

## RESOURCES PORTFOLIO

## DEPARTMENT OF RESOURCES

## Business Unit: Financial Management

2007/08 Actual	2008/09 Original Estimate	2008/09 Revised Estimate	Cost Centre	2009/10 Original Estimate	2010/11 Projection	2011/12 Projection
£	£	£		£	£	£
			<b>Central Services:</b>			
			<b>Miscellaneous</b>			
-347,841	3,260	175,470	Miscellaneous Financial Items	134,750	123,980	136,360
-48,537	0	-2,020	Insurance Account	0	0	0
			<b>Corporate &amp; Democratic Core:</b>			
			<b>Corporate Management</b>			
241,980	298,740	294,130	Finance Corporate Management	299,290	311,970	323,380
			<b>Non Distributed Costs</b>			
1,206,000	10,000	69,030	Non Distributed Costs	66,810	8,000	0
57,403	55,570	57,050	Local Act Pensions	56,560	56,700	56,850
			<b>Other Operating Expenditure</b>			
725,000	1,059,000	725,000	Pensions Interest Cost/Return on Assets	725,000	725,000	725,000
-1,079,090	-1,052,670	-718,670	Transfers to/from(-) Pensions Reserve	-725,000	-725,000	-725,000
26,263	356,050	-429,020	Transfers to/from(-) Revenue Reserve	-433,580	44,420	220,570
781,178	729,950	170,970	<b>GF Net Expenditure</b>	123,830	545,070	737,160
			<b>Subjective Analysis</b>			
1,246,841	-44,880	71,190	Employees	22,980	-33,700	-33,560
21,550	10,000	10,000	Premises	10,000	8,000	0
574,729	562,390	570,860	Supplies & Services	578,870	589,690	600,790
-22,427	0	0	Transport	0	0	0
725,000	1,059,000	725,000	Pensions Interest Cost/Return on Assets	725,000	725,000	725,000
-1,079,090	-1,052,670	-718,670	Transfers to/from(-) Pensions Reserve	-725,000	-725,000	-725,000
26,263	356,050	-429,020	Transfers to/from(-) Reserves	-433,580	44,420	220,570
1,492,867	889,890	229,360	<b>Total Controllable Expenditure</b>	178,270	608,410	787,800
175,342	200,170	197,950	Employees	201,730	208,390	215,260
-36,904	-49,630	-54,070	Premises	15,790	-2,850	-2,910
106,556	201,230	145,480	Supplies & Services	162,120	169,190	174,800
0	0	1,990	Transport	0	0	0
-149,813	122,140	294,600	Support Services	217,650	225,810	238,560
-1,439	4,050	-3,220	Service Management	-720	-740	-760
93,742	477,960	582,730	<b>Total Additional Expenditure</b>	596,570	599,800	624,950
1,586,608	1,367,850	812,090	<b>Total Expenditure</b>	774,840	1,208,210	1,412,750
			<b>Less Income</b>			
147,810	260	260	Sales, Fees, Charges	260	260	260
8,663	4,540	4,590	Other Income	4,600	4,770	4,950
648,957	633,100	636,270	Internal Recharges	646,150	658,110	670,380
805,430	637,900	641,120	<b>Total Income</b>	651,010	663,140	675,590
781,178	729,950	170,970	<b>Net Expenditure</b>	123,830	545,070	737,160

**RESOURCES PORTFOLIO**  
**DEPARTMENT OF RESOURCES**  
**Business Unit: Financial Management**

**Major Variances between 2008/09 Original and Revised Estimates**

	£	
<b>Revised Estimate 2008/09</b>	<b>170,970</b>	
<b>Original Estimate 2008/09</b>	<b>729,950</b>	
	<b>Decrease in Net Expenditure</b>	<b>-558,980</b>
<b>Explained by:-</b>	<b>£'000</b>	<b>£'000</b>
<b>Miscellaneous Financial Items</b>		
Increase in Employee Costs		
Savings from July 2008 strike	-44	
Increase in vacancy provision from 1% to 1.5% removed from centre, now included in departments	100	
Increase in Supplies & Services		
3) Consultants fees for Financial Services Review (FSR) (funded from reserves)	6	
Consultants fees for Royal Baths	3	
Net decrease in Transfers to/from Reserves		
Use of 2007/08 underspends (as agreed by Cabinet)		
- To Counsels fees reserve to meet potential extra costs from Equal Pay Act claims and Local Determination of Standards Complaints against members	16	
- To HR BU reserve for upgrade/migration and training for computerised JEQ system	6	
- To HR BU reserve for the further extension of the Payroll/HR system project	80	
- To DR Bus Support BU reserve for the potential FSR accommodation costs	120	
- To Single Status reserve	100	
Contribution for Royal Hall to replenish BMA reserve	40	
Net movement in HIC contributions	-26	
Transfer of Single Status costs to departmental budgets	-976	
3) Contribution to Pensions reserve for early retirement costs (part of FSR met from savings)	57	
1) Use of DDS BMA Operational BU reserve to fund employee costs (not required)	20	
3) Use of DDS and DCS BS reserves for Agresso secondment	-8	
3) Use of various DCS BU reserves to fund graduate trainees	-23	
3) Use of DCS CTO reserve to fund underrecovery	-2	
2) Use of DR ITD BU reserve to fund staff advertising and resettlement costs	-7	
4) Use of DR HR BU reserve for JEQ systems migration costs	-2	
Use of Single Status reserve to fund consultants costs and HR honorarium	-30	
3) Use of DR Bus Support BU reserve to fund procurement officer and consultants fees	-10	
3) Use of departmental BU reserves to fund payroll/HR project not required (now funded from savings)	5	
3) Use of DR Financial Management BU reserve for FSR consultants fees and Agresso costs	-12	
3) Use of DCPI BU reserve to fund member training, O&S support/research and other small items	-17	
3) Use of DR Legal & Democratic BU reserve to fund upgrade to IKEN case mgte system	-3	
3) Use of DR Legal & Democratic BU reserve to fund temp posts (not required)	21	
3) Use of DR Legal & Democratic BU reserve to fund CSU staffing	9	
3) Use of DR Legal & Democratic BU reserve to fund CSU CRM, library, functionality and Parks Go Live support	-33	
Net contribution from Counsels fees reseve	-51	
Increase in Additional Expenditure		
Holding a/c balance (due to pre-estimating) - Staff agency	-2	
1) Holding a/c balances (due to pre-estimating) - Building Management & Caretaking	-4	
2) Holding a/c balances (due to pre-estimating) - Computer SLA & Print Unit	-53	
3) Holding a/c balances (due to pre-estimating) - Various support service and service management cost centres	167	-553
<b>Insurance Account</b>		
4) Insurance premiums/contingency/external recharge	-2	
4) Transfers to /from Insurance reserve	2	0
<b>Finance Corporate Management</b>		
Various - bank charges, audit fees, debt management fees and other	-4	
HRA contribution to GF (for Best Value review and capital charges)	-3	-7
<b>Non Distributed Costs</b>		
5) Current years early retirements	59	
5) Fund cost of early retirements from Pensions Funding reserve	-59	0
<b>Local Act Pensions</b>		
Increase in pensions for staff who retired prior 1974 to (West Yorkshire Pension Fund)	1	1
<b>Pensions</b>		
6) Pension interest costs/Return on assets	-334	
6) Transfers to/from Pensions reserve	334	0
		<b>-559</b>

PLEASE NOTE THAT THE CORRESPONDING NUMBERED ITEMS ARE LINKED

**RESOURCES PORTFOLIO**

**DEPARTMENT OF RESOURCES**

**Business Unit: Financial Management**

**Major Variances between 2008/09 Original and 2009/10 Original Estimates**

	<b>£</b>	
<b>Original Estimate 2009/10</b>	<b>123,830</b>	
<b>Original Estimate 2008/09</b>	<b>729,950</b>	
	<b>Decrease in Net Expenditure -606,120</b>	
<b>Explained by:-</b>	<b>£'000</b>	<b>£'000</b>
<b>Miscellaneous Financial Items</b>		
Increase in Employee Expenses		
Net savings from Financial Services Review (FSR)	-90	
Increase in vacancy provision from 1% to 1.5% removed from centre, now included in departments	100	
Decrease in Transfers to/from Reserves		
Net movement in HIC contributions	174	
Increased provision re Single Status	350	
Transfer of Single Status costs to departmental budgets	-1,214	
Reduced contribution to the Pensions Funding reserve for early retirement costs	-2	
1) Use of DDS BMA Operational BU reserve to fund employee costs (not required)	20	
2) Use of DCPI BU reserve to fund procurement officer post extension in 08/09	5	
2) Use of DR HR BU reserves to fund extension to the Payroll/HR project manager in 09/10	-45	
2) Use of departmental BU reserves and LPSA Reward grant to fund extension to the payroll/HR project manager in 08/09	35	
2) Use of DR Bus Support BU reserve to fund procurement officer post	-25	
2) Use of DR Legal & Democratic BU reserve to fund CSU posts	-25	
2) Use of DR Legal & Democratic BU reserve to fund CSU migrating services and telephone maintenance	-27	
2) Use of DR Legal & Democratic BU reserve to fund temporary posts (not required)	21	
Increase in Additional Expenditure		
Holding a/c balance (due to pre-estimating) - Staff agency	-5	
1) Holding a/c balances (due to pre-estimating) - Building management & Caretaking	65	
Holding a/c balances (due to pre-estimating) - Computer SLA & Print unit	-27	
2) Holding a/c balances (due to pre-estimating) - Various support service and service management cost centres	88	
	<u>          </u>	-602
<b>Insurance Account</b>		
3) Increase in Supplies & Services - Premiums and brokerage fees	15	
3) Increase in Internal recharge of insurances	-15	0
<b>Finance Corporate Management</b>		
Increase in internal income - HRA contribution to GF (for best value review and capital charge interest)	-4	
Other direct salaries	7	
Reduction in recharged bank charges (Cash saving)	-8	-5
<b>Non Distributed Costs</b>		
4) Current years early retirements	57	
4) Fund cost of early retirements from Pensions Funding reserve	-51	6
<b>Local Act Pensions</b>		
Increase in pensions for staff who retired prior 1974 (to West Yorkshire Pension Fund)	1	1
<b>Pensions</b>		
4) Pension interest costs / Return to assets	-334	
4) Increase in transfers from Pensions reserve	328	-6
	<u>          </u>	<u>          </u>
		<b>-606</b>

PLEASE NOTE THAT THE CORRESPONDING NUMBERED ITEMS ARE LINKED

**RESOURCES PORTFOLIO**

**DEPARTMENT OF RESOURCES  
RECHARGEABLE ACCOUNTS**

**Business Unit: Financial Management**

2008/09 Original Estimate Net	2008/09 Revised Estimate Net	Cost Centre	2009/10 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
		<b>Support Services</b>			
1,251,090	1,216,230	Accountancy	1,300,150	1,690	1,298,460
297,030	296,800	Internal Audit	307,680	0	307,680
-1,548,120	-1,513,030	<b>Recharges to Services</b>	0	1,606,140	-1,606,140
0	0	<b>Net Expenditure</b>	1,607,830	1,607,830	0
		<b>Subjective Analysis</b>			
950,410	922,370	Employees	991,520		
184,010	182,580	Supplies & Services	171,190		
3,970	3,970	Transport	3,970		
1,138,390	1,108,920	<b>Total Controllable Expenditure</b>	1,166,680		
4,770	4,840	Employees	4,990		
165,440	161,990	Supplies & Services	173,740		
223,590	221,450	Support Services	234,400		
12,870	12,870	Service Management	23,400		
4,620	4,620	Capital Charges	4,620		
411,290	405,770	<b>Total Additional Expenditure</b>	441,150		
1,549,680	1,514,690	<b>Total Expenditure</b>	1,607,830		
		<b>Less Income</b>			
1,560	1,660	Other Income	1,690		
1,548,120	1,513,030	Internal Recharges	1,606,140		
1,549,680	1,514,690	<b>Total Income</b>	1,607,830		
0	0	<b>Net Expenditure</b>	0		

**RESOURCES PORTFOLIO**  
**DEPARTMENT OF RESOURCES**  
**RECHARGEABLE ACCOUNTS**

**Business Unit: Financial Management**

**Major Variances between 2008/09 Original and Revised Estimates**

	£	
Revised Estimate 2008/09	1,513,030	
Original Estimate 2008/09	1,548,120	
<b>Decrease in Net Expenditure</b>	<b>-35,090</b>	
<b>Explained by:-</b>	<b>£'000</b>	<b>£'000</b>
<b><u>CONTROLLABLE EXPENDITURE</u></b>		
Increase in Employee Costs		
Cost of JEQ/savings/appeals/protection/EO grade increases	13	
Increase in vacancy provision rate from 1% to 1.5%	-5	
* Net effect of increments/staff changes/vacancy provision	-42	
* Increase in overtime and temp staff budgets to be met from salary savings	40	
* Recharge to DCS Business Support/HIC for staff time	-33	
Decrease in Supplies and Services - Audit Commission fees and bank charges (recharged to Corporate Management)	-2	-29
<b><u>ADDITIONAL EXPENDITURE</u></b>		
Net decrease in support service and service management recharges		-6
		<b>-35</b>
* -£8k savings to part fund Agresso costs (Transfers in MFI) * -£28k savings to part fund FSR early retirement costs (Transfers in MFI) -£14k Ongoing Financial Management element of FSR saving		

**RESOURCES PORTFOLIO**  
**DEPARTMENT OF RESOURCES**  
**RECHARGEABLE ACCOUNTS**

**Business Unit: Financial Management**

**Major Variances between 2008/09 Original and 2009/10 Original Estimates**

	£	
Original Estimate 2009/10	1,606,140	
Original Estimate 2008/09	1,548,120	
<b>Increase in Net Expenditure</b>	<b>58,020</b>	
<b>Explained by:-</b>	<b>£'000</b>	<b>£'000</b>
<b><u>CONTROLLABLE EXPENDITURE</u></b>		
Increase in Employee Costs		
Effect of annual pay award 2.5%/NI changes/super rate increase to 21.5%	26	
Cost of JEQ/savings/appeals/protection/EO grade increases	18	
Increase in vacancy provision rate from 1 to 1.5%	-5	
Other	-1	
Decrease in Supplies and Services - Audit Commission fees and bank charges (Cash saving) (recharged to Corporate Management)	-10	28
<b><u>ADDITIONAL EXPENDITURE</u></b>		
Increase in Supplies & Services - computer SLA	7	
Net increase in support service and service management recharges	23	30
		<b>58</b>

**RESOURCES PORTFOLIO**

**DEPARTMENT OF RESOURCES**

**Treasury Management Revenue Account (Other Operating Expenditure/GF Balance Movements)**

2007/08 Actual Restated	2008/09 Original Estimate Restated	2008/09 Revised Estimate		2009/10 Original Estimate	2010/11 Projection	2011/12 Projection
£	£	£		£	£	£
-901,773	-711,270	-879,120	<b>External Interest Transactions</b>	-258,950	-209,290	-1,001,500
6,014,157	5,066,990	5,223,720	<b>Depreciation</b>	5,427,420	5,493,100	5,560,380
-3,090,881	-2,348,050	-2,501,620	<b>Reversal Depreciation charged to GF</b>	-2,635,810	-2,635,810	-2,635,810
575,290	546,650	546,650	<b>GF Minimum Revenue Provision</b>	518,890	491,990	472,310
140,800	147,200	147,200	<b>MRP HIC Prudential Borrowing</b>	153,600	0	0
-160,000	-160,000	-160,000	HIC Surplus to meet Prudential Borrowing cost	-160,000	-23,240	-214,430
-2,598,960	-2,898,390	-2,868,490	<b>Capital Charges to HRA</b>	-2,944,050	-3,010,260	-2,950,200
-505,920	-76,350	-79,510	Transfers from Major Repairs Reserve	-79,510	-79,510	-79,510
-527,287	-433,220	-571,170	<b>Net Cost GF Treasury Management</b>	21,590	26,980	-848,760
-84,330	0	-5,550	Gain(-) or Loss on disposal of fixed assets	0	0	0
462,258	227,250	270,190	<b>Government Levy Pooled Housing Receipts</b>	238,890	238,890	238,890
			<b>Internal Recharges to GF Services</b>			
-3,090,881	-2,348,050	-2,501,620	Capital Charges to Services	-2,635,810	-2,635,810	-2,635,810
			<b>Movements on GF Balance</b>			
1,539,257	1,494,100	1,890,780	Capital Expenditure charged to Revenue a/c	782,400	744,050	411,000
300,734	324,450	438,090	Grants deferred transfer to CAA	432,150	432,150	432,150
-626,169	-566,960	-357,950	Revenue Expenditure from Capital under Statu	-112,000	-292,000	-112,000
45,176	0	0	Transfer Gain/Loss(-) on sale of fixed assets	0	0	0
-462,258	-227,250	-270,190	Transfers from Capital Receipts Reserve	-238,890	-238,890	-238,890
-956,956	-1,558,040	-1,928,520	Transfers to/from(-) Reserves	-1,041,990	-767,240	-432,340
-3,400,457	-3,087,720	-3,035,940	<b>GF Net Expenditure</b>	-2,553,660	-2,491,870	-3,185,760

## RESERVE REVIEW FORM

<b>RESERVE NAME:</b>	Tax Reserve	<b>LEDGEI</b> E23 9R38
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<b>RESERVE TYPE:</b>	Earmarked
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(eg Business Unit/DSO/Earmarked/AMRA)

<b>ESTIMATED BALANCE 31/3/09:</b>	<b>20,000</b>
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<b>PURPOSE OF RESERVE:</b>
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To hold approved money to meet known or predicted tax liabilities (VAT, Income Tax, National Insurance).

<b>HOW/WHEN RESERVE CAN BE USED:</b>
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The reserve can be used throughout the year to fund any tax related expenditure, that cannot be met from the General Fund.

<b>PROCEDURE FOR RESERVE'S MANAGEMENT &amp; CONTROL:</b>
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The reserve is reviewed at the year end by Accountancy.

<b>REVIEW PROCEDURE/TIMING:</b>
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Annually by relevant departmental officer at Final Accounts  
 Annually by Accountancy Manager at Final Accounts  
 Annually at Estimates time by Head of Financial Management (Revenue Reserves)  
 or Accountancy Manager ( AMRA )  
 Other information:( if any)

<b>ESTIMATED MOVEMENT IN EARMARKED RESERVE</b>	£
<b>Balance as at 01/04/08</b>	<b>20,000</b>
2008/2009	
No estimated change	0
<b>Estimated balance as at 31/03/09</b>	<b>20,000</b>
2009/2010	
No estimated change	0
<b>Estimated balance as at 31/03/10</b>	<b>20,000</b>

## RESERVE REVIEW FORM

**RESERVE NAME:** Pensions Funding Reserve LEDGEIE24 9R38

**RESERVE TYPE:** Earmarked  
(eg Business Unit/DSO/Earmarked/AMRA)

**ESTIMATED BALANCE 31/3/09:** 582,839

**PURPOSE OF RESERVE:**

To hold approved money to meet known or future pension liabilities. It represents only a small fraction of the deficit on the Council's share of the North Yorkshire Fund deficit (estimated at around £50m at 31/03/08 giving a funding ratio of 64%).

**HOW/WHEN RESERVE CAN BE USED:**

The reserve can be used throughout the year to fund any pension related expenditure, that cannot be met from the General Fund. It could also be used to make payments to the Pension Fund to reduce the accumulated deficit on the Councils share.  
Where early retirements are agreed that are to be funded through efficiency savings over a number of years, the Pensions Funding Reserve is used to make the up-front payment to NYCC. Reimbursements to the reserve are then met from revenue savings over a period of up to five years.

**PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:**

The reserve is reviewed at the year end by the Director of Resources or Head of Financial Management.

**REVIEW PROCEDURE/TIMING:**

Annually by relevant departmental officer at Estimates and Final Accounts  
Annually by Accountancy Manager at Final Accounts  
Annually at Estimates time by Head of Financial Management (Revenue Reserves)  
or Accountancy Manager ( AMRA )  
Other information:( if any)

**ESTIMATED MOVEMENT IN EARMARKED RESERVE**

	£
<b>Balance as at 01/04/08</b>	<b>502,622</b>
2008/2009	
Early retirement costs	-54,361
Contributions from Depts to replenish Reserve	135,040
Provision of FRS17 data from NYCC	-720
Contribution by employer for error in employers rate	258
<b>Estimated balance as at 31/03/09</b>	<b>582,839</b>
2009/2010	
Early retirement costs	-56,813
Contributions from Depts to replenish Reserve	15,562
Provision of FRS17 data from NYCC	-740
Contribution by employer for error in employers rate	258
<b>Estimated balance as at 31/03/10</b>	<b>541,106</b>
2010/2011	
Contributions from Depts to replenish Reserve	1,661
Provision of FRS17 data from NYCC	-760
Contribution by employer for error in employers rate	258
<b>Estimated balance as at 31/03/11</b>	<b>542,265</b>
2011/2012	
Contributions from Depts to replenish Reserve	1,661
Provision of FRS17 data from NYCC	-780
Contribution by employer for error in employers rate	258
<b>Estimated balance as at 31/03/12</b>	<b>543,405</b>



## RESERVE REVIEW FORM

**RESERVE NAME:** Insurance Reserve **LEDGEF E28 9R38**

**RESERVE TYPE:** Earmarked

(eg Business Unit/DSO/Earmarked/AMRA)

**ESTIMATED BALANCE 31/3/09:** **£627,441**

**PURPOSE OF RESERVE:**

To meet the cost of Public Liability Insurance claims incurred but not yet reported within the £50,000 policy deductible; to meet the cost of small property claims (less than £5,000) in relation to the Council Housing stock; to provide a contribution towards the cost of funding insurance-related risk management initiatives; to provide a cushion against variances between budgeted and actual insurance premiums following renewal, which takes place mid-year

**HOW/WHEN RESERVE CAN BE USED:**

Insurance premiums; self-funded settlements and risk management initiatives are charged to GF Revenue in-year, with year-end adjustments to draw down from the Reserve or contribute to it (as appropriate)

**PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:**

Self-funded settlements are drawn down from the Reserve by the Head of Financial Management at the year-end; an adjustment is made between the Insurance Provision and the Insurance Reserve for any changes required re claims reported but not yet settled (the value of the Insurance Provision is based on the professional judgement of the Authority's claims handlers on the likely value of settlements); agreed contributions towards risk management initiatives are drawn down from the Reserve by the relevant Service Accountant; contributions are made to/from the Reserve by the Head of Financial Management to represent the difference between actual insurance premiums paid and the amounts charged to services based on the Original Estimate for the year

**REVIEW PROCEDURE/TIMING:**

Annually by relevant departmental officer at Final Accounts

Annually by Accountancy Manager at Final Accounts

Annually at Estimates time by Head of Financial Management (Revenue Reserves)

or Accountancy Manager ( AMRA )

Other information:( if any)

<b>ESTIMATED MOVEMENT IN EARMARKED RESERVE</b>	£
<b>Balance as at 01/04/08</b>	<b>625,421</b>
2008/2009	
Drainage works (Parks)	2,020
Recharge to users	150,000
Self funded settlements	-150,000
<b>Estimated balance as at 31/03/09</b>	<b>627,441</b>
2009/2010	
Recharge to users	150,000
Self funded settlements	-150,000
<b>Estimated balance as at 31/03/10</b>	<b>627,441</b>

## RESERVE REVIEW FORM

<b>RESERVE NAME:</b>	LABGI	<b>LEDGEF E40 9R38</b>
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<b>RESERVE TYPE:</b>	Earmarked
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(eg Business Unit/DSO/Earmarked/AMRA)

<b>ESTIMATED BALANCE 31/3/09:</b>	<b>423,873</b>
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**PURPOSE OF RESERVE:**  
 The reserve contains funds received from central government as part of the Local Authority Business Growth Incentive Scheme. Payments are received in February and for the most part spent in the following year.

**HOW/WHEN RESERVE CAN BE USED:**  
 A total of £212,000 was allocated as part of the 2007/2008 budget process in support of the General Fund base budget. This will be drawn down at year end. Proposals to spend the unallocated element of the reserve will be subject to member approval during the year.

**PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:**  
 The reserve is reviewed by the Head of Financial Management and the Accountancy Manager during the estimate process and at the year end.

**REVIEW PROCEDURE/TIMING:**  
 Annually by relevant departmental officer at Final Accounts  
 Annually by Accountancy Manager at Final Accounts  
 Annually at Estimates time by Head of Financial Management (Revenue Reserves)  
 or Accountancy Manager ( AMRA )  
 Other information:( if any)

<b>ESTIMATED MOVEMENT IN EARMARKED RESERVE</b>	£
<b>Balance as at 01/04/08</b>	<b>635,873</b>
2008/2009	
CSU	-12,000
General Revenue budget support	-200,000
	<b>423,873</b>
<b>Estimated balance as at 31/03/09</b>	
2009/2010	
LABGI Grant re 2007/008 (estimated)	123,930
CSU	-12,000
General Revenue budget support	-200,000
	<b>335,803</b>
<b>Estimated balance as at 31/03/10</b>	
2010/2011	
LABGI Grant re 2007/008 (estimated)	50,000
CSU	-12,000
General Revenue budget support	-200,000
	<b>173,803</b>
<b>Estimated balance as at 31/03/11</b>	
2011/2012	
LABGI Grant re 2007/008 (estimated)	50,000
CSU	-12,000
General Revenue budget support	-200,000
	<b>11,803</b>
<b>Estimated balance as at 31/03/12</b>	<b>11,803</b>

# RESERVE REVIEW FORM

**RESERVE NAME:** Commuted Sums Reserve      **LEDGER CODE:** E91 9R36

**RESERVE TYPE:** Treasury Management  
(eg Business Unit/Earmarked/TMGT)

**BALANCE 31/3/09**                                      **£607,397.00**

**PURPOSE OF RESERVE:**  
To hold sums transferred from revenue which are equivalent to the sums used in the year from unapplied capital grants. Departments are given extra budget for maintenance each year and these amounts are not required to support the budget.

**HOW/WHEN RESERVE CAN BE USED:**  
These sums needs to be retained in a reserve to generate interest receipts to fund the extra maintenance costs in perpetuity. There should be no need to drawdown from this reserve.

**PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:**  
As part of the budget process the relevant Accountant is responsible for calculating the maintenance sum used each year from commuted sums on the balance sheet. Accountancy Technical transfer an equivalent amount from Unapplied Capital Grants to this Commuted Sums Reserve as part of closure of the accounts.

**REVIEW PROCEDURE/TIMING:**  
Annually by Accountancy Manager at Final Accounts  
Annually at Estimates time by Head of Financial Management (Revenue Reserves) or Accountancy Manager ( TMGT )  
Other information(if any): none

<b>ESTIMATED MOVEMENT IN EARMARKED RESERVE</b>	£
<b>Balance as at 01/04/08</b>	<b>519,012</b>
2008/2009	
Transfer from Unapplied grants	88,385
<b>Estimated balance as at 31/03/09</b>	<b>607,397</b>
2009/2010	
Transfer from Unapplied grants	71,934
<b>Estimated balance as at 31/03/10</b>	<b>679,331</b>
2010/2011	
Transfer from Unapplied grants	71,934
<b>Estimated balance as at 31/03/11</b>	<b>751,265</b>
2011/2012	
Transfer from Unapplied grants	71,934
<b>Estimated balance as at 31/03/12</b>	<b>823,199</b>

# RESERVE REVIEW FORM

**RESERVE NAME:** Debt Redemption Reserve      **LEDGER CODE:** E39 9R36

**RESERVE TYPE:** Treasury Management  
(eg Business Unit/Earmarked/TMGT)

**BALANCE 31/3/09:** £46,208.97

**PURPOSE OF RESERVE:**

To hold unexpected interest receipts from legal cases or premature repayment of loans to contribute towards future costs of premature redemption of debt.

**HOW/WHEN RESERVE CAN BE USED:**

If premature repayment of external loans is under consideration this reserve can be used to help finance any premium costs.

**PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:**

Accountancy Technical are responsible for transfers in and out of the reserve as part of the Treasury Management final accounts process.

**REVIEW PROCEDURE/TIMING:**

Annually by Accountancy Manager at Final Accounts  
Annually at Estimates time by Head of Financial Management (Revenue Reserves)  
or Accountancy Manager ( TMGT )  
Other information(if any): none

**ESTIMATED MOVEMENT IN EARMARKED RESERVE**

	£
<b>Balance as at 01/04/08</b>	<b>46,209</b>
2008/2009	
Transfer to GF	0
<b>Estimated balance as at 31/03/09</b>	<b>46,209</b>
2009/2010	
Transfer to GF	0
<b>Estimated balance as at 31/03/10</b>	<b>46,209</b>
2010/2011	
Transfer to GF	0
<b>Estimated balance as at 31/03/11</b>	<b>46,209</b>
2011/2012	
Transfer to GF	0
<b>Estimated balance as at 31/03/12</b>	<b>46,209</b>

## RESERVE REVIEW FORM

**RESERVE NAME:** Hydro Replacement Reserve      **LEDGER CODE:** E33 9R36

**RESERVE TYPE:** Treasury Management  
(eg Business Unit/Earmarked/TMGT)

**BALANCE 31/3/09:**                      **£1,202,343.86**

**PURPOSE OF RESERVE:**

To hold depreciation contributions charged to revenue for the Hydro Swimming Pool, under the terms of the Lottery funding agreement, to create a replacement fund for the Pool.

**HOW/WHEN RESERVE CAN BE USED:**

When the Council approves capital spending on a replacement Pool for the Hydro.

**PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:**

Accountancy Technical calculate the depreciation charge each year required to be transferred to the Reserve. They include this in the Treasury Management budget and action the transfer to the reserve in the final accounts.

**REVIEW PROCEDURE/TIMING:**

Annually by Accountancy Manager at Final Accounts  
Annually at Estimates time by Head of Financial Management (Revenue Reserves)  
or Accountancy Manager ( TMGT )  
Other information(if any): none

**ESTIMATED MOVEMENT IN EARMARKED RESERVE**

	£
<b>Balance as at 01/04/08</b>	<b>1,053,844</b>
2008/2009	
Transfer from GF in Treasury Management budget	148,500
<b>Estimated balance as at 31/03/09</b>	<b>1,202,344</b>
2009/2010	
Transfer from GF in Treasury Management budget	158,500
<b>Estimated balance as at 31/03/10</b>	<b>1,360,844</b>
2010/2011	
Transfer from GF in Treasury Management budget	168,500
<b>Estimated balance as at 31/03/11</b>	<b>1,529,344</b>
2011/2012	
Transfer from GF in Treasury Management budget	170,350
<b>Estimated balance as at 31/03/12</b>	<b>1,699,694</b>