

**Analysis of Reserves and Provisions 2011/12 to 2012/13**

<b>Reserve or Provision</b>	<b>Purpose</b>	<b>Balance 31/3/12 £</b>	<b>Use in 2012/13 £</b>	<b>Balance 31/3/13 £</b>	<b>Notes</b>
<b><u>Reserves</u></b>					
<b>General Fund Balance</b>		<b>2,263,890</b>	<b>57,950</b>	<b>2,321,840</b>	(1)
Restructuring Reserve	Unused balance from 2011/12	77,370		77,370	(2)
VAT Shelter Income	Capital/revenue financing	449,230	(449,230)	0	
	<b>Non-Directorate Reserves</b>	<b>526,600</b>	<b>(449,230)</b>	<b>77,370</b>	
<b><u>Chief Executive's Office</u></b>					
	Slippage from 2011/12	19,200	(19,200)	0	
	<i>Chief Executive's Office</i>	19,200	(19,200)	0	
	Slippage from 2011/12	73,210	(73,210)	0	
	PRG - revenue budget	89,000	(89,000)	0	
	PRG - capital financing	50,720	(50,720)	0	
	PRG - uncommitted	29,350		29,350	(2)
	Olympic Torch	40,000	(40,000)	0	
	<i>Policy &amp; Performance</i>	282,280	(252,930)	29,350	
	<b>Chief Executive's Office</b>	<b>301,480</b>	<b>(272,130)</b>	<b>29,350</b>	
<b><u>Partnerships, Planning &amp; Policy</u></b>					
	Slippage from 2011/12	34,930	(34,930)	0	
	Government Grants	586,560		586,560	(2)
	Handyperson Scheme	45,000		45,000	(2)
	Capital financing	7,920	(7,920)	0	
	<i>Housing</i>	674,410	(42,850)	631,560	
	Town Centre Grants	231,770	(231,770)	0	
	<i>Economic Development</i>	231,770	(231,770)	0	
	Planning Appeal Costs	257,570		257,570	(2)
	Government Grants	34,350		34,350	(2)
	Local Development Framework	91,110		91,110	(2)
	<i>Planning</i>	383,030	0	383,030	
	<b>Partnerships, Planning &amp; Policy</b>	<b>1,289,210</b>	<b>(274,620)</b>	<b>1,014,590</b>	
<b><u>People &amp; Places</u></b>					
	Slippage from 2011/12	58,780	(58,780)	0	
	Astley Hall Works of Art	5,690		5,690	(2)
	Neighbourhood Working	90,370	(90,370)	0	
	Allotment Development	36,540	(36,540)	0	
	Maintenance of Grounds	42,200	10,000	52,200	(2)
	<b>People &amp; Places</b>	<b>233,580</b>	<b>(175,690)</b>	<b>57,890</b>	

Reserve or Provision	Purpose	Balance 31/3/12 £	Use in 2012/13 £	Balance 31/3/13 £	Notes
<u>Transformation</u>					
	Slippage from 2011/12	6,000	(6,000)	0	
	Legal Case Mgt System	4,490	(4,490)	0	
	Buildings Fund	60,370		60,370	(2)
	Elections	25,000	(25,000)	0	
	<i>Governance</i>	<u>95,860</u>	<u>(35,490)</u>	<u>60,370</u>	
	Slippage from 2011/12	14,000	(14,000)	0	
	Collection Fund adjs.	75,000		75,000	(3)
	<i>Shared Financial Services</i>	<u>89,000</u>	<u>(14,000)</u>	<u>75,000</u>	
	Slippage from 2011/12	17,400	(17,400)	0	
	Additional NEETs	110,000	(110,000)	0	
	<i>Human Resources &amp; OD</i>	<u>127,400</u>	<u>(127,400)</u>	<u>0</u>	
	Slippage from 2011/12	136,400	(136,400)	0	
	Capital financing	28,450	(28,450)	0	
	<i>ICT Services</i>	<u>164,850</u>	<u>(164,850)</u>	<u>0</u>	
	<b>Transformation</b>	<u><b>477,110</b></u>	<u><b>(341,740)</b></u>	<u><b>135,370</b></u>	
	<b>Directorate Reserves</b>	<u><b>2,301,380</b></u>	<u><b>(1,064,180)</b></u>	<u><b>1,237,200</b></u>	
	<b>Earmarked Reserves</b>	<u><b>2,827,980</b></u>	<u><b>(1,513,410)</b></u>	<u><b>1,314,570</b></u>	
	<b>Total Reserves</b>	<u><b>5,091,870</b></u>	<u><b>(1,455,460)</b></u>	<u><b>3,636,410</b></u>	
 <u>Provisions</u>					
Insurance Provision	Potential MMI clawback	15,000		15,000	(4)
Provision for Pension Liabilities	Payment to Lancashire Pension Fund	1,750,000		1,750,000	(4)
	<b>Total Provisions</b>	<u><b>1,765,000</b></u>		<u><b>0 1,765,000</b></u>	

**Notes**

- (1) See provisional outturn report for further explanation.
- (2) Use of these reserves would be proposed in revenue budget monitoring reports during 2012/13
- (3) Need for the reserve would be reviewed after external audit of NNDR3 (statutory pooling liability return)
- (4) Expenditure would be charged to the provision account rather than the revenue budget when incurred.