax	318,510	100	-9,340	8,890	0	318,160
NNDRC	National Non Domestic Rates	37,060	-610	2,330	-120	0	38,660
ELADM	Election Administration	31,870	0	0	-450	0	31,420
DISTC	District Elections	0	1,550	0	0	0	1,550
BYELE	District By Elections	0	3,140	0	0	0	3,140
LANCS	Lancashire Elections	0	84,170	-84,170	0	0	0
ELECT	Register of Electors	69,140	9,530	-9,020	-180	0	69,470
ATTEN	Mayor's Attendant	-210	-2,080	0	2,290	0	0
CIVCF	Civic Functions	61,860	-360	-160	-2,990	0	58,350
COSDM	Cost of Democracy	426,900	-2,620	-100	-990	0	423,190
MAYCR	Mayoral Transport	0	30	0	-30	0	0
LICSE	Licensing	26,300	-3,660	2,070	-19,260	0	5,450
LANDC	Land Charges	35,950	1,820	-3,560	-420	0	33,790
FGSUB	Grants and Subscriptions	142,750	12,920	0	-1,990	0	153,680
ESTAT	Estates	20,310	0	-2,430	-4,290	0	13,590
VARIOUS	Meals on Wheels & Luncheon Clubs	17,900	-7,790	5,170	30	0	15,310
FMISC	Policy & Finance Miscellaneous	-241,130	1,160	67,850	2,940	0	-169,180
COMPR	Computers	7,990	-14,050	0	7,920	-1,860	0
PERFM	Performance Reward Grants	7,500	14,100	0	0	0	21,600
SUPDF	Superannuation Deficiency Payments	126,170	-2,420	0	10	0	123,760
FSERV	Financial Services	-7,050	1,360	-130	5,820	0	0

Cost Centre	Cost Centre Name	Restated Original Estimate 2013/14 £	Movement in Expenditure £	Movement in Income £	Movement In Support Services £	Movement in Capital Costs £	Revised Estimate 2013/14 £
LSERV	Legal Services	-20,620	3,940	-270	16,950	0	0
CONTC	Contact Centre	650	-60	0	410	-1,000	0
REVUE	Revenues and Benefits	-6,610	4,970	0	1,640	0	0
ALBNM	Albion Mill	-3,870	800	-560	-50	0	-3,680
INDDV	Economic Development	87,260	0	0	-7,440	0	79,820
NET COST OF SERVICES		1,749,980	103,870	-32,540	-10,070	-6,610	1,804,630

ITEMS ADDED TO/(TAKEN FROM) BALANCES AND RESERVES							
FNBAL H230	Election Fund	20,880	0	-4,690	0	0	16,190
FNBAL H261	Lalpac Reserve	-460	460	0	0	0	0
FNBAL H279	Community Safety	0	0	-1,270	0	0	-1,270
CPBAL H330	Revenue Contribution to Capital	0	5,990	-330	0	0	5,660
FNBAL H269	Valuation of Assets Reserve	2,000	0	0	0	0	2,000
FNBAL H272	Land Charges Restitution Reserve	0	0	-1,010	0	0	-1,010
FNBAL H323	Voluntary Organisation Reserve	0	0	-3,720	0	0	-3,720
FNBAL H325	VAT Shelter Reserve	356,970	0	-67,970	0	0	289,000
FNBAL H326	Performance Reward Grants Reserve	-7,500	0	-14,100	0	0	-21,600
FNBAL H337	Equipment Reserve	0	0	-240	0	0	-240
FNBAL H354	Community Right to Bid Reserve	7,860	0	-10	0	0	7,850
FNBAL H359	Community Right to Challenge	8,550	0	0	0	0	8,550
NET BALANCES AND RESERVES		388,300	6,450	-93,340	0	0	301,410
NET EXPENDITURE		2,138,280	110,320	-125,880	-10,070	-6,610	2,106,040

- 4.2 The difference between the revised and original estimate is an estimated decrease in net spending of £32,240 after allowing for transfers to and from earmarked reserves. The main reasons for this are shown at Annex 1. However, a summary of the main variances is given below:

Description	Variances from restated original estimate to revised estimate £
Organisation & Member Development Provision made in original estimate for staff turnover. This is not being achieved.	5,020
Council Tax Increase in income from summonses	-9,340
Lancashire County Council Elections Expenditure on elections to be recharged to Lancashire County Council	84,170
Income due from Lancashire County Council to fund cost of election carried out on their behalf	-84,170
Register of Electors	
Increase in cost of register of electors canvassers fees and provision for temporary staff.	9,840
Grant from Ministry of Justice to cover additional cost associated with individual electoral registration	-8,910
Grants and Subscription Increase in grants to voluntary bodies due to grant funding for Efficiency Support for Services in Sparse areas and slippage of grant from 2012/13 to be met from earmarked reserve	13,200
Meals on Wheels / Luncheon Clubs Reduced transport, purchase of equipment and meals due to fewer recipients	-7,790
Reduced income from grant from Lancashire County Council due to reduced net cost and reduced income from sale of meals	5,170
Policy and Finance Miscellaneous Expenses Reduced income from Symphony homes in respect of VAT shelter monies resulting in lower contribution to earmarked reserve	67,970
Performance Reward Grants Increase in schemes anticipated to be completed by March 2014, expenditure to be met from earmarked reserve.	14,100
Computer Services Reduced employee related expenses due to vacant posts	-14,050

5 CONCLUSION

- 5.1 The difference between the revised and original estimate is an estimated decrease in net spending of £32,240 after allowing for transfers to and from earmarked reserves.

6 RISK ASSESSMENT

- 6.1 The approval of this report may have the following implications

- Resources – approval of the revised estimate would see a reduction in net expenditure of £32,240 after allowing for transfers to and from earmarked reserves.

- Technical, Environmental and Legal – none identified
- Political – none identified
- Reputation – sound financial planning safeguards the reputation of the council.
- Equality and Diversity – equality and diversity issues are considered in the provision of all council services.

7 RECOMMENDED THAT COMMITTEE

- 7.1 Approve the revised budget for 2013/14 and submit this to the Special Policy and Finance Committee subject to any further consideration by the Budget Working Group.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PF3-14/TH/AC

For further background information please ask for Trudy Holderness extension 4436.

BACKGROUND PAPERS – None

POLICY AND FINANCE COMMITTEE
VARIANCES FROM RESTATED ORIGINAL ESTIMATE TO REVISED ESTIMATE 2013/14

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Chief Executive					
Increase in employee costs mainly from cover for vacant posts in environmental health section offset by reduced mileage and reduced car leasing payments.	790				790
Increase in insurance costs recharged to service	1,610				1,610
Reduction in subscriptions to outside bodies and conference expenses	-1,430				-1,430
Increase in support costs recharged mainly from Council offices offset by reduction in costs from Financial services and Organisation and Member Development due to changes in cost allocation of these services			1,070		1,070
The decrease in net expenditure is reflected in reduced recharges to other services			12,270		12,270
Organisation & Member Development					
Increase in employee related expenses mainly due to provision for staff turnover not being achieved	5,020				5,020
Reduction in provision for telephone call charges due to fall in average call costs and also reduction in provision for maintenance of equipment due to replacement equipment contracts being at a lower cost	-1,500				-1,500

POLICY AND FINANCE COMMITTEE
VARIANCES FROM RESTATED ORIGINAL ESTIMATE TO REVISED ESTIMATE 2013/14

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Reduction in support costs mainly from council offices, Computer services and legal services due to changes in cost allocation of these services			-8,480		-8,480
The decrease in net expenditure is reflected in reduced recharges to other services			9,600		9,600
Corporate Services					
Establishment of a postage budget for perception surveys	500				500
Reduction in provision for subscription to outside bodies as no longer required	-940				-940
Lower costs in production and Ribble Valley news due to no advertising income being received	-1,090	1,150			60
Reduced support costs mainly from organisation and member development due to changes in cost allocation of these services			-4,040		-4,040
Corporate Management					
Increase in support costs mainly from Financial Services, Legal services and Chief Executives due to changes in cost allocation of these services			-17,950		-17,950
Civic Suite					
Reduced employee costs due to reduction in overtime provision and temporary cover for Town Hall Keeper	-930				-930
Increase in energy costs	470				470
Purchase of photocopier funded from reserves	240				240

POLICY AND FINANCE COMMITTEE
VARIANCES FROM RESTATED ORIGINAL ESTIMATE TO REVISED ESTIMATE 2013/14

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Increase in support costs mainly from Legal services, Organisation and Member Development and Community services due to changes in cost allocation of these services			2,560		2,560
The increase in net expenditure is reflected in increased recharges to other services			-1,530		-1,530
Council Offices					
Reduction in employee related expenses due to vacant posts and less temporary cover.	-2,180				-2,180
Reduction in premises related expenses mainly due to reduction in share of insurance costs and reduction in provision for cleaning materials	-3,000				-3,000
Increase in support costs mainly from community services offset by a reduction from Organisation & Member Development due to changes in cost allocations of these services.			580		580
Reduction in depreciation charge mainly due to reduction in the asset value following an impairment review by the District Valuer				-3,510	-3,510
The increase in net expenditure is reflected in increased recharges to other services			-2,720		-2,720
Community Safety					
Increase in purchase of equipment due to slippage of expenditure on the Business Continuity plan from 2011/12. Expenditure to be met from earmarked reserve established at the end of 2011/12	1,270				1,270

POLICY AND FINANCE COMMITTEE
VARIANCES FROM RESTATED ORIGINAL ESTIMATE TO REVISED ESTIMATE 2013/14

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Decrease in support costs mainly from chief executives due to changes in the allocation of costs from these services			-10,200		-10,200
Council Tax					
Increase in support costs mainly from financial and computer services offset by reduction in support cost from Revenues due to changes in cost allocations of these services			8,890		8,890
Increase in income from court costs and summonses		-9,340			-9,340
National Non Domestic Rates					
Reduction in court costs and bailiff fees offset by increase in discretionary grants	-610				-610
Reduction in support costs mainly from Financial services offset by increase in computer support due to changes in cost allocation of these services			-120		-120
Reduced income from summonses offset by increase in cost of collection grant and court costs		2,330			2,330
Election Administration					
Reduction in support costs mainly from Legal services offset by increase from Financial services due to changes in cost allocation of these services			-450		-450
District Elections					
Share of cost of polling station equipment purchased for Lancashire County Elections, expenditure to be met from earmarked reserve fund.	1,550				1,550

POLICY AND FINANCE COMMITTEE
VARIANCES FROM RESTATED ORIGINAL ESTIMATE TO REVISED ESTIMATE 2013/14

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
District By-Elections					
Cost of district by-election, expenditure to be met from earmarked reserve fund.	3,140				3,140
Lancashire Elections					
Cost of Lancashire County election, expenditure to be reimbursed from the Lancashire County Council.	84,170	-84,170			0
Register of Electors					
Increase in cost of register of electors canvassers fees and temporary staff due to change to individual electoral registration to be grant funded from Ministry of Justice	9,840				9,840
Grant from Ministry of Justice to reimburse Authorities for expenditure incurred on move towards individual electoral registration.		-8,910			-8,910
Reduction in support costs mainly from legal services due to changes in cost allocations of these services			-180		-180
Mayor's Attendant					
Decrease in employee costs mainly due to less overtime for attendant and less temporary cover required	-2,080				-2,080
Reduced support costs mainly from organisation and member development due to changes in cost allocation of these services			-570		-570
The decrease in net expenditure is reflected in reduced recharges to other services			2,860		2,860

POLICY AND FINANCE COMMITTEE
VARIANCES FROM RESTATED ORIGINAL ESTIMATE TO REVISED ESTIMATE 2013/14

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Civic Functions					
Reduction in support costs mainly from Mayor's attendant due to reduced costs within this service			-2,990		-2,990
Cost of Democracy					
Reduction in provision for purchase of equipment and materials and also basic and special responsibility allowances to be set aside as a contribution towards the purchase of tablet devices to meet PSN criteria	-3,000				-3,000
Reduction in support costs mainly from Legal services and Organisation and Member development offset by an increase from Financial services due to changes in cost allocations from these services			-990		-990
Licensing					
Reduction in expenditure on taxi plaques offset by reduced income	-1,720	1,000			-720
Reduced software support cost due to Lalpac support being maintained at 2012 level	-1,200				-1,200
Reduced support costs mainly from Legal services offset by increased from Chief executives due to changes in cost allocations from these services			-19,260		-19,260
Land Charges					
Increase in insurance costs recharged to service	810				810

POLICY AND FINANCE COMMITTEE
VARIANCES FROM RESTATED ORIGINAL ESTIMATE TO REVISED ESTIMATE 2013/14

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Additional costs from legal fees due to contribution to Local Government Association for administration of restitution claims from removal of personal search charge. Expenditure to be met from earmarked reserve fund	1,010				1,010
Reduced support costs from Community and Financial services offset by increase from legal services due to changes in cost allocations from these services			-420		-420
Increase in income from searches		-3,560			-3,560
Grants & Subscriptions					
Increase in grants to voluntary bodies due to additional grant funding Efficiency Support for Services in Sparse Areas (ESSSA) and also funding for completion of a scheme slipped from 2012/13 met from an earmarked reserve	13,200				13,200
Reduction in support costs from financial services due to changes in cost allocation of this service			-1,990		-1,990
Estates					
Reduction in support costs mainly from Legal services due to changes in cost allocations from these services			-4,290		-4,290
Increase in income from freehold sales to be added to capital reserve		-2,830			-2,830
Meal on wheels / Luncheon clubs					
Reduction in transport, equipment and materials and meal costs	-7,790				-7,790

POLICY AND FINANCE COMMITTEE
VARIANCES FROM RESTATED ORIGINAL ESTIMATE TO REVISED ESTIMATE 2013/14

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Reduction in grant from LCC due to reduced cost of service		2,610			2,610
Reduction in income for sale of meals due to reduction in recipients		2,560			2,560
Policy and finance miscellaneous expenses					
Increase in external audit fees mainly from audit of grant claims	1,980				1,980
Reduced income from symphony homes in respect of VAT shelter monies resulting in a lower contribution to the earmarked reserve		67,970			67,970
Reduced bank charges offset by reduction in Recharge to other services	-820		830		10
Increased support costs from Financial services due to changes in cost allocations from this service			4,300		4,300
Reduced debt management expenses due to changes in cost allocations to the service			-2,190		-2,190
Performance Reward Grants					
Increase in schemes anticipated to be completed by March 2014, expenditure to be funded from earmarked reserves.	14,100				14,100
Superannuation Deficiency Payment					
Reduction in number of beneficiaries	-2,420				-2,420
Computer Services					
Reduction in employee related expenses due to vacant posts.	-14,050				-14,050

POLICY AND FINANCE COMMITTEE
VARIANCES FROM RESTATED ORIGINAL ESTIMATE TO REVISED ESTIMATE 2013/14

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Increase in support costs mainly from financial services due to changes in cost allocations of the service.			2,840		2,840
The reduced net expenditure is reflected in a decrease in recharges to other services			5,080		5,080
Reduction in depreciation due to reduced capital expenditure in 2012/13				-1,860	-1,860
Financial Services					
Increase in employee related expenditure due to provision for staff turnover not being achieved	2,250				2,250
Reduction in other publication costs due to the reduction in subscription levels to CIPFA online technical and statistical information streams and reduction in CIPFA conference expenses.	-2,700				-2,700
Reduction in conference expenses as CIPFA conference not attended	-1,030				-1,030
Reduction in support costs mainly from Organisation and Member development offset by increase in accommodation charge due to changes in cost allocations from these services			-1,080		-1,080
The decrease in net expenditure is reflected in a decrease in recharges to other services			6,900		6,900
Legal Services					
Increase in employee related expenditure due to provision for staff turnover not being achieved	4,430				4,430

POLICY AND FINANCE COMMITTEE
VARIANCES FROM RESTATED ORIGINAL ESTIMATE TO REVISED ESTIMATE 2013/14

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Increase in support costs mainly from Financial services offset by a reduction in support costs from Organisation and member development due to changes in cost allocation of these services.			1,300		1,300
The decrease in net expenditure is reflected in a decrease in recharges to other services			15,650		15,650
Contact Centre					
Increase in support costs mainly from Financial services and Organisation & Member Development offset by a reduction in support costs from computer services due to staff vacancies in this service			3,580		3,580
Reduction in depreciation due to reduced capital expenditure in 2012/13				-1,000	-1,000
The increase in net expenditure is reflected in increased recharges to other services			-3,170		-3,170
Revenue Services					
Increase in Employee related expenses as provision for staff turnover not being achieved	5,100				5,100
Increase in support costs mainly from Financial Services, Contact Centre and Organisation & Member Development due to changes in cost allocation of these services			2,580		2,580
The increase in net expenditure is reflected in increased recharges to other services			-940		-940
Albion Mill					
Part year Increase in rent of buildings offset by increase in income collected	800	-560			240

POLICY AND FINANCE COMMITTEE
VARIANCES FROM RESTATED ORIGINAL ESTIMATE TO REVISED ESTIMATE 2013/14

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Economic Development					0
Reduction in support costs from Ground Maintenance, Community services and Chief Executives due to changes in cost allocations of these services.			-7,440		-7,440
Other	80	-790	40	-240	-910
Sub-Total	103,870	-32,540	-10,070	-6,610	54,650
RESERVES					
Election reserve - funding for expenditure on District elections		-4,690			-4,690
Equipment - funding for photocopier in Civic Suite		-240			-240
Emergency plan reserve - contribution for business continuity plan		-1,270			-1,270
Voluntary Organisation Grant reserve - funding for expenditure on schemed from 2012/13		-3,720			-3,720
Performance reward grants - slippage		-14,100			-14,100
Vat Shelter - reduction in contribution to reserve due to reduced income from Symphony homes		-67,970			-67,970
Land Charges Restitution Reserve - Funding for administration charge		-1,010			-1,010
Lalpac reserve - Funding not required due to expenditure made in 2011/12 related to a five year deal	460				460

POLICY AND FINANCE COMMITTEE
VARIANCES FROM RESTATED ORIGINAL ESTIMATE TO REVISED ESTIMATE 2013/14

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Capital reserve fund - Contribution to reserve from freehold sales and reduction in budgets for the purchase of tablet devices offset by part refund due on monies received from rent of land last year	5,990	-330			5,660
Other		-10			-10
Total	110,320	-125,880	-10,070	-6,610	-32,240