

## Movement in Provisions 2011/12

Provision	Balance at 31/03/11	Provisions made in year	Provisions used in year	Balance at 31/03/12
Insurance Fund	(6,373)	(2,011)	1998	(6,386)
Redundancy Provision	(178)	(107)	178	(107)
VAT Repayments	0	(397)	0	(397)
CiTC Information Fine Provision	0	(60)	0	(60)
Backdated Equal pay claims* <sup>1</sup>	(3,328)	0	6	(3,322)
Rents Collection Account * <sup>2</sup>	(171)	0	0	(171)
Liability for BMW Landfill Usage	(737)	(640)	737	(640)
<b>Total General Provisions</b>	<b>(10,785)</b>	<b>(3,215)</b>	<b>2,919</b>	<b>(11,081)</b>
<b>Total Provisions For Bad Debts</b>	<b>(10,851)</b>	<b>(1,083)</b>	<b>708</b>	<b>(11,226)</b>

**Notes****Redundancy Provision**

Provision for staff who have been issued with redundancy notice but who have not yet left the authority.

**Back dated equal pay claims \*1**

Please note this provision is made up of two separate elements:

- 1.Claims submitted prior to 31 March 2008- provision funded from Capitalisation Direction- balance £1.485m
- 2.Claims submitted from 1 April 2008- charged to accounts in accordance with statutory accounting requirements but backed out via Regulations to a (negative) back dated equal pay Reserve Account (£1.843m). The actual costs of equal pay claims are not required to be charged to the revenue account until actual payments are made.

**Rents Collection Account \*2**

A new provision has been set up in year relating to prepaid housing rents retained by the authority on stock transfer. Former tenants continue to have a claim against the Council for refund of these amounts. The balance on the provision was previously carried in the