



# Carlisle City Council

## Report to Executive

Meeting Date: 25 May 2022  
Portfolio: Finance, Governance and Resources  
Key Decision: Yes: Recorded in the Notice Ref: K.11/22  
Policy and Budget Framework: Yes  
Public / Private: Public

Title: Provisional General Fund Revenue Outturn 2021/22  
Report of: Corporate Director of Finance and Resources  
Report Number: RD.03/22

### **Purpose / Summary:**

This report summarises the 2021/22 provisional outturn for the General Fund revenue budget and gives reasons for the variances. Once transfers to earmarked reserves and funding of the carry forward requests in 2022/23 have been accounted for, the outturn position will result in a net overall contribution to General Fund Reserves of £17,000 (as set out in paragraph 6.4).

Requests are made to carry forward committed expenditure of £1,967,900, net transfers to/from reserves and provisions of £2,479,629 and transfer to the building control reserve of £46,666, which, if approved, will result in an overall net overspend position of £215,029 on Council Services; however, it is estimated that additional funding from Business Rates income will be realised currently estimated at £256,325 (subject to the completion of the NNDR3 return and confirmation of any pooling gains).

It should be noted that the information contained in this report is provisional subject to the formal audit process. The draft Statement of Accounts for 2021/22 will be presented to the Audit Committee on 8 July, with final approval of the audited accounts on 28 September (tbc).

### **Recommendations:**

The Executive is asked to:

- (i) Note the net underspend of £4,232,500 for Council Services as at 31 March 2022;
- (ii) Consider the committed expenditure totalling £1,967,900, to be incurred in 2022/23 which has been reviewed by the Corporate Director of Finance and Resources, and

the release of £1,967,900 from the General Fund Reserve in 2022/23 as detailed in Appendix D1 of the report for recommendation to Council;

- (iii) Approve the creation of new reserves and transfers into and from the new and existing reserves of £2,419,124, in addition to the transfer to the building control reserve of £46,666 as detailed in paragraphs 6.1 and 6.2 and Appendix D2 of the report for recommendation to Council;
- (iv) Note the transfer to new and existing provisions of £60,505 as detailed in paragraph 6.1 and Appendix D2 of the report;
- (v) Approve, for recommendation to Council, the revised delegations for the release of the Planning Services Reserve.

### **Tracking**

Executive:	25 May 2022
Scrutiny:	9 June 2022 (People Panel)
Council:	19 July 2022

## 1. Background

- 1.1 In accordance with the City Council's Financial Procedure Rules, the Corporate Director of Finance and Resources is required to report to the Executive on the overall budget position, the monitoring and control of expenditure against budget allocations and the exercise of virement on a regular basis. Further details of virements processed can be found in Appendix A. It is the responsibility of individual Directors to control income and expenditure within their service areas and to monitor performance, taking account of financial information provided by the Corporate Director of Finance and Resources.
- 1.2 This report shows the provisional outturn position for the General Fund Revenue budgets for 2021/22.
- 1.3 A summary of the overall position is shown in paragraph 2. Further details for each directorate are included in Appendices **B1 – B7** as follows:
  - (i) A comparison of the outturn position against the budget.
  - (ii) An analysis of the major variances relating to both income and expenditure, with comments from the Directors.
  - (iii) The items of carry forwards to cover committed expenditure to be expended in line with the original purpose. These requests follow the procedure agreed by Council with every form being signed off by the relevant Director after discussion with the Portfolio holder, and the Corporate Director of Finance and Resources.
  - (iv) Reserves to be established and/or increased to support possible future funding obligations.
- 1.4 Members should note that the information contained in this report is provisional and subject to the formal audit process. The draft Statement of Accounts for 2021/22 will be presented to the Audit Committee on 8 July, with formal approval of the audited accounts on 28 September (tbc). Any significant changes required following the approval of the 2021/22 accounts will, if necessary, be reported to a future Executive meeting.
- 1.5 Please note that throughout this report:
  - (i) the use of a bracket represents a favourable position i.e. either an underspend or additional income received,
  - (ii) the term 'underspend' is taken to include both reduced expenditure and/or increased income,
  - (iii) the term 'overspend' includes both spending above budget and/or reduced income levels.

## **2. Summary Revenue Outturn 2021/22**

- 2.1 The provisional outturn position for the General Fund is summarised below and explanations for the main variances are provided in the appendices. The significant variances and key issues are highlighted in paragraph 3:

Directorate / Appendix	Original Budget £	Net Updated Budget £	Net Spend to Date £	Variance £	Carry Forwards £	Reserves/ Provisions £	Adjusted Variance £
Community Services (B1)	9,480,600	11,147,000	10,615,290	(531,710)	222,800	134,200	(174,710)
Corporate Support (B2)	2,632,600	291,600	193,228	(98,372)	83,000	0	(15,372)
Economic Development (B3)	974,700	2,389,700	1,093,223	(1,296,477)	349,000	690,673	(256,804)
Finance & Resources (B4)	2,054,500	2,189,200	2,099,158	(90,042)	5,300	46,505	(38,237)
Governance & Regulatory Services (B5)	1,305,800	2,039,100	959,018	(1,080,082)	524,500	408,251	(147,331)
Corporate Management (B6)	(3,042,200)	(2,129,900)	(1,892,029)	237,871	80,200	0	318,071
<b>Core Service Expenditure</b>	<b>13,406,000</b>	<b>15,926,700</b>	<b>13,067,888</b>	<b>(2,858,812)</b>	<b>1,264,800</b>	<b>1,279,629</b>	<b>(314,383)</b>
Exceptional Items (B7)	(25,000)	2,161,200	787,512	(1,373,688)	703,100	0	(670,588)
<b>Service Expenditure</b>	<b>13,381,000</b>	<b>18,087,900</b>	<b>13,855,400</b>	<b>(4,232,500)</b>	<b>1,967,900</b>	<b>1,279,629</b>	<b>(984,971)</b>
Additional Transfers to Reserves (see para 6.1)						1,200,000	1,200,000
<b>Net Overspend Position</b>	<b>13,381,000</b>	<b>18,087,900</b>	<b>13,855,400</b>	<b>(4,232,500)</b>	<b>1,967,900</b>	<b>2,479,629</b>	<b>215,029</b>
Parish Precepts	708,300	708,300	708,289	(11)	0	0	(11)
<b>Total</b>	<b>14,089,300</b>	<b>18,796,200</b>	<b>14,563,689</b>	<b>(4,232,511)</b>	<b>1,967,900</b>	<b>2,479,629</b>	<b>215,018</b>
<b>Transfers to/(from) Reserves</b>							
Cremator Replacement Reserve	0	89,500	89,538	38	0	0	38
Economic Recovery Reserve	0	(50,000)	(50,000)	0	0	0	0
Revenue Grants Reserve	0	(520,200)	(520,299)	(99)	0	0	(99)
General Fund Reserve	466,600	(1,346,700)	3,163,065	4,509,765	(1,967,900)	(2,479,629)	62,236
Planning Services Reserve	0	57,400	57,400	0	0	0	0
Prosecution Reserve	0	(1,700)	(1,700)	0	0	0	0
Building Control Reserve		(9,500)	(9,500)	0	0	0	0
Business Rate S31 Reserve		(9,463,000)	(9,463,000)	0	0	0	0
Council Tax Hardship Reserve		(359,100)	(359,100)	0	0	0	0
Council Tax Income Reserve		(23,000)	(23,016)	(16)	0	0	(16)
Operational Risk Reserve		(2,100,000)	(2,100,000)	0	0	0	0
<b>Total Transfer to/(from) Reserves</b>	<b>466,600</b>	<b>(13,726,300)</b>	<b>(9,216,612)</b>	<b>4,509,688</b>	<b>(1,967,900)</b>	<b>(2,479,629)</b>	<b>62,159</b>
Financed by:							
Precept from Collection Fund	(8,346,900)	(8,323,900)	(8,344,370)	(20,470)	0	0	(20,470)
Business Rates Deficit B/Fwd	0	9,463,000	9,462,618	(382)	0	0	(382)
Business Rate Retention	(6,209,000)	(6,209,000)	(6,465,325)	(256,325)	0	0	(256,325)
<b>Total Grants</b>	<b>(14,555,900)</b>	<b>(5,069,900)</b>	<b>(5,347,077)</b>	<b>(277,177)</b>	<b>0</b>	<b>0</b>	<b>(277,177)</b>
<b>Total</b>	<b>(14,089,300)</b>	<b>(18,796,200)</b>	<b>(14,563,689)</b>	<b>4,232,511</b>	<b>(1,967,900)</b>	<b>(2,479,629)</b>	<b>(215,018)</b>

2.2 The table above details the net Council budget. The Council's original gross budget for 2021/22 was £46.44m and although there are many individual variances as detailed by directorates in **Appendices B1 – B7**, the net overspend equates to 0.46% of this budget. The main variances are summarised in the table below.

Budget Area		Underspend £	Overspend £
Car Parking Income (excl Contracts)	B1	0	341,782
Bereavement Services	B1	0	55,557
Garage Services	B1	0	106,548
Grounds Maintenance	B1	(58,764)	0
Healthy City	B1	(85,730)	0
Corporate Training	B1	(57,302)	0
Recycling and Waste Management	B1	(421,030)	0
Building Control	B3	(145,649)	0
Development Control Income	B3	(119,403)	0
Loan Interest (incl. new borrowing)	B4	(305,202)	0
Benefits Payments and Subsidy	B4	0	217,520
Electoral Services	B5	(74,055)	0
Building & Facilities	B5	(126,300)	0
Industrial Estates	B5	(68,565)	0
The Lanes Income	B5	0	232,452
Market Hall Income	B5	0	50,348
Asset Review Income	B5	(126,400)	0
Asset Disposal Costs	B5	0	122,355
Homeless Accommodation	B5	0	57,678
Homeless Prevention and Welfare	B5	(104,788)	0
Regulatory Services	B5	(132,504)	0
Budget Savings to Find	B6	0	403,700

### 3. Explanation of Significant Variances & Key Issues

3.1 The provisional outturn position for 2021/22 is an overspend of £215,029 after taking into account carry forward requests of £1,967,900 as set out in paragraph 5, and transfers to/from earmarked reserves and provisions totalling £2,479,629, as set out in paragraph 6.

3.2 Some of the significant service expenditure and income variances are set out below. Many of these have been reported throughout the year in budget monitoring reports and further explanations are provided in the appendices.

- A shortfall in car parking income from tickets, permits and PCNs due to Covid-19. A budget pressure has been included in the 2022/23 budget to reflect this.
- A net overspend on Bereavement Services due to reduced income from Cremation fees partly offset by increased income from Cemeteries burial fees.
- A net overspend in Garage Services mainly due to a shortfall in trading income.

- A net underspend in Grounds Maintenance in relation to Grounds and Cemeteries Grounds mainly in relation to transport costs and supplies and services.
- A net underspend in Healthy Cities mainly due to Small Scale Community Projects and the leisure contract payments.
- A net underspend on Corporate Training mainly due to £44,600 budget earmarked for Apprentice posts that remains unspent at year end.
- A net underspend in Recycling and Waste Services due to reduced transport costs and increased income from plastic and card recycling, sale of recyclates and Bring Sites.
- A net underspend in Building Control due to underspends in employee costs and increased Building Control Income including Inspection Fee income, Building Notice fee income and Plan Deposit fee income.
- An increase in Development Control fee income due to a couple of significant application fees being received.
- A net overspend of £217,520 on Benefits Overpayments and Subsidy.
- A saving from interest on borrowing due to no new borrowing scheduled for 2021/22 being entered into.
- An underspend on Election costs as a result of there being no City Council elections in 2021/22; some of the underspend was used to support the Community Governance Review in Stanwix.
- A net underspend on Buildings and Facilities due to reduced costs for Building Cleaning, Civic Centre and Public Conveniences.
- A net underspend on Industrial Estates due to increased rental income as a result of backdated rent reviews partly offset by reduced levels of income due to vacant units at G44 Retail Park.
- Rental income losses from the Lanes.
- Rental income losses from the Market Hall.
- Additional income generated from completed rent reviews.
- An overspend due to an income target for the use of capital receipts to fund asset disposal costs. This will be carried out as a year end exercise for the production of the Statement of Accounts. Due to the level of capital receipts received in the year, the maximum allowable credit to General Fund Reserve will be £3,080 (4% of £77,000 capital receipts received in year) subject to certain criteria being met.
- An underspend of £257,043 on expenditure on Homeless Accommodation and a shortfall in income of £314,721. This is a direct result of Covid-19 as changes to occupancy and the available provision have had to be made to ensure the health and wellbeing of residents and staff. A budget pressure has been included in the 2022/23 budget to reflect this.

- A net underspend on Homeless Prevention and Welfare in relation to underspends on employee costs with the Supporting People Team.
- A net underspend in Regulatory Services mainly due to improved levels of Customer and Client receipts.
- An overspend due to budget savings for 2021/22 of £403,700.

3.3 A subjective analysis of the summarised outturn position is shown in **Appendix C**.

3.4 The reallocation of central departments' balances to service areas still has to be carried out, which explains many of the small balances held on some management and support service cost centres. This reallocation will be completed before the Statement of Accounts is prepared but has no impact on the overall out-turn position.

3.5 Members are regularly updated on the budget position throughout the year, with quarterly reports being considered by the Executive and scrutinised by Business and Transformation Scrutiny Panel (now People Panel). Many of the variances shown in the Appendices have previously been reported with any necessary steps to mitigate the impact on the future budget position dealt with as part of the 2022/23 budget. However, some pressures may have an ongoing impact which must be addressed during the forthcoming 2023/24 budget process by the new Cumberland Council.

#### **4. Exceptional Items (Covid-19 & Local Government Reorganisation)**

4.1 Emergency funding has been received to support Council services in 2021/22 in terms of additional expenditure and loss of income. Monthly returns have been submitted to the DLUHC to report additional costs and loss of income. The following table provides a summary position of the income and expenditure pressures related to Covid and where they are accounted for within the draft outturn position. Any loss of income from Business Rates and Council Tax will add to this sum.



	Charged to Core Services £	Exceptional Items £	Total £
Losses Reported on Covid Return	0	201,430	201,430
Reopening the High Street	107,530	0	107,530
Elections	20,138	0	20,138
Compliance and Enforcement	0	139,153	139,153
RBS New Burdens Expenditure	0	10,522	10,522
Rough Sleeping	25,810	0	25,810
Sales Fees & Charges Income Shortfalls	455,635	0	455,635
Sales Fees & Charges Reduction in Expenditure	(76,961)	0	(76,961)
Other Income Shortfalls	241,535	0	241,535
Commercial Income	72,973	0	72,973
<b>Total Covid Pressures</b>	<b>846,660</b>	<b>351,105</b>	<b>1,197,765</b>
Funding Received	0	(801,320)	(801,320)
Sales Fees & Charges Compensation	0	(51,377)	(51,377)
Compliance and Enforcement Funding Applied	0	(139,153)	(139,153)
Test & Trace Funding Received	0	(33,729)	(33,729)
Reopening the High Street Funding Applied	(107,530)	0	(107,530)
Additional Funding for Elections	(7,996)	0	(7,996)
<b>General Fund Deficit March 2022</b>	<b>731,134</b>	<b>(674,474)</b>	<b>56,660</b>
Accommodation and Support Charges	0	93,306	93,306
Covid-19 Specific Grants	0	(28,176)	(28,176)
Local Government Reorganisation	0	1,396,892	1,396,892
Flood Related	0	(36)	(36)
<b>Revised Net Position on Exceptional Items</b>	<b>731,134</b>	<b>787,512</b>	<b>1,518,646</b>

## 5. Carry Forward Requests

5.1 In accordance with the Council's Constitution, any net underspending/savings on service estimates under the control of the Director may be carried forward. This is to facilitate the achievement of more strategic five-year budgeting which requires greater flexibility of budgets between years as set out in the Medium-Term Financial Plan. Approval of carry forwards is subject to the following as contained in the Council's Constitution:

- the authorisation of the Corporate Director of Finance and Resources where the request relates to a specific committed item of expenditure where, due to external or other factors, the Director has been unable to spend the approved budget by 31 March. The use of the resource will be restricted to the purpose for which the estimate was originally intended. The carry forward will only be approved by the Corporate Director of Finance and Resources if the expenditure is within both the Directorate's and the Authority's budget as approved for that year. Any carry forward which would result in an over-spend for the Authority will require authorisation by the Council.*

- any overspending on service estimates in total on budgets under the control of the Director must be carried forward to the following year, and will constitute the first call on service budgets in the following year, unless the Council determines otherwise by way of a supplementary estimate. The Corporate Director of Finance and Resources will report the extent of overspending carried forward to the Executive, Business and Transformation (now People) Scrutiny Panel and to the Council.

The delegated power applies only in so far as the carry forwards do not take the Council into an overspend position.

5.2 Details of the carry forward requests, which itemise committed expenditure, are contained within **Appendix D1**. The requests have been subject to the scrutiny of the relevant Director and Portfolio Holder prior to formal consideration by SMT and the Corporate Director of Finance and Resources who is satisfied that budgets of £1,967,900 should be carried forward into 2022/23.

The relevant Director will be able to give further details of carry forward requests if required at the meeting. **Budget Holders are encouraged to utilise external grants and base budgets prior to funding expenditure from these carry forward requests.**

5.3 For information, the table below provides details of the outturn position (excluding funding) and level of carry forward requests over the last five years for illustrative purposes:

	2021/22 Provisional £	2020/21 £	2019/20 £	2018/19 £	2017/18 £
Variance at 31 March	(4,232,500)	(5,949,905)	(2,390,532)	18,685	(1,539,526)
Carry forward requests	1,967,900	971,400	811,000	406,700	663,800
Final Variance	(2,264,600)	(4,978,505)	(1,579,532)	425,385	(875,726)
Less Transfers	<u>2,479,629</u>	<u>4,905,042</u>	<u>1,510,437</u>	<u>206,275</u>	<u>1,276,247</u>
Service Expenditure variance	215,029	(73,463)	(69,095)	631,660	400,521
Percentage variance on service expenditure of original gross budget	0.46%	(0.13)%	(0.12)%	1.15%	0.71%

## 6. Reserves and Provisions

6.1 Details of transfers into and from new/existing reserves and provisions requested as part of the outturn process are contained within Appendix D2 and are summarised below.

	Net Approval Requested £
Leisure Reserve (new)	400,000
Tullie House (new)	800,000
Prosecutions Reserve	15,500
Carry Forward Reserve	240,000
Revenue Grants Reserve	963,624
<b>Total Additional Transfers to Reserves</b>	<b>2,419,124</b>
Civil Penalties Provision	14,000
Revenues and Benefits Provision	46,505
<b>Total Additional Transfers to Provisions</b>	<b>60,505</b>
<b>Total Additional Transfers</b>	<b>2,479,629</b>

- 6.2 In accordance with statutory requirements any surplus or deficit generated by the Building Control function is required to be held as an identified earmarked reserve and can only be utilised for Building Control. In 2021/22 the required amount to be transferred to the Building Control Reserve is £46,666. This is in addition to £9,500 released during 2021/22 to fund eligible costs.
- 6.3 It is recommended that the delegations for the release of the Planning Services Reserve are amended to allow the Corporate Director of Economic Development to authorise release of the reserve through an Officer Decision Notice. The reserve is ring-fenced by statute to support improvements to the Planning Service and is not available for general use by the Council and any release will be in line with this condition.
- 6.4 The level of Council reserves was approved by Council in February. Due to the level of underspend identified within this report and if all of the carry forward requests and transfers to/from earmarked reserves are approved, an additional £17,000 will be transferred to the General Fund Reserve as a result of the 2021/22 outturn (subject to the completion of the NNDR3 return and final confirmation of any pooling gains).

	31/03/2022 £'000s	31/03/2023 £'000s	31/03/2024 £'000s	31/03/2025 £'000s	31/03/2026 £'000s	31/03/2027 £'000s
<b>Prudent Level of Reserves</b>	<b>(3,100)</b>	<b>(3,100)</b>	<b>(3,100)</b>	<b>(3,100)</b>	<b>(3,100)</b>	<b>(3,100)</b>
Council Resolution General Fund Reserve	(4,091)	(4,258)	(3,354)	(2,699)	(2,844)	(3,228)
<b>Revised Level of Reserves</b>	<b>(4,091)</b>	<b>(4,258)</b>	<b>(3,354)</b>	<b>(2,699)</b>	<b>(2,844)</b>	<b>(3,228)</b>
Carry Forwards Approved In Year	0	0				
Underspend position to be returned to Reserves - Base Budget	(2,859)					
Underspend position to be returned to Reserves - Covid	(1,374)					
Additional Funding from Council Tax	(20)					
Potential additional Funding from Business Rates (tbc)	(256)					
<u>Transfer to earmarked reserves &amp; provisions: <sup>(1)</sup></u>						
- see paragraph 6.1	2,480					
- see paragraph 6.2	47					
Committed Carry Forwards	0	1,968	0	0	0	0
Cost of Disposal	(3)					
<b>Revised Reserves Balance</b>	<b>(6,076)</b>	<b>(4,275)</b>	<b>(3,371)</b>	<b>(2,716)</b>	<b>(2,861)</b>	<b>(3,245)</b>

Note 1: Transfers to/(from) earmarked reserves subject to approval

6.5 The Carry Forward Reserve is retained as a general reserve rather than an earmarked reserve as budgets will be released back into the General Fund Reserve if the expenditure incurred in line with the original requests can be met from within base budgets.

## 7. Bad Debt Provision

7.1 The Council's bad debt provision has been increased in respect of penalty charge notices and housing benefit overpayments, and reduced in respect of sundry debtors and this has been allocated directly to the services. Further details can be found in report RD06/22 elsewhere on the agenda.

## 8. Balance Sheet

8.1 In line with suggested best practice, information relating to significant items on the Council's balance sheet has been reported regularly to Members during the course of the year. The Council's balance sheet as at 31 March 2022 forms part of the annual Statement of Accounts that will be considered by the Audit Committee on 8 July, with final approval of the audited accounts on 28 September (tbc).

8.2 The VAT partial exemption calculation has been finalised for 2021/22 resulting in 2.32% for the year which is well below the 5% limit set by HMRC. However, this will increase as expenditure is incurred on the capital programme especially on VAT exempt activities i.e. Cremator replacements.

- 8.3 The 2021/22 Council Tax Collection Fund projected deficit has decreased from £1,202,145 deficit to £587,456 deficit (Council share decreased from £144,909 deficit to £70,813 deficit).
- 8.4 2021/22 is the ninth year of the Business Rate Retention Scheme and the Collection Fund Accounting Regulations and the eighth year the Council has participated in the Cumbria Pooling arrangement.
- 8.5 The detailed figures for Business rates are still to be finalised and further detail is considered elsewhere on the agenda in report RD06/22. The Council budgeted for additional income of £2,700,000 over the baseline level of £3,335,000. Any surplus on the budget will be an additional contribution to General Fund Reserves. It is currently estimated at £256,325.

Due to the COVID-19 pandemic, Government announced that there would continue to be additional expanded relief given to the retail, leisure and hospitality sector for the first part of 2021/22. As in 2020/21, the Council would not collect Business Rates from these businesses in the period the relief was given, and the Government provided compensation to local authorities in the form of a Section 31 Grant. The Council has therefore received approx. £8.1m to date in respect of this expanded retail and nursery relief. However, this compensation has been paid gross, i.e. the 50% local share and the 50% central government share. Once the NNDR3 is completed and a final amount of relief is known for the year, the Council will only recognise its share of the grant in the general fund which will be approximately 40% of the above amount.

As the grant is credited to the general fund and not the collection fund as is the case for any rating income collected, the Collection Fund will be in deficit to a similar amount (due to the non-collection of the business rate income). Therefore, it will again be necessary to carry forward a proportion of the received S.31 grant to offset the potential deficit into 2022/23 through an earmarked reserve (as was the case in 2021/22).

The Council Tax Provisional outturn report provides further details and is considered elsewhere on the agenda (RD06/22).

## **9. Risks**

- 9.1 Risks to future years' budget (for the new Cumberland Council) and development of ongoing impact of issues identified will be monitored carefully in budget monitoring reports and appropriate action taken. The impact on COVID-19 and inflationary pressures on the Council's resources are the greatest risks to ensuring that the Medium-Term Financial Plan is able to support service delivery whilst ensuring that

reserves are maintained. The completion of the NNDR3 return and final confirmation of any pooling gains is needed before any funding is released to support Council projects.

## **10. Consultation**

### 10.1 Consultation to date.

Portfolio Holders and SMT have considered the issues raised in this report.

### 10.2 Consultation Proposed

People Panel will consider the report on 9 June 2022.

## **11. Conclusion and reasons for recommendations**

### 11.1 The Executive is asked to:

- (i) Note the net underspend of £4,232,500 for Council Services as at 31 March 2022;
- (ii) Consider the committed expenditure totalling £1,967,900, to be incurred in 2022/23 which has been reviewed by the Corporate Director of Finance and Resources, and the release of £1,967,900 from the General Fund Reserve in 2022/23 as detailed in Appendix D1 of the report for recommendation to Council;
- (iii) Approve the creation of new reserves and transfers into and from the new and existing reserves of £2,419,124, in addition to the transfer from the building control reserve of £46,666 as detailed in paragraphs 6.1 and 6.2 and Appendix D2 of the report for recommendation to Council;
- (iv) Note the transfer to new and existing provisions of £60,505 as detailed in paragraph 6.1 and Appendix D2 of the report;
- (v) Approve, for recommendation to Council, the revised delegations for the release of the Planning Services Reserve.

## **12. Contribution to the Carlisle Plan Priorities**

### 12.1 The Council's budget is set in accordance with the priorities of the Carlisle Plan and the 2021/22 outturn shows the delivery of these priorities within budget.

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### **Appendices attached to report:**

- A, B1 to B7, C and D1 to D2

Note: in compliance with section 100d of the Local Government Act 1972 the report has been prepared in part from the following papers:

- None

**Corporate Implications:**

Legal - The Council has a fiduciary duty to manage its finances properly and the proper reporting of the outturn figures is part of this process. Approval of full Council is required for the use of revenue reserves to fund expenditure commitments as set out in the report.

Property Services - Property asset implications are contained within the main body of the report.

Finance - Financial implications are contained within the main body of the report.

Equality - This report raises no explicit issues relating to the public sector Equality Duty.

Information Governance - There are no information governance implications.

## REVENUE BUDGET MONITORING 2021/22

## VIREMENTS PROCESSED FOR PERIOD JANUARY TO MARCH 2022

Date	Virement Details	Recurring/ Non-recurring	Value	Authorised By
<b>Requested by Officers (under £35,000 or delegated authority)</b>				
10/01/2022	Central Plaza Project Development Costs	Non-recurring	50,000	OD.06/22 Corporate Director of Economic Development
20/01/2022 & 25/04/2022	Direct Revenue Financing to fund replacement of Waste Receptacles	Non-recurring	28,100	Neighbourhood Services Manager
31/01/2022	Direct Revenue Financing to fund demolition of property assets pending disposal	Non-recurring	9,000	Head of Property Services
02/02/2022 & 07/04/2022	Release of funding from Revenue Grant Reserve for One Public Estate	Non-recurring	61,100	Corporate Director of Finance and Resources
04/02/2022 & 03/03/2022	Return of funding released in year to Revenue Grant Reserve for Domestic Abuse Victim Support	Non-recurring	(120,700)	Corporate Director of Finance and Resources
04/02/2022 & 03/03/2022 & 12/04/2022 & 04/05/2022	Release of funding from Revenue Grant Reserve for St Cuthbert's Garden Village	Non-recurring	101,600	Corporate Director of Finance and Resources
04/02/2022 & 03/03/2022 & 12/04/2022	Release of funding from Revenue Grant Reserve for Towns Deal	Non-recurring	70,900	Corporate Director of Finance and Resources
28/02/2022	Virement to fund additional payment to Cumbria Chamber of Commerce	Non-recurring	10,000	Corporate Director of Economic Development
02/03/2022	Direct Revenue Financing towards Bitts Park project	Non-recurring	10,000	Health and Wellbeing Manager
04/03/2022	Release of funding from Revenue Grant Reserve for Partnerships Place Co-ordinator	Non-recurring	1,400	Corporate Director of Finance and Resources
17/02/2022	Rural Strategy for Carlisle and Eden Districts	Non-recurring	25,000	OD.24/22 Corporate Director of Economic Development
17/02/2022	Borderlands Place Programme: Longtown Place Plan	Non-recurring	30,000	OD.25/22 Corporate Director of Economic Development
29/03/2022	Virement from Asset Review Income as contribution towards Legal Services	Non-recurring	17,000	Head of Property Services
05/04/2022	Return of funding released in year to Revenue Grant Reserve for Rough Sleeping Initiative	Non-recurring	(115,300)	Corporate Director of Finance and Resources
06/04/2022	Release of funding from Revenue Grant Reserve for Supporting People	Non-recurring	1,700	Corporate Director of Finance and Resources
26/04/2022	Special Events Contribution to Restarting Communities	Non-recurring	7,400	Health and Wellbeing Manager
26/04/2022	Release of Council Tax Hardship Reserve in respect of hardship grants awarded in 2021/22	Non-recurring	359,100	OD.49/22 Corporate Director of Finance and Resources
13/04/2022	Release of Planning Reserve to fund improvements to the operation of Development Management	Non-recurring	29,300	OD.55/22 Chief Executive
06/05/2022	Release of Council Tax Income Guarantee to offset the deficit on the Collection Fund as a result of loss of Council Tax income in 2020/21 due to the Covid-19 pandemic	Non-recurring	23,000	Corporate Director of Finance and Resources
<b>Approved by Executive (£35,000 to £70,000 or delegated authority)</b>				
<b>Approved by Council (over £70,000)</b>				



## REVENUE BUDGET MONITORING 2021/22

COMMUNITY SERVICES	Gross Expenditure	Gross Income	Recharges	Carry Forwards Awaiting Approval	Reserves / Provisions	Total
Position as at 31 March 2022	£	£	£	£	£	£
Annual Budget	20,938,600	(6,071,900)	(3,719,700)			<b>11,147,000</b>
Budget to date	20,938,600	(5,640,300)	(4,151,300)			<b>11,147,000</b>
Total Actual	20,501,448	(5,867,937)	(4,018,221)			<b>10,615,290</b>
<b>Variance</b>	<b>(437,152)</b>	<b>(227,637)</b>	<b>133,079</b>			<b>(531,710)</b>
<b>Carry Forwards/Reserves &amp; Provisions</b>				222,800	134,200	<b>357,000</b>
<b>Adjusted Variance</b>	<b>(437,152)</b>	<b>(227,637)</b>	<b>133,079</b>	<b>222,800</b>	<b>134,200</b>	<b>(174,710)</b>

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Variance
Service	Note	£	£	£	£	£	£
Car Parking	1	(37,666)	347,413	50	0	0	<b>309,798</b>
Bereavement Services	2	14,077	41,434	46	0	0	<b>55,557</b>
Garage Services	3	(41,655)	11,227	126,077	10,900	0	<b>106,548</b>
Grounds Maintenance	4	(49,923)	(7,475)	(7,866)	6,500	0	<b>(58,764)</b>
Healthy Cities	5	(78,415)	(9,315)	0	2,000	0	<b>(85,730)</b>
Corporate Training	6	(61,273)	(590)	4,561	0	0	<b>(57,302)</b>
Other Green Spaces	7	14,185	(100,869)	18	15,000	42,700	<b>(28,966)</b>
Recycling and Waste Services	8	(15,256)	(465,329)	(9,845)	69,400	0	<b>(421,030)</b>
Miscellaneous	9	(181,225)	(44,134)	20,037	119,000	91,500	<b>5,178</b>
<b>Total Variance to date</b>		<b>(437,152)</b>	<b>(227,637)</b>	<b>133,079</b>	<b>222,800</b>	<b>134,200</b>	<b>(174,710)</b>

Note	Community Services - Comments
	<ol style="list-style-type: none"> <li>1. Various minor underspends including premises related costs; Shortfall in ticket income, contract income and penalty charge notice income.</li> <li>2. Minor overspends on premises related costs; reduced income from cremation fees partly offset by increased income from Cemeteries burial fees.</li> <li>3. Underspends on employee costs and supplies &amp; services; shortfall in trading income (recharges).</li> <li>4. Underspends on transport related costs and supplies &amp; services.</li> <li>5. Underspends in relation to Member's small scale community projects and Leisure contract payments.</li> <li>6. Underspend on budget earmarked for Apprentice posts.</li> <li>7. Underspends on expenditure at Talkin Tarn; increased car parking income at Talkin Tarn County Park &amp; Grazing Land Management (request to transfer to reserve)</li> <li>8. Underspend on transport costs, overspend on savings not yet achieved. Surplus income from Plastic and Card recycling, sale of recyclates and Bring Sites income.</li> <li>9. Minor underspends, increased income and reduced trading income (recharges) across other services within the Directorate.</li> </ol>

## REVENUE BUDGET MONITORING 2021/22

CORPORATE SUPPORT	Gross Expenditure	Gross Income	Recharges	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Total
Position as at 31 March 2022	£	£	£	£	£	£
Annual Budget	3,840,500	(319,100)	(3,229,800)			<b>291,600</b>
Budget to date	3,840,500	(319,100)	(3,229,800)			<b>291,600</b>
Total Actual	3,677,026	(244,219)	(3,239,579)			<b>193,228</b>
<b>Variance</b>	<b>(163,474)</b>	<b>74,881</b>	<b>(9,779)</b>			<b>(98,372)</b>
<b>Carry Forwards/Reserves &amp; Provisions</b>				83,000	0	<b>83,000</b>
<b>Adjusted Variance</b>	<b>(163,474)</b>	<b>74,881</b>	<b>(9,779)</b>	<b>83,000</b>	<b>0</b>	<b>(15,372)</b>

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Variance
Service	Note	£	£	£	£	£	£
ICT Services	1	(62,759)	(4,519)	(9,711)	67,500	0	<b>(9,489)</b>
Miscellaneous	2	(100,715)	79,400	(68)	15,500	0	<b>(5,883)</b>
<b>Total Variance to date</b>		<b>(163,474)</b>	<b>74,881</b>	<b>(9,779)</b>	<b>83,000</b>	<b>0</b>	<b>(15,372)</b>

Note	Corporate Support - Comments
1.	Underspends on employee related costs, partly offset by overspends on supplies and services (including software licenses and IT support).
2.	Minor underspends and shortfall in income across other services within the Directorate.

## REVENUE BUDGET MONITORING 2021/22

ECONOMIC DEVELOPMENT	Gross Expenditure	Gross Income	Recharges	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Total
Position as at 31 March 2022	£	£	£	£	£	£
Annual Budget	4,371,200	(1,474,100)	(507,400)			<b>2,389,700</b>
Budget to date	4,371,200	(1,474,100)	(507,400)			<b>2,389,700</b>
Total Actual	3,942,706	(2,342,013)	(507,470)			<b>1,093,223</b>
<b>Variance</b>	<b>(428,494)</b>	<b>(867,913)</b>	<b>(70)</b>			<b>(1,296,477)</b>
<b>Carry Forwards/Reserves &amp; Provisions</b>				349,000	690,673	<b>1,039,673</b>
<b>Adjusted Variance</b>	<b>(428,494)</b>	<b>(867,913)</b>	<b>(70)</b>	<b>349,000</b>	<b>690,673</b>	<b>(256,804)</b>

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Variance
Service	Note	£	£	£	£	£	£
Regeneration	1	(169,864)	23	0	216,700	0	<b>46,859</b>
Development Control	2	(21,197)	(129,450)	0	0	10,047	<b>(140,601)</b>
Building Control	3	(88,645)	(57,004)	0	0	0	<b>(145,649)</b>
Investment and Policy	4	(160,387)	(680,600)	0	132,300	680,626	<b>(28,061)</b>
Miscellaneous	5	11,600	(882)	(70)	0	0	<b>10,648</b>
<b>Total Variance to date</b>		<b>(428,494)</b>	<b>(867,913)</b>	<b>(70)</b>	<b>349,000</b>	<b>690,673</b>	<b>(256,804)</b>

Note	Economic Development - Comments
1.	Underspend on Programme Management Office costs (carry forward requested).
2.	Underspend on employee related costs; increased fee income received.
3.	Underspend on employee related costs; increased fee income received.
4.	Underspend on grants paid out and consultant fees; increased grant income received (carry forward and transfer to revenue grant reserve requested).
5.	Minor overspends and increased income across other services within the Directorate.

## REVENUE BUDGET MONITORING 2021/22

FINANCE AND RESOURCES	Gross Expenditure	Gross Income	Recharges	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Total
Position as at 31 March 2022	£	£	£	£	£	£
Annual Budget	26,145,900	(20,964,200)	(2,992,500)			<b>2,189,200</b>
Budget to date	26,145,900	(20,964,200)	(2,992,500)			<b>2,189,200</b>
Total Actual	25,930,852	(20,855,395)	(2,976,299)			<b>2,099,158</b>
<b>Variance</b>	<b>(215,048)</b>	<b>108,805</b>	<b>16,201</b>			<b>(90,042)</b>
<b>Carry Forwards/Reserves &amp; Provisions</b>				5,300	46,505	<b>51,805</b>
<b>Adjusted Variance</b>	<b>(215,048)</b>	<b>108,805</b>	<b>16,201</b>	<b>5,300</b>	<b>46,505</b>	<b>(38,237)</b>

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Variance
Service	Note	£	£	£	£	£	£
Treasury and Debt Management	1	(305,803)	(20,025)	16,294	0	0	<b>(309,534)</b>
Benefits Payments and Subsidy	2	33,439	184,080	0	0	0	<b>217,520</b>
Miscellaneous	3	57,315	(55,250)	(93)	5,300	46,505	<b>53,777</b>
<b>Total Variance to date</b>		<b>(215,048)</b>	<b>108,805</b>	<b>16,201</b>	<b>5,300</b>	<b>46,505</b>	<b>(38,237)</b>

Note	Finance and Resources - Comments
1.	Saving on borrowing costs due to no new borrowing arrangements entered into yet; improved levels of investment interest achieved.
2.	A net overspend due to lower levels of Housing Benefit Overpayments received.
3.	Minor underspends and increased income across other services within the Directorate.

## REVENUE BUDGET MONITORING 2021/22

GOVERNANCE AND REGULATORY	Gross Expenditure	Gross Income	Recharges	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Total
Position as at 31 March 2022	£	£	£	£	£	£
Annual Budget	12,867,000	(7,127,000)	(3,700,900)			<b>2,039,100</b>
Budget to date	12,867,000	(7,127,000)	(3,700,900)			<b>2,039,100</b>
Total Actual	11,816,176	(7,186,272)	(3,670,886)			<b>959,018</b>
<b>Variance</b>	<b>(1,050,824)</b>	<b>(59,272)</b>	<b>30,014</b>			<b>(1,080,082)</b>
<b>Carry Forwards/Reserves &amp; Provisions</b>				524,500	408,251	<b>932,751</b>
<b>Adjusted Variance</b>	<b>(1,050,824)</b>	<b>(59,272)</b>	<b>30,014</b>	<b>524,500</b>	<b>408,251</b>	<b>(147,331)</b>

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Variance
Service	Note	£	£	£	£	£	£
Electoral Services	1	(66,571)	(7,515)	30	0	0	<b>(74,055)</b>
Buildings & Facilities Services	2	(423,875)	(21,790)	30,865	288,500	0	<b>(126,300)</b>
The Lanes	3	2,215	232,452	0	0	0	<b>234,667</b>
The Market Hall	4	13,812	50,348	0	0	0	<b>64,160</b>
Other Rental Properties	5	15,346	(233,314)	0	0	240,000	<b>22,032</b>
Industrial Estates	6	36,975	(105,540)	0	0	0	<b>(68,565)</b>
Strategic Asset Investment	7	(90,554)	(7,627)	35	140,700	0	<b>42,554</b>
Homeless Accommodation	8	(287,043)	274,721	0	30,000	40,000	<b>57,678</b>
Homeless Prevention & Welfare	9	(96,882)	(40,221)	0	0	32,315	<b>(104,788)</b>
Regulatory Services	10	(69,039)	(123,044)	(957)	30,000	30,536	<b>(132,504)</b>
Miscellaneous	11	(85,209)	(77,742)	41	35,300	65,400	<b>(62,210)</b>
<b>Total Variance to date</b>		<b>(1,050,824)</b>	<b>(59,272)</b>	<b>30,014</b>	<b>524,500</b>	<b>408,251</b>	<b>(147,331)</b>

Note	Governance & Regulatory Services - Comments
1.	An underspend on election costs as a result of there being no City Council elections in 2021/22.
2.	Underspend on premises expenditure (including Public Conveniences and Civic Centre); increase in rental income received & a shortfall in trading income.
3.	Shortfall in rental income.
4.	Shortfall in rental income.
5.	Overspend on premises expenditure; dilapidations settlement received (transfer to reserve requested).
6.	Overspend on third party payments; increased rental income as a result of backdated rent reviews.
7.	Additional income generated from completed rent reviews; overspend on income target for the use of capital receipts to fund asset disposal costs.
8.	Underspend on employee related expenditure and supplies and services; shortfall in income as a direct result of Covid-19 as changes to occupancy levels and the available provision have had to be made to ensure the health and wellbeing of residents and staff.
9.	Underspend on employee related expenditure; increased level of Government grants received.
10.	Underspend on employee related expenditure and supplies & services; Additional licence income and agency fee income received.
11.	Minor underspend and increased income across other services within the Directorate.

## REVENUE BUDGET MONITORING 2021/22

CORPORATE MANAGEMENT	Gross Expenditure	Gross Income	Recharges	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Total
Position as at 31 March 2022	£	£	£	£	£	£
Annual Budget	(760,000)	(1,369,900)	0			<b>(2,129,900)</b>
Budget to date	(760,000)	(1,369,900)	0			<b>(2,129,900)</b>
Total Actual	(512,161)	(1,379,868)	0			<b>(1,892,029)</b>
<b>Variance</b>	<b>247,839</b>	<b>(9,968)</b>	<b>0</b>			<b>237,871</b>
<b>Carry Forwards/Reserves &amp; Provisions</b>				80,200	0	<b>80,200</b>
<b>Adjusted Variance</b>	<b>247,839</b>	<b>(9,968)</b>	<b>0</b>	<b>80,200</b>	<b>0</b>	<b>318,071</b>

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Variance
Service	Note	£	£	£	£	£	£
Other Financial Costs	1	356,413	(10,014)	0	0	0	<b>346,399</b>
Miscellaneous	2	(108,574)	46	0	80,200	0	<b>(28,328)</b>
<b>Total Variance to date</b>		<b>247,839</b>	<b>(9,968)</b>	<b>0</b>	<b>80,200</b>	<b>0</b>	<b>318,071</b>

Note	Corporate Management - Comments
1.	Improvements in savings for Salary Turnover (£45,500) and shortfall in savings to be found (£403,700).
2.	Minor underspends across other services within the Directorate.

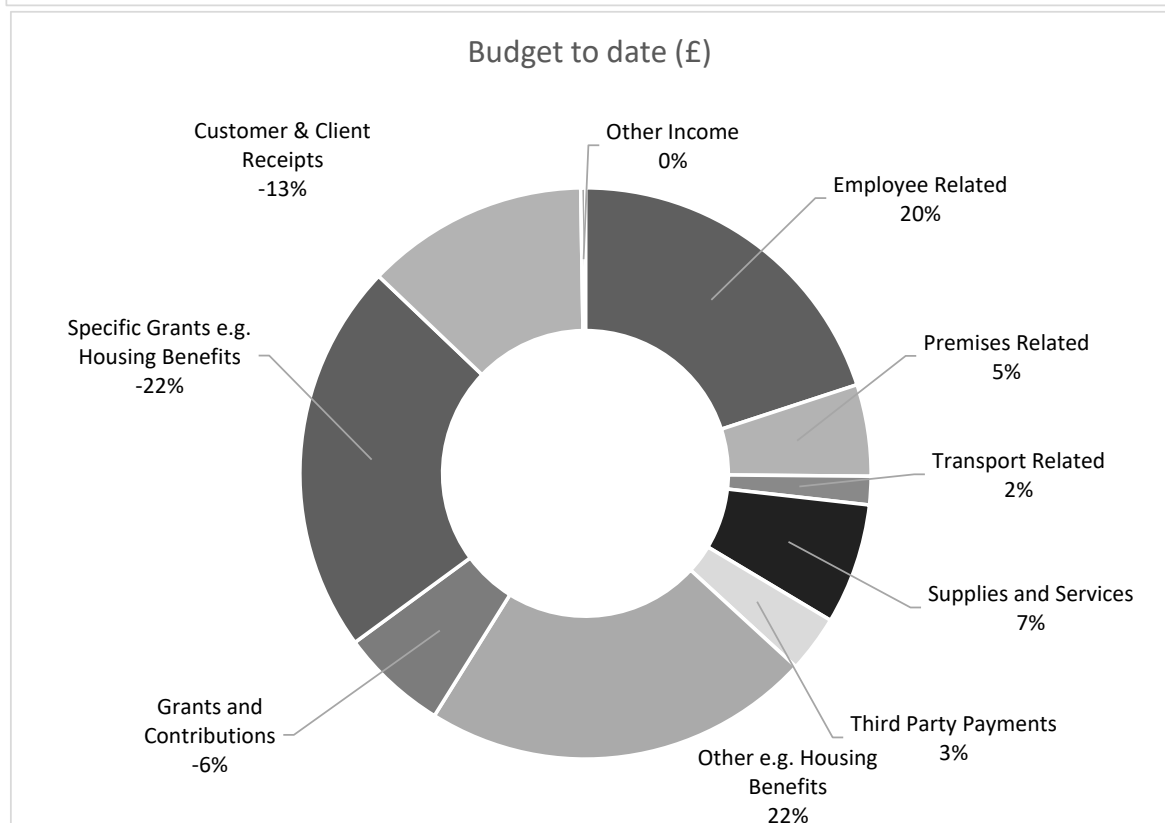
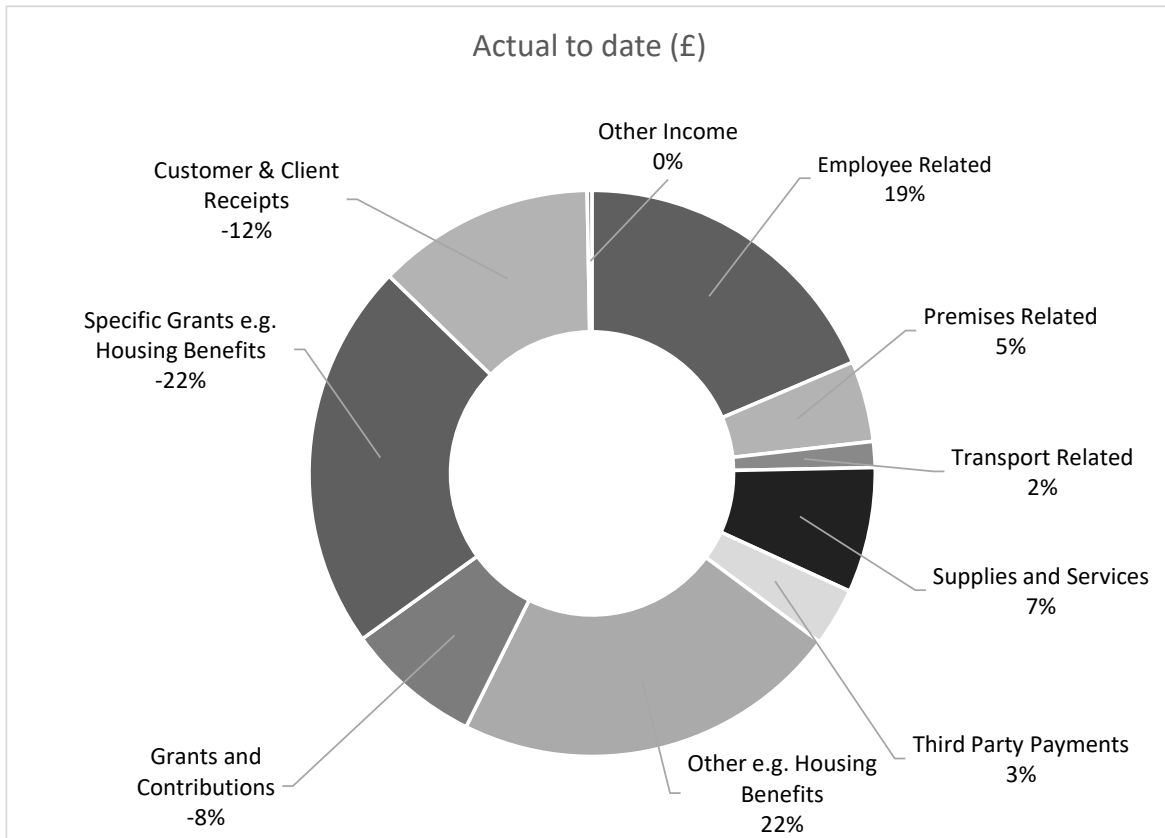
## REVENUE BUDGET MONITORING 2021/22

EXCEPTIONAL ITEMS	Gross Expenditure	Gross Income	Recharges	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Total
Position as at 31 March 2022	£	£	£	£	£	£
Annual Budget	14,930,900	(12,769,700)	0			<b>2,161,200</b>
Budget to date	14,930,900	(12,769,700)	0			<b>2,161,200</b>
Total Actual	14,463,606	(13,676,094)	0			<b>787,512</b>
<b>Variance</b>	<b>(467,294)</b>	<b>(906,394)</b>	<b>0</b>			<b>(1,373,688)</b>
<b>Carry Forwards/Reserves &amp; Provisions</b>				703,100	0	<b>703,100</b>
<b>Adjusted Variance</b>	<b>(467,294)</b>	<b>(906,394)</b>	<b>0</b>	<b>703,100</b>	<b>0</b>	<b>(670,588)</b>

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Carry Forwards Awaiting Approval	Reserves / Provisions	Adjusted Variance
Service	Note	£	£	£	£	£	£
Covid-19 Related Expenditure & Grants	1	212,025	(889,769)	0	0	0	<b>(677,744)</b>
Local Government Reorganisation	2	(683,741)	(19,367)	0	703,100	0	<b>(8)</b>
Miscellaneous	3	4,422	2,742	0	0	0	<b>7,164</b>
<b>Total Variance to date</b>		<b>(467,294)</b>	<b>(906,394)</b>	<b>0</b>	<b>703,100</b>	<b>0</b>	<b>(670,588)</b>

Note	Exceptional Items - Comments
1.	A net underspend position on Council related expenditure as a result of Covid-19. The balance will be required to support other pressures/shortfalls in income that are currently reported against individual service areas but are a direct result of Covid-19 e.g. car parking income
2.	A net underspend position on Local Government Reorganisation expenditure. The balance will be required to support the ongoing process.
3.	Expenditure resulting from flooding caused by Storm Ciara funded by insurance settlement.

**SUBJECTIVE ANALYSIS**





Directorate/Section	Description	Requests into 2022/23 £
<b>Corporate Support</b>		
ICT Services	To fund commitments to enhance cyber security, vulnerability scanning and threat hunting.	67,500
Customer Contact	To fund required staffing commitments in 2022/23.	15,500
		<b>83,000</b>
<b>Finance and Resources</b>		
Internal Audit	To fund specialist work & contribute towards the cost of the External Quality Assessment.	5,300
		<b>5,300</b>
<b>Corporate Management</b>		
Corporate Management	To fund any proposed additional audit fees e.g. in relation to Redmond Review	27,600
Direct Revenue Financing	Budgets originally allocated to fund schemes within 2021/22 capital programme. Schemes have slipped into 2022/23 thus requiring the funding to be carried forward.	52,600
		<b>80,200</b>
<b>Community Services</b>		
Neighbourhood Services	To ensure continuation of Market Factor Supplements for the HGV drivers for the 2 year period in line with Carlisle City Council policy.	57,900
Small Scale Community Projects	For committed projects at Currock.	2,000
HR & Payroll	For iTrent development and additional, temporary staffing resources within HR.	11,000
Carlisle Partnership - Healthy Communities and Older People	Budget required for partnership projects in relation to committed spend in 2022/23. Funds released from Revenue Grant Reserve in advance of spend.	7,500
Staff Health & Wellbeing Budget	Budgeted for a Celebration of Learning event in December 2021 to encompass two years of celebrations which didn't take place due to a further Covid lockdown.	7,000
Transport Services	To ensure continuation of Market Factor Supplements for the Mechanics for the 2 year period in line with Carlisle City Council policy.	22,400
Fleet & Workshop	For committed orders for various items of battery powered Small Plant Machinery for the Grounds Maintenance team.	6,500
Policy and Communications - Staffing Resources	Funding for Data Analyst Apprentice.	25,500
Policy and Communications - Staffing Resources	Funding for Digital Marketing Officer role.	26,800
Talkin Tarn Lighting Project	To update the lighting around the buildings at Talkin Tarn.	15,000
Environmental Support	Allocated budget towards Environmental support not used due to internal recruitment to permanent posts. Expenditure to be used for purchased equipment and ongoing employee costs.	41,200
		<b>222,800</b>
<b>Economic Development</b>		
Longtown Place Plan	Executive approval to progress with inclusion of Longtown in the Borderlands Place Programme was given (KD.29/20).	30,000
Rural Strategy for Carlisle & Eden	The proposal relates to the development of a Rural Strategy for Carlisle and Eden. The Carlisle Economic Strategy (approved by full Council (ED.34/21) commits the Council to produce a rural strategy for Carlisle district.	25,000
City Centre Business Support - BID	Support the work of the City Centre Task Force.	5,000
City Centre Business Support - BID	Business start up grant funding that applicants can apply for if their proposal involves the use of empty properties within the city centre.	8,500
Affordable Housing	Required to fund the Self and Custom Build Housing Grants programme approved by Executive in July 2020.	38,000
St Cuthbert's Garden Village Examination	Required to support delivery of the Local Plan.	69,300
Carlisle South	The Garden Village project is a key corporate priority.	25,000
Programme Management Office	There has been a delay in the recruitment of PMO staff and therefore there is an underspend during 2021/22. These posts have now been filled. The PMO will operate for a 3 year period and therefore underspends will be addressed during the next financial year 2022/23 as the PMO begins to operate at full capacity.	148,200
		<b>349,000</b>
<b>Governance &amp; Regulatory</b>		
Homeless Prevention	To be used to fund staffing pressures in 2022/23.	30,000
Licensing	To cover additional staffing resources and pressures in 2022/23.	20,000
Food and Public Protection	To fund committed Agency support.	10,000
Asset Disposal	To fund resources required to deliver the project.	115,600
Land Drainage	To fund repair works to the banks of Hammonds Pond which have eroded due to damage to the existing bank protection and wave damage from the water.	14,700
Property Development	To fund casual administrative work required to support the Major Projects Team.	25,100
Repair & Maintenance Programme	Outstanding items of work approved in the 3 year maintenance plan that have not been completed due to Covid, planning, weather and significant resources issues. The sums above represent committed items of work across the operational portfolio where liabilities arise based on owner and occupier arrangements.	288,500
Town Twinning	The Town Twinning Civic exchange was not held in 2021/22 due to the pandemic. As 2022/23 is due to be the last year of Carlisle City Council it is likely that this year's exchange will go ahead in which case Carlisle will pay for all food, accommodation, events and transport for delegates	9,400
City Lighting	Although the capital element of the LED programme is complete, the surveys revealed more columns that required replacement than initially expected. Altitude are required to replace a further 30 columns in 22/23 (8 of which are still to be purchased) and the work has been committed as there is statutory duty to replace the columns once identified.	11,200
		<b>524,500</b>
<b>Exceptional Items</b>		
LGR Implementation Reserve	To provide continued funding for the LGR Programme Director who is employed by the City Council. Funds have been retained from the County wide Implementation Reserve which covers the period of employment until May 2023.	209,000
LGR Council Costs	As a provision for any one-off costs associated with LGR which cannot be recovered from the Implementation Reserve hosted by Cumbria County Council.	494,100
		<b>703,100</b>
<b>Total General Fund Carry Forward Requests</b>		<b>1,967,900</b>

2021/22 REVENUE RESERVE REQUESTS

Reserve/Provision	Purpose	Management of the Reserve	Approval to Release Funds	2021/22 In to Reserve £	Total £
<b>NEW</b> <b>Tullie House</b>	To provide funds for property works and future repair works at Tullie House.	Management of the Reserve rests with the Corporate Director of Finance and Resources.	Approval to release funds from the reserve only be given by an Officer Decision Notice by the Corporate Director of Finance and Resources.	800,000	800,000
<b>Leisure Reserve</b>	To provide funds for additional expenditure related to the leisure management contract.	Management of the Reserve rests with the Deputy Chief Executive.	Approval to release funds from the reserve only be given by an Officer Decision Notice by the Deputy Chief Executive.	400,000	400,000
<b>EXISTING</b> <b>Prosecutions Reserve</b>	For future anticipated Barrister & legal fees		Approval to release funds from the reserve only be given by an Officer Decision Notice by the Corporate Director of Governance & Regulatory Services in consultation with the Chief Executive, Portfolio Holder & Corporate Director of Finance & Resources.	15,500	15,500
<b>Carry Forward Reserve</b>	To hold carry forward budgets. Any expenditure in relation to a carry forward will if possible be funded from base budgets but can be called from this reserve if the section is likely to be in an overspend position at year end. (Dilapidations for Stanwix House)	Management of the Reserve rests with the Corporate Director of Finance and Resources.	Approval to release funds from the reserve only be given by the Corporate Director of Finance & Resources and/or The Chief Executive.	240,000	240,000
<b>Revenue Grants Reserve</b>	A reserve to hold revenue grant funds received by the Council which have not yet been utilised.	Management of the Reserve rests with the Corporate Director of Finance and Resources	Approval to release funds from the reserve only be given by the Corporate Director of Finance and Resources in consultation with the relevant Chief Officer.		963,624
Community Services	<b>One Public Estate:</b> One Public Estate - Sustainable Grant Funding Repayment			20,000	
Community Services	<b>Health and Wellbeing:</b> Grazing Land Management			42,700	
Community Services	<b>Partnerships:</b> Health & Wellbeing Sustainable Food Coordinator			25,300	
Community Services	<b>Partnerships:</b> NCLF Place Co-ordinator			46,200	
Governance & Regulatory Services	<b>Homelessness:</b> AFO Prison Leavers Grant (DLUHC)			40,000	
Governance & Regulatory Services	<b>Homelessness:</b> Grant for Domestic Abuse supported accommodation (DLUHC)			32,315	
Governance & Regulatory Services	<b>Land Charges:</b> Local Land Charges Migration Grant			65,400	
Governance & Regulatory Services	<b>Homelife:</b> FILT Gas Safe 2021/22			1,036	
Economic Development	<b>Development Control:</b> Bio-diversity net gain grant (DEFRA)			10,047	
Economic Development	<b>Investment &amp; Policy:</b> St Cuthbert's Garden Village (Capacity Fund)			250,000	
Economic Development	<b>Investment &amp; Policy:</b> St Cuthbert's Garden Village (Design Code Pathfinder)			120,000	
Economic Development	<b>Investment &amp; Policy:</b> St Cuthbert's Garden Village (Development Corporation Business Case)			310,626	
<b>TOTAL RESERVE REQUESTS</b>				<b>2,419,124</b>	<b>2,419,124</b>
<b>EXISTING PROVISION</b> Civil Penalties Provision	In relation to costs to be funded from Civil Penalties income as per the Housing and Planning Act 2016.			14,000	14,000
<b>NEW PROVISION</b> Revenues and Benefits	Funds received as reimbursement of overcharged magistrate court fees paid for council tax liability orders applied for between April 2014 and July 2018.			46,505	46,505
<b>TOTAL PROVISION REQUESTS</b>				<b>60,505</b>	<b>60,505</b>
<b>TOTAL REQUESTS FOR RESERVES &amp; PROVISIONS</b>				<b>2,479,629</b>	<b>2,479,629</b>