



Decision by officer following Specific Delegation from Council/Committee

1	Committee delegating decision	Policy and Resources Committee
2	Date of meeting	13 May 2019
3	What decision was delegated: <i>(from decision notice/minutes)</i>	<p><u>Budget Monitoring Summary Report to 31 March 2019</u></p> <p>v) To delegate authority to the Chief Finance Officer, following consultation with the Chairman of the Finance and Performance Sub-Committee, to make changes necessary to the outturn and reserves position that arise as a result of completing year end accounting entries, which will be reported back to Finance and Performance Sub-Committee as necessary.</p>
4	Minute number	566
5	Any declarations of interest made by Councillors at the Committee in relation to this decision.	None
6	Date delegated decision made:	22/05/2019
7	Officer making the decision:	Glenn Hammons
8	What decision was made under the delegation?	<ol style="list-style-type: none"> 1) Revenue outturn moved from £396k underspend to £445k underspend due to year end accounting transactions– all taken to LGR reserve 2) Business Rates Retention Reserve has moved from £5.7m to £7.2m following technical accounting transactions 3) Re-allocation of reserves of £11k from BRR to Asset Management Plan to align with budget – no bottom line impact

9	Reason(s) for the decision taken:	To ensure accurate Statement of Accounts 2019/20
10	Were any other options considered and why were they rejected?	No, accounting entries required for SoA.
11	Documents that were considered when making this decision: <i>(The documents must be kept for 4 years from the date of decision)</i>	Statement of Accounts published annually on ENC website.
12	Any reasons why part or all of this report should be redacted before publication	No.

Notes for completion:

1. Boxes in grey will be completed by Democratic Services and emailed to the relevant officer for report completion.
2. When the decision has been made, the relevant officer should complete the report within 14 days and send it to Democratic services for publication on the council's website in line with the Openness of Local Government Regulations 2014.