

Notice of Exemption to Key Decision Process Earmarked Reserves 2023/24

This report seeks approval from Cabinet to carry forward into 2023/24 a limited number of budgets that underspent in 2022/23 as earmarked reserves. These relate to ongoing and previously committed expenditure not included in the original budget setting report approved in February 2023.

The report was not scheduled on the Forward Plan, as this typically forms an approval within the annual Final Accounts report, which for 2022/23 was scheduled on the Forward Plan for September.

Due to the ongoing delays linked to the audit of the 2021/22 statement of accounts, we made the decision to delay publication of the draft 2022/23 statement of accounts in May 2023, to avoid complications if material adjustments were required, as this becomes more challenging to deliver once the statements are out in the public domain.

However, as expenditure is ongoing and already committed in most of the requests detailed in this report, it is essential that these budgets are approved now rather than later to provide certainty to officers delivering these schemes, and ensure that these do not remain unfunded further into the 2023/24 financial year.

The Chief Executive, Head of Governance & Monitoring Officer, Head of Finance, Leader of the Council and Chair of Overview & Scrutiny Committee have all agreed for the Cabinet consider this report at Cabinet on 20 September 2023.

Graham Leach
Head of Governance &
Monitoring Officer