



## **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>	PH102
<b>Decision made by</b>	Councillor Sarah Cox Portfolio Holder for Finance, Property and Resources
<b>Decision Title</b>	Revenue Carry Forwards 2023/24
<b>Key decision?</b>	Yes
<b>Date of decision (same as date form signed)</b>	20 May 2024
<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. Delegate 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 Corporate Finance, Property 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 2024/25</p> <p>For 2023/24 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 that are contained within service lines that are used for day to day general management of the HRA.</p>

<p><b>Alternative options rejected</b></p>	<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 2024/25 budget.</p>			
<p><b>Legal implications</b></p> <p>Officer/Date provided:</p>	<p>The treatment of year end balances is provided for in the Council’s Financial Procedure Rules.</p> <p>Paragraph 9.6 of the Council’s Financial Procedure Rules (FPR) provide that Directors may adjust the timing of delivery of capital projects between financial years in consultation with the Portfolio Holder and the Chief Finance Officer.</p> <p>Paragraph 10.2 of the CPR provides that the Director for Corporate Services must determine the process to be followed with regard to requests for carry forward of unspent budgets at the year end and submission of the requests to the Cabinet for approval.</p> <p>Accordingly, the FPR make different provision for carry forward of capital expenditure from that for revenue expenditure. The Constitution does not allow these provisions to be overridden by the Cabinet Scheme of Delegation, since legislation expressly prevents decisions being made which are contrary to the budget framework where no express provision is made in the Council’s procedure rules.</p> <p>Whilst projects utilising the General Capital Fund and HRA Capital Fund have been approved by Cabinet/Council across multiple financial years, the FPR must still be followed in determining carry forward.</p> <p>As such it is acceptable that the decision to approve carry forwards of revenue underspend may be made by the Portfolio Holder for Corporate Finance, Property and Resources.</p> <p>[Legal approval - 9 May 2024]</p>			
<p><b>Financial implications</b></p> <p>Officer/Date provided:</p>	<p>The total amounts requested are detailed in Appendix A for Revenue Carry Forwards. In summary:</p> <ul style="list-style-type: none"> <li>• Revenue General Fund - £292,060</li> <li>• Revenue Special Expenses – £50,000</li> <li>• Revenue HRA - £202,750</li> </ul> <p>[Director for Corporate Services approval – 5 April 2024]</p>			
<p><b>Other implications</b></p>	<p>None</p>			
<p><b>Background papers considered</b></p>	<p>Appendix A – 2023/24 Revenue Carry Forwards</p>			
<p><b>List consultees (Where applicable)</b></p>		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> (The decision will be published in its entirety unless it contains exempt information as described in Section 1.4 of the <a href="#">Council's Access to Information Rules</a> )	No			
<b>Call In Waived by Scrutiny Committee Chair?</b>	No			
<b>Has this been discussed by Cabinet Members?</b>	No			
<b>Cabinet Portfolio Holder Signature</b>	Email approval received on 20/05/2024  Councillor Sarah Cox Portfolio Holder for Finance, Property and Resources			
<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	22 May 2024	
Date published to all Councillors	23 May 2024	
Call In Deadline	29 May 2024	