

## RECORD OF CABINET PORTFOLIO HOLDER DECISION

Local Government Act 2000 and the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

<b>Decision Ref. No.</b>	PH088
<b>Decision made by</b>	Councillor Ronnie de Burle Portfolio Holder for Corporate Governance, Finance & Resources
<b>Decision Title</b>	Carry Forwards 2022/23
<b>Key decision?</b>	Yes
<b>Date of decision (same as date form signed)</b>	24 April 2023
<b>Name and job title of Officer requesting the decision</b>	Dawn Garton Director for Corporate Services
<b>Officer contact details</b>	<a href="mailto:dgarton@melton.gov.uk">dgarton@melton.gov.uk</a>
<b>Decision</b>	<ol style="list-style-type: none"> <li>1. Approve the revenue carry forwards for the General Fund, Special Expenses and Housing Revenue Account as outlined in Appendix A</li> <li>2. Approve the capital carry forwards for the General Fund, and Housing Revenue Account as outlined in Appendix B</li> <li>3. Delegated authority for the Director of Corporate Services to finalise and amend the exact amounts once the final year end position is known and the actual under spend can be compared to the amount requested.</li> </ol>
<b>Background</b>	The Cabinet scheme of delegation financial procedure rules allow for under spent budgets to be carried forward to the next financial year subject to the approval by the Portfolio Holder for Finance and Resources.
<b>Reason for Decision/Main Considerations</b>	<p>By agreeing to such carry-forward requests this should remove the need for associated supplementary estimate requests being made in 2023/24</p> <p>For 2022/23 the requests from budget holders have been co-ordinated by Finance and these requests have been scrutinised and approved by the Strategic Leadership Team.</p>

	<p>The HRA revenue carry forwards are linked to projects are contained within service lines that are used for day to day general management of the HRA.</p> <p>Capital schemes by their very nature can straddle financial years and are prone to slippage so the majority of capital related carry forwards are just moving already approved funding into the next year.</p>
<b>Alternative options rejected</b>	<p>To not approve any carry forwards. This would mean key revenue and capital projects could not be completed and/or additional budgetary pressure will be placed on the 2023/24 budget.</p>
<b>Legal implications</b>	<p>The treatment of year end balances is provided for in the Council's Financial Procedure Rules.</p> <p>The Cabinet scheme of delegation allows for under spent budgets up to maximum of £500,000 per item to be carried forward to the next financial year subject to the approval by the Portfolio Holder for Finance and Resources.</p> <p>The Cabinet Scheme of Delegation reserves the function of approval of underspends in excess of £500,000 to Cabinet and states that those matters should be considered by Cabinet as a whole and Members/Officers should not use delegated authority.</p> <p>The total revenue carry forwards is less than £500k.</p> <p>Projects utilising the General Capital Fund and HRA Capital Fund have been approved by Cabinet/Council across multiple financial years.</p> <p>As such it is considered acceptable that the decision to approve the carry forwards may be made by the Portfolio Holder for Corporate Governance, Finance and Resources as the amounts have had prior approval and therefore do not need to be approved by Cabinet as a whole.</p> <p>The Leader has also been consulted and has approved these carry forwards.</p> <p>[Legal Sign Off – 3 May 2023]</p>
<b>Financial implications</b>	<p>The total amounts requested are detailed in Appendix A for Revenue Carry Forwards and Appendix B for Capital Carry Forwards. In summary:</p> <ul style="list-style-type: none"> <li>• Revenue General Fund - £252,370</li> <li>• Revenue Special Expenses – £20,000</li> <li>• Revenue HRA - £76,310</li> </ul>

	<ul style="list-style-type: none"> <li>• Capital General Fund – £1,418,570</li> <li>• Capital HRA - £2,162,610</li> </ul>			
<b>Other implications</b>	None			
<b>Background papers considered</b>	Appendix A – 2022/23 Revenue Carry Forwards Appendix B – 2022/23 Capital Carry Forwards			
<b>List consultees (Where applicable)</b>		Name	Outcome	Date
	Ward Councillors	N/A	N/A	N/A
	Human Resources	N/A	N/A	N/A
	Equalities	N/A	N/A	N/A
	Communications	N/A	N/A	N/A
<b>Confidential Decision?</b>	No			
<b>Call In Waived by Scrutiny Committee Chair?</b>	No			
<b>Has this been discussed by Cabinet Members?</b>	Yes			
<b>Cabinet Portfolio Holder Signature</b>	Email approval received on 24/04/2023 <b>Councillor Ronnie de Burle</b> <b>Portfolio Holder for Corporate Governance, Finance and Resources</b>			
<b>Declarations/conflict of interest?</b>	None			

**ONCE SIGNED, THIS FORM MUST BE HANDED TO DEMOCRATIC SERVICES IMMEDIATELY.**

FOR DEMOCRATIC SERVICES USE ONLY		
Form Received	4 May 2023	
Date published to all Councillors		
Call In Deadline		