

## ROTHERHAM BOROUGH COUNCIL – REPORT TO MEMBERS

1.	<b>Meeting:</b>	<b>Self Regulation Select Commission</b>
2.	<b>Date:</b>	<b>27<sup>th</sup> June 2013</b>
3.	<b>Title:</b>	<b>Revenue Account Outturn 2012/13</b>
4.	<b>Directorate:</b>	<b>Resources</b>

### 5. Summary

- In 2012/13 the Council **budgeted** to spend **£213.290m** on its **General Fund Revenue Account**. **Actual spending for the year was £212.402m**, a **saving** against budget of **£0.888m (or -0.42%)**. Of this, £0.705m is accounted for by surpluses on trading accounts, leaving a **net underspend of £0.183m**.

Requests to carry-forward £159k of unspent 2012/13 budgets for specific projects/purposes are also included in this report. **If approved the remaining balance available to support the budget is £24k.**

- In addition, the **Delegated Schools' Budget was £183.574m**. Actual spend against this was **£182.958m**, an **underspend of £0.616m** for the year. This has been added to Schools' Reserves which at 31<sup>st</sup> March 2013 stood at £8.227m.
- The Housing Revenue Account (HRA) in 2012/13 was **budgeted** to make a contribution to the HRA General Reserve of **£1.838m**. Actual contribution to this Reserve was **£6.801m** - a £4.963m additional contribution.
- This is a very positive outturn, especially given the challenges faced in-year which necessitated the implementation of a moratorium on all but essential spend from October. It is the result of the hard work of both elected Members and staff in managing reducing levels of funding at a time of increasing service need, and also the generally good and responsible financial management on the part of budget holders.
- Reflecting the above out-turn position, and assuming the recommendations in this report are approved, the Council's Revenue Reserves as at 31 March 2013 were: **General Fund Reserves** available and uncommitted to support the Budget **£9.316m** and Earmarked Reserves £51.345m of which £41.663m is ringfenced for HRA, Schools and to meet future PFI contractual obligations. Reserves at the end of 2012/13 are in line with planned levels.

### 6. Recommendations

That Self Regulation Select Commission is asked to note the following recommendations to Cabinet:-

**That Cabinet :-**

- 1. Note the Council's General Fund, Schools' and the Housing Revenue Account (HRA) Revenue Outturn Position Statements for 2012/13.**
- 2. Note the level of the Council's Revenue Reserves as at 31 March 2013.**
- 3. Approve the carrying forward of underspends on Trading Services (£704,895) and requests for carrying forward of specific items (£158,709) in accordance with the Council's approved policy; and**

## 7. Proposals and Details

### 7.1 Revenue Outturn 2012/13

Rotherham's Net Revenue Budget (excluding Delegated Schools' Budget £183.574m) for the 2012/13 financial year was £213.290m. Actual spending was £212.402m, resulting in an underspend of £0.888m (or 0.42%). In addition to this, the Delegated Schools' Budget was underspent by £0.616m.

The Revenue Outturn position is analysed by Directorate at **Appendix 1** with the principal reasons for the variations set out in **Appendix 2**. More detailed Directorate Outturn reports have been presented to individual Cabinet Members for their portfolio areas of responsibility.

**In spite of significant pressures and commitments, the Council has managed to achieve, through taking a proactive series of management actions and careful financial management, a positive financial out-turn. Excluding the position on schools, there is a net underspend of £0.888m (0.42%) on the Council's Net Revenue Budget. This reflects the Council's continued prudent and sustainable approach to financial management.**

During 2012/13 the Council has continued the process of reconfiguring and rationalising its services in order to meet the financial challenges it is facing. As part of the process the Council offered the option of a voluntary severance scheme during the financial year. By the 31<sup>st</sup> March 2013, 328 employees had left or had been given approval to leave the Council under the terms of its Voluntary Severance arrangements (that is Voluntary Early Retirement, Voluntary Redundancy, Phased Retirement and Redeployment).

### 7.2 Schools' Budgets

Schools' budgets totalled £183.574m last year. Spending against these budgets came to £182.958m, an underspend of £0.616m (0.34%) which was transferred into Schools' Balances. Schools' Balances (including declared savings of £0.252m) stood at £8.227m as at 31<sup>st</sup> March 2013. The Department for Education (DfE) makes it clear, that schools are autonomous and self-managing and as such, within set guidelines the use of balances is under their control.

### 7.3 Housing Revenue Account (HRA)

The outturn position for the HRA showed a surplus for the year of £6.801m, which increased the HRA General Reserve to £15.129m as at 31<sup>st</sup> March 2013. The Service was budgeted to increase reserves in 2012/13 by £1.838m. This expected level of contribution was exceeded by £4.963m. The principal reasons for the above budget increase in the General Reserve are summarised in **Appendix 2**.

The HRA's 30 year Business Plan (under the Government's Self Financing Regime) has been updated to reflect the Outturn position and contribute towards providing additional future investment in the Council's housing stock.

HRA balances (including Major Repairs and Furnished Homes) stood at £19.845m at 31<sup>st</sup> March 2013.

## 7.4 Carry Forward of Balances into 2013/14

The following treatment of year end balances is proposed:

- **Trading services**  
The Council's existing practice of carrying forward 100% of surpluses and deficits will continue and these will be taken into account in future year's business plans.
- **One-off or specific project budgets**  
In cases where there are exceptional items of expenditure e.g. earmarked funding for special projects or developments, an application and supporting case has to be made to SLT to recommend to Cabinet the carry forward of 100% of any unspent balance at the end of the financial year if the project remains to be completed.

The outturn position for 2012/13 now reported reflects the position before the approval of the carry forward of trading services and specific balances. **Appendix 3** shows the position under each of these categories and the supporting case for their application to carry forward specific project budgets.

SLT has considered the requests for carry forward and recommends to Cabinet that all requests are approved. These total £0.864m composed of: £0.705m in respect of traded services and £0.159m relating to one-off or exceptional items.

## 7.5 Reserves

### Reserves to Support the General Fund Revenue Budget:

General Fund Reserves are held in order to protect the Council against unforeseen costs and contingencies and to mitigate financial risks. In order to ensure that a prudent level of balances is held the value of balances is risk assessed annually as part of the budget setting process. Reflecting the outturn position and after assuming that the carry forward requests are approved, **£9.316m of the General Fund Reserve is available to support future years' budgets**. This figure is equivalent to about 4% of the Council's Net Revenue Budget which is in line with the Council's Financial Plan and is deemed to be at a prudent level. The increase from the estimated figure reported within the 2013/14 Budget Setting report is due to the Council delivering an Outturn within the Cash Limited Budget for 2012/13.

### Earmarked Reserves

At the end of the 2012/13 financial year the Council's earmarked reserves stood at **£51.345m** comprising:

- Schools' Balances of £8.227m;
- HRA Reserves of £19.845m;
- PFI Reserve (£13.591m) to meet future contractual obligations over the life of the Schools and Leisure schemes;
- Commutation Adjustment Reserve (£8.394m) to meet future debt repayment costs;
- Culture and Leisure Insurance Reserve (£0.355m) and;
- Other Earmarked Reserves (£0.933m).

Cabinet is asked to note the level of the Council's Revenue Reserves as at 31 March 2013.

## 8. Finance

In total, the Council **budgeted to spend £396.864m on its General Fund Revenue Account in 2012/13**, (excluding Schools' Budgets the total was £213.290m). **The actual spend was £395.360m**; an underspend of £1.504m or 0.38% less than budget. This is made up of the following:

	£m	%
General Fund (excl. Schools Delegated Budgets)	0.888	0.42
Schools Delegated Budgets	0.616	0.34
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	1.504	0.38
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The summarised effect of this outturn position on the Council's Reserves has been set out above in the Reserves section of this report.

**Cabinet is asked to support the following proposed treatment of the non-schools unspent 2012/13 General Fund balance:**

General Fund (Non-Schools) Outturn Balance	
- transferred to General Fund Reserves	£0.888m

**Less:**

Carry forward of Traded Services	£0.705m
Carry forward requests for specific projects/purposes	<u>£0.159m</u>

<b><u>Balance available to support budget</u></b>	<b><u>£0.024m</u></b>
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## 9. Risks and Uncertainties

Decisions about the level of resources (including reserves) that are deployed to deliver the Council's priorities involve risk and uncertainty. However, the impact of unforeseen circumstances and adverse variances against budget can be minimised by continuing improvements in financial management, including the more effective management of financial risks.

## 10. Policy and Performance Agenda Implications

Approval with regard to the carry forward requests for Traded Services and for specific projects/purposes should be given as soon as possible so as to give certainty to the final level of approved budget for the current (2013/14) financial year.

## 11. Background Papers and Consultation

### Cabinet Reports:

- Proposed Revenue Budget and Council Tax for 2012/13, 22nd February, 2012
- Revenue and Capital Budget Monitoring reports to SLT and Cabinet.

### Other Documents

- Statement of Accounts 2011/12 and draft Statement of Accounts 2012/13

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**APPENDIX 1 – 2012/13 Outturn Summary by Directorate**

<b><u>Directorate</u></b>	<b><u>Budget</u></b>	<b><u>Outturn</u></b>	<b><u>Surplus (-)/ Deficit (+)</u></b>	<b><u>Trading</u></b>	<b><u>Non- Trading</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
<b>C&amp;YPS</b>	35,176,211	35,600,634	+424,423	-468,616	+893,039
<b>EDS</b>	35,877,844	36,062,876	+185,032		+185,032
<b>Adult Social Services</b>	72,024,293	71,498,149	-526,144		-526,144
<b>Neighbourhoods</b>	<u>2,457,786</u>	<u>2,120,031</u>	<u>-337,755</u>	<u>-62,074</u>	<u>-275,681</u>
<b>NAS</b>	74,482,079	73,618,180	-863,899	-62,074	-801,825
<b>Resources (Including Land Bank)</b>	21,571,350	21,642,297	+70,947	-174,205	+245,152
<b>Central and Other Services</b>	46,182,516	45,477,898	-704,618		-704,618
<b>TOTAL (Excl Schools)</b>	<b>213,290,000</b>	<b>212,401,885</b>	<b>-888,115</b>	<b>-704,895</b>	<b>-183,220</b>
<b>Schools' Budgets</b>	<b>183,573,755</b>	<b>182,957,392</b>	<b>-616,363</b>		<b>-616,363</b>
<b>TOTAL</b>	<b>396,863,755</b>	<b>395,359,277</b>	<b>-1,504,478</b>	<b>-704,895</b>	<b>-799,583</b>

## **APPENDIX 2 - EXPLANATION OF MAJOR BUDGET VARIATIONS IN 2012/13**

### **Children & Young People's Services**

The Children and Young People's service (excluding schools) spent **+£424k above budget** in 2012/13. After allowing for the carry forward of the trading surplus on the Schools Catering Service (-£422k) & the Schools Music Service (-£46k), the **overspend compared with budget was £893k**. The key reasons for the variations to budget are:

**Special Education Provision was +£74k overspent.** This was due to an overspend of +£147k as a result of more Complex Needs placements (17 at the end of 2012/13 compared with 13 at the end of 2011/12, an increase of 4) which is partially offset by additional income generation in Education Psychology of (-£25k) & staff savings (-£48k).

**Delegated services were underspent by -£428k.** This includes the School Catering trading surplus (-£422k) and the School Music Service trading surplus (-£46k), which will be carried forward into 2013/14. There was also an overspend at Rockingham Professional Development Centre (+£40k) due to under recovery of income.

**Children Looked After services were +£1,566m overspent. The number of Looked After Children has increased by 9 to 392 over the last 12 months.** The overspend is mainly due to out of authority residential placements (+£1.607m) and independent fostering placements (+£259k). These overspends are partially offset by underspends on in-house Residential care services (-£228k) & transport for Looked after Children (-£72k).

**Other CYPS Services underspent by -£788k** to help mitigate the overall service pressure. These underspends are mainly due to staffing savings (-£160k), reduced leaving care costs (-£87k) and the flexible allocation of grant underspends (-£541k).

### **Impact of Management Actions**

Considerable, concerted proactive management actions to contain, and where possible, reduce the financial pressures faced by the Directorate have continued throughout 2012/13. In total these actions have helped the service avoid £2.49m of costs that would otherwise have been incurred including; a reduction in placement costs (£460k) through renegotiating contracts with external providers, a reduction in the use of agency staff (£1.309m) due to successful recruitment of social workers, continued operation of the multi-agency support panel where management actions and decision making has avoided costs of £703k and reduced overtime costs (£18k) in 2012/13.

### **Environment and Development Services**

The overall service out-turn position was **+£0.185m above budget**. The main variations against budget were:

**The Directorate's Business Unit underspent by -£57k** due to effective management of vacancies, the moratorium on non-essential spend and a controlled Training programme.



**Regeneration, Planning and Cultural Services underpent by -£78k.** There are some key pressures within the service area. Markets have reported a pressure +£47k due to fewer traders renting stalls and the need to undertake more repairs. Development Control have under recovered against an income budget reporting a pressure of +£103k. Economic Strategy have reported pressure of +£94k, in the main due to the suspension of the European Social Fund, which funded staff time and can now no longer be recovered causing an income shortfall. Other pressures across the service amount to +£64k.

These pressures are being mitigated by some savings which are mainly due to the council wide moratorium on spend. Culture and Heritage Services was -£68k underspent mainly due to staff vacancies. Library services have underspent by -£210k and further savings across Regeneration, Planning and Cultural Services amount to a -£108k underspend.

**Network Management was + £662k overspent.** The main pressure being the winter maintenance budget (which provides for a below average winter) was overspent by +£536k, mainly due to a prolonged periods of severe weather throughout the winter months. Parking Services under-recovered its income budget by +£142k but has made savings of -£15k to help mitigate this. Other Network Management pressures totalling +£58k, are being mitigated by savings of -£59k from Streetworks and Enforcements additional income recovery. This additional income is unlikely to be recurrent.

**Waste Management is -£74k underspent** due to some savings from renegotiation of contracts and from changes to collection arrangements for Green Waste over the winter period. These continue to more than offset some income pressures on waste collection, but may be subject to change, as contractual arrangements remain under review.

**Leisure and Community Services is -£103k underspent** due to savings from the imposed moratorium, a freeze on sports revenue grants and third party funding, not recruiting to vacant posts and increased in income at country parks.

**The Corporate Transport Unit and associated services are -£132k underspent** mainly due to reduced costs of bus passes from SYPT, a reduction of Post 16 charges from colleges, some additional income from driver training courses, and the impact of the imposed moratorium.

**Transportation Services are overspent by +£39k** due to additional revenue material costs associated with a Local Transport Plan (LTP) scheme.

**Other Directorate wide savings amounted to -£72k.**

## **Neighbourhoods and Adult Services**

### **Adult Services**

The Adult Services outturn **delivered an underspend of -£0.526m against budget.** The key variations within each service area can be summarised as follows:

The key variations within each service area can be summarised as follows:

**Adults General budgets were underspent by -£27k** mainly due to the moratorium on supplies and services and managed savings on training budgets.

**Older People's Services were -£761k underspent.** Additional Winter Pressures funding received in last quarter (-£378k). Vacancies due to service reviews (-£687k). Impact of the moratorium on non essential spend within Day Care and assistive Technology (-£211k). Slippage on developing services for Dementia clients (-£220k) and carers breaks (-£192k). An underspend on independent residential and nursing care (-£221k) due to 32 less clients receiving service than budgeted together with a reduction in the average cost per client due to more self funders. These underspends were reduced by pressures on Direct Payments (+£998k) due to additional demand (104 additional clients received direct payments) and budget pressure in house residential care income (+£115k) plus an overall overspend on domiciliary care due to increase in demand during final quarter (+£35k).

**Learning Disability services were overspent by +£753k.** Due to an overspend on independent sector residential care budgets as a result of an increase in the number of clients including the average cost of care packages plus loss of income from health (+£676k). Recurrent pressures on Day Care transport including under-recovery of income from charges and new high cost placements, pending final outcome of review (+£201k). Increase in demand for Direct Payments over and above budget (+£95k). Supported living schemes underspent due to additional CHC income and the decommissioning of one scheme (-£224k). Minor overspend on supplies and services budgets (+£5k).

**Mental Health Services were -£58k underspent.** Pressures on Direct Payments (+£101k) were offset by savings on Community Support Services (-£155k) as clients moved to a direct payment. **Minor underspends** on supplies and services (-£4k).

**Physical and Sensory Disabilities were -£271k underspent.** Slippage in developing specialist alternatives to residential care provision (-£584k) used to mitigate pressures within direct payments. An underspend on the equipment and minor adaptations budgets, additional winter pressures funding, vacancies and savings on supplies and services (-£183k). These underspends have been reduced by an increase in demand for Direct Payments (+38 clients) resulting in an overspend (+£496k).

**Adults Safeguarding were underspent by -£20k** mainly due to slippage on filling vacant posts plus additional fee income from court of protection.

**Supporting People were underspent by -£142k** due to additional savings relating to a reduction in actual activity on a number of subsidy contracts.

### **Neighbourhoods**

The net outturn for Neighbourhood services shows an **underspend of -£0.338m before the carryforward of traded services balances and -£0.276m after taking traded service balances into account.** The key variations can be summarised as follows:

**Environmental Health underspent by -£34k** as a result of vacant posts, the impact of the Council wide moratorium on non-essential expenditure, and some one-off grant funding that was used to partially fund expenditure within the Community Protection Team.

**Public Health services** (Food Safety, Health and Safety, Animal Health, Trading Standards, Licensing and Bereavement Services) **underspent by -£77k** mainly due to slippage in implementing the restructure within this service.

**Housing and Communities underspent by -£53k.** This included an underspend as a result of Members Allocations not being fully spent in the year within Community Leadership Fund. A request for Cabinet to support carry-forward of £21,248 was submitted on 25<sup>th</sup> February to Cabinet Member for Community Development, Equality and Young Persons Issues (Ref minute number 41). Further savings were made due to tight vacancy management and tight controls on supplies and services within Area Assemblies.

**Housing Strategy and Investment services underspent by -£41k** mainly due to lower utility costs within the Lighting of Staircases budget.

**Housing Options underspent by -£80k.** Within this the Dispersed Units Trading Account generated a surplus of £62k and this report includes a proposal to carry forward the trading surplus. Additional income was also generated from fees within the Adaptations Service.

**Central Neighbourhood services underspent by -£53k** due to savings made on supplies and services budgets.

### **Resources**

The overall service outturn position **was +£71k before the carryforward of traded services surpluses and +£0.245m above budget when these are taken into account.** The main variations against budget were:

**Commissioning, Policy & Performance, HR and Legal Services budgets were underspent by -£112k.** This includes delivery of the £500k budgeted Shared Services target for 2012/13, principally from the HR & payroll shared service with Doncaster MBC.

Of the -£112k underspend, £88k is being requested for carry-forward, £79k in respect of the Rotherham Partnership and £9k in respect of underspends on the International Events and Town Twinning budgets. (See Appendix 3).

**Financial Services was underspent against budget (-£194k).** This includes a net surplus (-£174k) on schools traded services which will be carried forward into 2013/14. (See Appendix 3). The balance (-£20k) is due to savings through the moratorium on non-essential spend.

**Revenues and Benefits Service was overspent by £37k** due to awards for discretionary rate relief being greater than the level budgeted.

**Asset Management was underspent by £325k.** This includes an overspend on the Council's Land & Property Bank (+£444k) due to the need to keep secure properties which have been vacated until they are sold or demolished. This overspend was partially mitigated through underspends elsewhere in Asset Management (-£119k). This includes an underspend on the Emergency Planning Joint Service with Sheffield City Council (-£50k) which is being requested as a carry-forward to pay for crucial work on reservoir risk assessments and temporary mortuary / excess death provision, which could not be completed within a reasonable timescale without the

retention of this funding (See Appendix 3) and through additional income generation (-£69k).

**Internal Audit and Governance was slightly overspent (£15k)** due to the service not achieving its staffing vacancy factor.

### **Central and Other Services**

Overall these services **contributed a net saving to the 2012/13 Outturn of £0.704m**. Key pressures and savings within this were:

- Partial delivery of the budgeted staff savings target (+£1.209m)
- Slippage on the delivery of the budgeted 2012/13 Commissioning Savings Target (+£932k).
- Slippage in delivering the budgeted 2012/13 Customer Service savings target (£87k).
- Provision made for legal claims in respect of property searches (+£273k)
- Write off of uncollectable Sundry Account debts (+£70k)

The above pressures were mitigated through: additional one-off Housing Benefit income (-£495k), the Council's Contingency budget (-£251); and delivery of Accounting Opportunities (-£2.529m).

The Council's Outturn position also reflects inclusion of a provision for the Municipal Mutual Insurance (MMI) liability at the upper end (28%) of the Administrators estimate of the Council's liability. This has been funded via the Council's Insurance fund, additional one-off Housing Benefit income (£460k) and partial use of a pensions overpayment refund (£51k).

### **Housing Revenue Account (HRA)**

The Housing Revenue Account **budgeted** to make a contribution to reserves of **£1.838m**. Actual contribution to reserves was **£6.801m; £4.963m above budget**.

The principal reasons for the £4.963m additional contribution to the HRA General Reserve were:

- Underspend on expenditure on minor voids (-£796k)
- Slippage on planned works and capitalisation of expenditure on garage sites (-£763k)
- Under utilisation of bad weather contingency and contractual risks budgets (-£220k)
- Review of Service Level Agreements, including procurement and support costs (-£1.197m)
- Review of staffing structures, including vacancies, and moratorium on non essential spend (-£883k)
- Savings on final Housing Subsidy payment after final audit (-£157k)
- Additional income from charges for services and facilities (-£760k)
- Additional rent income (-£187k).

## **APPENDIX 3 - CARRY FORWARD OF 2012/13 REVENUE BUDGET UNDERSPENDS**

### **Carry Forward of Traded Balances (£704,895)**

In accordance with the 9<sup>th</sup> April 2008 Cabinet decision to carry forward 100% of traded services surplus and deficits and be included in future years' business plans, the following trading service balances will be carried forward in to 2013/14 financial year.

#### **C&YPS**

- £422,408 Schools Catering Service (Trading surplus). The service has prepared a report for Cabinet to consider the proposed use of this trading surplus.
- £46,208 Schools Music Service. The Authority has secured £1.4m in funding in respect of the Rotherham Music Hub from the Arts Council of England over a 3 year period with the funding reducing over that 3 year period. It is requested that the surplus funds of £46k from operations in 2012/13, be carried forward into 2013/14 to partially offset the fall in government funding in future years.

#### **NAS**

- £62,074 This is the trading surplus on the Dispersed and Furnished Units service which provides emergency overnight accommodation. Income from the weekly charge from occupied units is used to contribute to replace fixtures, furniture and furnishings within the temporary units for the homeless and is ring-fenced to the service area. Due to the nature of what the properties are used for it is difficult to estimate the occupancy, thus the income levels that may be generated throughout the year are reinvested into the upkeep of the properties and to cover operational costs, any reserve that is generated at year end is used the following year to maintain property standards and to supplement any short fall in income due to under occupancy of the units in year. This service sits alongside the furnished accommodation scheme operated in the HRA to help support the establishment of vulnerable tenancies.

#### **Financial Services**

- £107,647 This surplus relates to the Schools' Staff Sickness Insurance Scheme which provides financial compensation to schools which need to employ additional staff to cover their own staff's absence.
- £66,558 This surplus is for Schools' Finance Traded Service which provides financial management and professional support and advice to Head Teachers and Governing Bodies in managing their financial resources

## Carry Forward of specific project budgets

As previously indicated, the existing policy requires that in the case of exceptional items of expenditure, an application and supporting case be made to SLT to recommend to Cabinet the carry forward of 100% of any unspent balance at the end of the financial year.

These requests are set out below by Directorate:

### Neighbourhoods

- £21,248 Community Leadership Fund - the Members Community Leadership Fund had an under spend of £21k at the year end. It was agreed on 25th February at Cabinet Member meeting for Community Development and Equality and Young Persons Issues to request to Cabinet a carry forward of any unspent balance for use in 2013/14. (See Minute Ref 41)

### Resources

Carry forwards are requested for the following, mainly grant and/or jointly funded activities:

- £79,289 Funding for the Rotherham Partnership is provided by organisations like the South Yorkshire Police, the Chamber of Commerce, NHS Rotherham, Rotherham Hospitals, Voluntary Action Rotherham and Thomas Rotherham and Dearne Valley Colleges.
- £49,743 Emergency Planning Joint Service with Sheffield City Council. This represents the 2012/13 underspend on this jointly funded service which at the meeting of the Joint Committee on 6 December, the Elected Members (supported by the lead directors of both councils) agreed to request the carry-forward of any surplus to support the joint service in 2013/14. The proportionate share of the underspend is: Sheffield £33,825 and Rotherham £15,918. The funding has been provisionally earmarked to pay for crucial work on reservoir risk assessments and temporary mortuary / excess death provision, which could not be completed within a reasonable timescale without the retention of this funding.
- £8,429 International Events (£2,245) and Town Twinning (£6,184) – to fund commitments for events in 2013/14.

### TOTAL

- **£863,604** **Of this, £704,895 relates to trading accounts and £158,709 to specific balances.**