

APPROPRIATION ACCOUNT - DETAILED RESERVE MOVEMENTS

RSVE REF:		ORIGINAL 2003/04 £	REVISED 2003/04	ORIGINAL 2004/05 £	NOTE
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APPROPRIATION ACCOUNT - SUMMARY

7301	Contributions to reserves - see detail below*	458,500	478,500	683,500	
7303	Bad debt provision	45,000	73,700	45,000	
7305	Revenue contribution to Capital Reserve in lieu of MRP	500,000	500,000	500,000	
8240	Contributions from reserves - see detail below **	(346,200)	(1,463,300)	(756,000)	
8248	Contributions from reserves to fund one off revenue - see detail below**	0	(1,316,300)	(156,000)	
		657,300	(1,727,400)	316,500	

*** CONTRIBUTIONS (APPROPRIATIONS) TO RESERVES**

BR88	IT repairs & renewals reserve	175,000	175,000	200,000	IT R&R reserve
BR89	Property repairs & renewals reserve	75,000	75,000	175,000	Property maintenance reserve
BR92	IBS repayment back to Capital reserve	5,000	5,000	30,000	Contribution in lieu of capital reserve funding IBS licence up front - repaid by 2008/09
BR56	Plastic card reserve	1,000	1,000	1,000	Provides for replacement of wallets every 3 years
BR55	Exchequer coinage machine reserve	5,000	5,000	5,000	Contribution towards replacement fund
BR12	House survey reserve for next review	7,500	7,500	7,500	Contribution towards survey every 3 years
BR92	Revenue contribution to capital outlay (RCCO)	100,000	100,000	200,000	Contribution to capital reserve (subject to future review of capital financing strategy)
BR72	Contribution to local plan reserve	50,000	50,000	50,000	Contribution towards local plan inquiry costs every 3 years
BR65	Licensing Fees Equalisation Reserve		20,000	15,000	Contribution to licensing fees equalisation reserve due to the implications of the new Licensing Act
BR95	Contribution to modernisation reserve	40,000	40,000		Contribution towards future modernisation costs
		458,500	478,500	683,500	

**** CONTRIBUTIONS (APPROPRIATIONS) FROM RESERVES**

BR30	Insurance reserve	(26,700)	(26,700)	(26,700)	Use of insurance reserve to fund insurance premium increases / risk management
BR30	Insurance reserve		(50,000)	(50,000)	Additional use of insurance reserve to fund insurance premium increases / risk management
BR67	Contribution from Interest equalisation reserve	(120,000)	(120,000)	(65,000)	Contribution towards the costs of Increased performance costs
BR67	Contribution from Interest equalisation reserve		(78,800)		Additional Contribution from interest equalisation reserve
BR52	Commuted maintenance	(17,800)	(20,400)	(20,400)	Use of developers contributions to fund maintenance costs
BR96	Contingency to fund restructure	(71,700)	(71,700)	(71,700)	Approved by Council - September 2002
BR42	Contribution from vehicle leasing equalisation reserve	(35,000)	(5,900)	(38,500)	Contribution from vehicle equalisation reserve to fund additional vehicle leasing costs
BR95	Contribution from modernising reserve	(25,000)	(25,000)		Contribution towards the costs of Increased performance costs
BR92	Contribution from capital reserve to fund local plan	(50,000)	(50,000)	(50,000)	Use of capital reserve to fund one off expenditure
BR12	House Survey Reserve		(5,000)		Contribution to fund Housing Needs Survey update
BR26	Museum Shop Reserve			(17,000)	Contribution to fund Archaeology Gallery and works to Case Store
BR28	Cheltenham Releaf Reserve		(8,500)		Contribution to purchase computer software packages for allotments and trees
BR29	Tree Establishment Reserve		(11,900)		Contribution to fund a tree decay detector and a GIS/CAD Station
BR62	Capital Salaries Equalisation Reserve		(40,000)		Contribution to fund Rec Centre Capitalised Salaries
BR77	Capital Reserve - HIP		(271,700)	(221,700)	Contribution to fund employee costs in respect of DFG's and Renovation Grants (previously charged to capital)
BR79	POW Track Appeal Reserve		(1,300)		Contribution to fund equipment at the POW Stadium
BR89	Property R & R Reserve		(50,500)		Contribution to fund dilapidations works at the Recreation Centre
BR91	Old Year Creditor Rsvs - RR		(10,000)	(10,000)	Contribution to fund depot moves
BR92	Capital reserve - to fund IBS Licence			(150,000)	Contribution from Capital Reserve to fund IBS Licence
BR96	Contingency Reserve - RR		(53,100)		Contribution to fund specialist legal advice
BS01	GRF Working Balance - RR		(89,500)		Contribution to fund specialist legal advice
BR65	Licensing Fees Equalisation Reserve			(35,000)	Contribution from licensing fees equalisation reserve due to the implications of the new Licensing Act
	2002/03 carry forward reserves created at 31.3.03				
BR91	Corporate Services		(191,000)		Approved carry forwards at 31/3/03
BR91	Economy & Business Improvement		(138,600)		Approved carry forwards at 31/3/03
BR91	Environment		(86,500)		Approved carry forwards at 31/3/03
BR91	Social & Community		(57,200)		Approved carry forwards at 31/3/03
		(346,200)	(1,463,300)	(756,000)	

***** CONTRIBUTIONS (APPROPRIATIONS) FROM RESERVES TO FUND ONE OFF REVENUE**

BR88	IT repairs & renewals reserve		(416,400)		
BR92	Capital reserve - to fund E-Government Initiatives		(605,600)	(150,000)	
BR92	Capital reserve - to fund one-off Revenue Initiatives		(279,000)	(6,000)	
BR99	Community Strategy Reserve - to fund Economic Impact Studies		(15,300)		
		0	(1,316,300)	(156,000)	