

REPORT TO THE MEETING OF THE EXECUTIVE 13 JULY 2022**PORTFOLIO: LEADER/DEPUTY LEADER****REPORT FROM: SECTION 151 OFFICER****SUBJECT: PROVISIONAL FINANCIAL OUTTURN 2021/22****1 DECISIONS BEING RECOMMENDED****Revenue and Capital Budget 2021/22**

- 1.1 To note the provisional outturn position against the 2021/22 revenue budget, as contained in paragraphs 2.1 to 2.15.
- 1.2 To note that the Council's 2021/22 Statement of Accounts are still being prepared and will be subject to audit by external auditors EY; it is therefore possible that changes will be made to the final outturn which could alter the position presented within this report.
- 1.3 To note the detailed breakdown of each Portfolio's provisional outturn position at Appendix 1
- 1.4 To note the detailed breakdown of in-year reserve movements at Appendix 2
- 1.5 To note the projected earmarked reserves closing balance at 31 March 2022 as set out in Appendix 3, which includes the impact of items 1.6 to 1.9 below.
- 1.6 To approve **£944,747** of revenue carry forwards, comprised of **£410,488** of grant budgets and **£534,258** of general budgets, as set out in Appendix 4a and 4b.
- 1.7 To note the COVID-19 grants position detailed at Appendix 4D including ring-fenced amounts to be carried forward into 2022/23.
- 1.8 To approve the transfer of **£544,851** general underspend to reserves as set out in paragraph 2.14 (Non-Portfolio Specific Expenditure)
- 1.9 To approve the transfer to the Business Rate Smoothing reserves of **£1,672,930**, set out in paragraph 2.15 (Non-Service Specific Expenditure)
- 1.10 To note the provisional outturn position against the 2021/22 capital budget, as contained in paragraph 2.16 and 2.17 and detailed in Appendix 5.
- 1.11 To approve **£509,399** of capital project carry forwards for those schemes deemed outstanding at the end of 2021/22 into 2022/23 for completion, as detailed in Appendix 6.

2 REASON/S FOR RECOMMENDATION

General Fund Revenue Budget

- 2.1 The financial impact of COVID-19 has steadied during 2021/22, with most service areas returning to near-normality; however car parking income levels remained lower than budgeted at the end of the year.
- 2.2 The original general fund revenue budget for 2021/22 was **£10.199m**. The provisional outturn at 31 March 2022, excluding COVID-19 grants and before movements to/ from reserves and requested carry forward amounts, is **£8.660m**, which is a favourable variance of **£1.539m**.
- 2.3 There is a net movement of **£0.304m** to/from reserves for specific purposes, against requests which have been previously approved as part of budget setting or during the year.
- 2.4 **£0.944m** of budget for specific projects, grant funded expenditure and one-off items is requested to be carried forward into reserves to be used in 2022/23. This is broken down in Appendix 4A and 4B.
- 2.5 Once these items are accounted for the residual underspend is **£0.868m**. Of this **£0.188m** relates to an over-achievement against the staff vacancy factor due to higher than budgeted levels of vacancies across the council. In addition there is a non-salary related underspend of **£0.710m**. Despite the overall negative impact of COVID-19, the pandemic has led to some reductions in non-salary spend throughout the Council, for example due to reduced travel and new works of working, as well as some additional grant income being received from government. The detail of the non-salary related variances are detailed from paragraph 2.10 onwards.
- 2.6 The equivalent projected underspend reported to the Executive at Quarter Three was £0.582m. There are various reasons why the position has improved at year-end which are set out in more detail in the body of this report, including an improvement in the forecast car park income levels and the use of one-off grants to fund expenditure in 2021/22 which was previously anticipated to be met from base budgets.
- 2.7 **£0.545m** of the overall residual underspend is requested to be moved to earmarked reserves; of which £0.477m will be used to fund the transitional costs of the new waste arrangements, as set out to Council on 15 February 2022 and £0.068m will be held in the COVID-19 smoothing reserve to mitigate any residual income pressures in 2022/23 and beyond.

- 2.8 The following table shows the breakdown of the provisional outturn position by portfolio. COVID-19 grant allocations are reported separately at the bottom of the table; details of these can be found in the table at Appendix 4C.

Table 1: Provisional Outturn Position

Portfolio	2021/22 Original Budget £'s	2021/22 Actual £'s	2021/22 Variance Before Use of Reserves (Underspend) / Overspend £'s	Pre approved use of Earmarked Reserves £'s	Requested to Carry Forward into 2022/23 £'s	Final Variance (Underspend) / Overspend £'s	Of which: Salary related Variance £'s	Of which: Non-salary Variances £'s
Leader & Deputy Leader	2,990,180	2,611,949	(378,231)	(59,506)	146,548	(291,189)	(190,143)	(101,046)
Financial Services	1,350,603	723,336	(627,267)	251,631	282,043	(93,593)	(45,149)	(48,445)
Commercial, Business, Local Economy & Leisure	757,700	785,181	27,481	(208,164)	13,240	(167,443)	(54,595)	(112,848)
Strategic Planning	434,450	466,991	32,541	(176,993)	127,865	(16,587)	(35,346)	18,759
Environment & Place	3,246,200	2,855,872	(390,328)	(66,790)	60,564	(396,554)	(61,164)	(335,390)
IT, Tourism, Housing & Parking	1,118,174	832,056	(286,118)	(11,725)	176,557	(121,286)	(15,732)	(105,553)
Community	551,750	384,685	(167,065)	(32,545)	137,930	(61,681)	(36,137)	(25,543)
Salary Saving	(250,000)	-	250,000	-	-	250,000	250,000	-
Total Portfolio Specific	10,199,057	8,660,070	(£1,538,986)	(£304,092)	£944,747	(£898,332)	(£188,266)	(£710,066)
General COVID-19 Grant	-	(341,040)	(341,040)	341,040	-	-	-	-
Additional specific COVID-19 Grants Income (Appendix 3)	-	(9,084,393)	(9,084,393)	-	-	(9,084,393)	-	(9,084,393)
Additional specific COVID-19 Grants Expenditure (Appendix 3)	-	9,085,707	9,085,707	-	-	9,085,707	-	9,085,707
Total after COVID-19 grants	£10,199,057	£8,320,344	(£1,878,712)	£36,948	£944,747	(£897,018)	(£188,266)	(£708,752)
Other Non Portfolio Specific movements	-	-	-	77,550	569,426	646,976	-	646,976
TOTAL	£10,199,057	£8,320,344	(£1,878,712)	£114,498	£1,514,173	(£250,042)	(£188,266)	(£61,776)

Portfolio Variances**Salary Variances**

- 2.9 There is an underspend of £438,300 across salary budgets, against a budgeted corporate vacancy factor of £250,000, giving rise to an overall **£188,300** underspend. The underspend is driven by a higher than projected number of posts being vacant during 2021/22, including the Managing Director post under the Leader/Deputy Leader portfolio, which has now been replaced with a shared Chief Executive role with Brentwood Borough Council as part of the #OneTeam Partnership arrangements, generating further savings. The variances by portfolio are shown in the table below.

Table 2: Salary Outturn Position by Portfolio

Portfolio	Salary Budget £	Salary Actual £	Variance £
Leader/ Deputy Leader	2,070,896	1,880,753	190,143
Financial Services	1,307,100	1,261,951	45,149
Commercial, Business, Local Economy & Leisure	395,800	341,205	54,595
Strategic Planning	1,079,000	1,043,654	35,346
Environment & Place	473,900	412,736	61,164
IT, Tourism, Housing & Parking	816,400	800,668	15,732
Community	362,091	325,954	36,137
Saving Factor	(250,000)		(250,000)
Total	6,255,187	6,066,921	188,266

Non-Salary Variances

- 2.10 In addition to the salaries underspends the following variances have arisen.

Leader / Deputy Leader (£101,000 non-salaries underspend)

- Reduction in income of £8,300 for Hackney Carriage which is offset by surplus income of £28,400 for licensing.
- Savings on elections of £17,700, due to reduced printing and postage costs and canvassing costs being reduced.
- £8,100 additional legal income, a saving of £2,600 on consultancy advice and £3,000 of additional rental income from council assets.
- £3,100 overspend on attendance bonuses due to reduced staff sickness levels, offset by a £6,700 saving on occupational health and job evaluation costs.

- Various smaller savings across support services totalling £9,000 including franking costs and photocopier paper.
- Corporate management has a £7,000 saving on apprentice levies. There is also a £15,900 saving on audit fees following scrutiny of the 2020/21 fees by the appointing body, and redistribution of central audit fees. Credit card and bank fees are £5,300 higher than budgeted.
- Member Services and Civics budgets are £14,100 overspent, mainly due to COVID -19 related pressures including external room hire.
- Insurance is procured centrally and recharged across the Council. The re-procurement in 2021/22 secured savings against the previous contract cost. Savings within this portfolio totalled £9,700.
- Other smaller variances across the portfolio resulting in a £23,700 underspend.

Financial Services (£48,400 non-salaries underspend)

- £9,000 estimated reduction in income recoverable from court proceedings relating to Council Tax offset by a reduction in costs of £15,000.
- Additional income from precepting authorities relating to administration of the Council Tax Support scheme of £40,600 has been received.
- £61,900 additional income from Council Tax Sharing Agreement, due to improved collection compared to the budgeted position.
- A £5,700 reduction in income from the Council Tax Support Administration Subsidy.
- A £125,600 increase in Housing Benefit payments based on the end of year subsidy return.
- Insurance is procured centrally and recharged across the Council. The re-procurement in 2021/22 secured savings against the previous contract cost. Savings within this portfolio totalled £14,300.
- No budget was set for investment income due to 0% interest rates at the time of budget setting, however interest rates increased during the year resulting in £31,100 additional income.
- Where expenditure is accrued for in the prior year, but subsequent actual expenditure varies, any difference is written back to a central budget resulting in additional income / expenditure in the following year. For 2021/22, this amounts to £13,200 additional income.

- Various smaller savings across the portfolio totalling £12,700. This includes savings on car allowances across various directorates, which individually are immaterial.

Commercial, Business, Local Economy & Leisure (£112,800 non-salaries underspend)

- An additional £5,400 on business rates for assets owned by the Council due to changes in valuation.
- Office accommodation is £29,100 underspent due to demand for repairs and maintenance and cleaning requirement being lower than budgeted.
- Income from local land charge searches reduced in the latter half of the year, resulting in a £10,100 under achievement of income, this was offset by expenditure being under budget by £13,300.
- £45,500 savings on leisure premises business rates, due to entitlement to business rates relief as a result of a government scheme.
- £9,800 underspend in repairs and maintenance on leisure centres.
- Health and Safety £5,100 underspend, mainly on equipment.
- Insurance is procured centrally and recharged across the Council. The re-procurement in 2021/22 secured savings against the previous contract cost. Savings within this portfolio totalled £22,700.
- Various other smaller savings across the portfolio totalling £2,900.

Strategic Planning (£18,800 non-salaries overspend)

- Whilst planning fee income was up in the year, which has been set aside for agency staffing costs, the service overall is £41,900 overspent, mainly due to £35,900 underperformance in pre-application advice income.
- Building control has over-achieved by £17,000, due to an additional income.
- Insurance is procured centrally and recharged across the Council. The re-procurement in 2021/22 secured savings against the previous contract cost. For this portfolio this resulted in an overspend of £200.
- Various small savings across the portfolio totalling £6,300.

Environment & Place (£335,400 non-salaries underspend)

- Cemeteries income exceeded budget by £43,500.

- Public Conveniences had an underspend of £8,700, mainly due to the repairs and maintenance budgets not being required.
- The termination of the grounds maintenance contract has resulted in a net £17,600 underspend on contract budgets.
- Parks and open spaces overall income has under achieved by £17,800 due to the ongoing impact of COVID-19.
- Pavilions repairs and maintenance expenditure is under budget by £21,700.
- Recycling Collection Costs were reduced by £14,200 due to the impact of inflation. Additionally bulky waste income was increased to budget by £13,200.
- Materials Recycling Facility costs were £100,400 lower than budgeted due to the decreased cost per tonne of processing recyclates, which is driven by the market. Income from recycling was also over budget by £127,700. However there is also a pressure of £30,000 mainly due to no longer receiving the 'avoidable disposable' income stream via the Inter Authority Agreement.
- £8,900 saving on street cleansing due to contract inflation costs being lower than budgeted for and tip clearance being underspent.
- Insurance is procured centrally and recharged across the Council. The re-procurement in 2021/22 secured savings against the previous contract cost. Savings within this portfolio totalled £8,300.
- Various small savings across the portfolio totalling £18,800.

IT, Tourism, Housing & Parking (£105,600 non-salaries underspend)

- Parking income is under budget by £169,400 due to the impact of COVID-19. This is after the government's Sales, Fees and Charges compensation scheme which provided support for losses seen in quarter 1.
- £25,300 underspend on car park repairs and maintenance budgets.
- £95,700 additional business rate costs due to backdated adjustments.
- £261,900 reduction in temporary housing budget expenditure and incentive prevention as well as corresponding income due to demand. Additional grant funding was also received in-year which was able to be used to fund planned expenditure, leaving the base budget underspent.

- Private Sector Housing has a £17,500 underspend on Home Improvement Agency spend due to additional income being recovered to offset expenditure costs.
- Computer services budgets have a £45,500 saving due to reduction in contract and license costs.
- Wedding income has exceeded income by £4,400.
- Insurance is procured centrally and recharged across the Council. The re-procurement in 2021/22 secured savings against the previous contract cost. Savings within this portfolio totalled £5,300.
- Various smaller savings across the portfolio totalling £10,800.

Community (£25,500 non-salaries underspend)

- £8,200 additional environmental health income and various savings across all environmental health expenditure of £10,300.
- Insurance is procured centrally and recharged across the Council. The re-procurement in 2021/22 secured savings against the previous contract cost. Savings within this portfolio totalled £4,400.
- Various smaller savings across the portfolio totalling £2,700.

Non-Portfolio Specific Variances (£647,000 net movement)

- 2.11 There has been pre-approved use of General Balances in-year totalling **£77,560**, as set out in Appendix 4c
- 2.12 The provision for bad debts is reviewed annually in relation to the level of unpaid invoices held. For 2021/22 the provision relating to housing subsidy overpayment invoices will increase by £88,513, and for sundry debtors (including housing invoices) this will decrease by £54,378. This creates a net additional pressure on General Fund balances of **£34,136**.
- 2.13 Reserves totalling **£9,560** previously held for specific purposes have had to be returned to third parties in-year, as they are no longer required
- 2.14 It is requested to approve **£544,851** of the residual general underspend for the purposes detailed below:-
- £477,000 to support £370,000 of one-off costs associated with implementation of the waste contract as identified in the Council report considered on 15 February 2022, and £107,000 to further support funding the new waste vehicles required as part of that arrangement.

- £67,851 of income was received as sales fees and charges compensation from government due to COVID-19. It is requested that this is transferred into the COVID-19 smoothing reserve to ensure that there are funds for any residual impact of COVID-19 on income streams in future.

Business Rates Variances (not shown in Table 1 as not General Fund)

- 2.15 Overall Business Rates income was higher than assumed in the 2021/22 budget, however this was mainly due to the timing of government compensation for additional COVID-19 business grant reliefs awarded in-year. Due to the way this is accounted for, the impact of these reliefs will be felt by the Council in 2022/23 and therefore a contribution of **£1,672,930** to the Business Rate Smoothing Reserve is required, to fund the impact in the next financial year.

Capital Programme

- 2.16 An original 2021/22 Capital Programme totalling £3,604,407 was approved at Full Council on 16 February 2021; this was subsequently revised in-year to reflect the impact of amounts carried forward from 2020/21 and re-profiling of budgets in-year, giving a latest 2021/22 budget of **£4,221,260**. The provisional outturn position against this budget is **£1,173,256**.
- 2.17 The table in Appendix 5 shows the breakdown of this underspend, with **£2,538,974** due to works costs being lower than originally anticipated and/or changes to the timing of programme delivery, in part due to the ongoing impact of COVID-19. £1,994,631 of this figure relates to the Asset Delivery Programme, this will be reprofiled into 2022/23 pending further decisions on the future of the programme being taken. **£509,399** relates to projects where works are outstanding; or orders were committed in 2021/22; but are requested to be carried forward into 2022/23 when the works are planned to be completed. If approved these budgets will be added to the 2022/23 capital programme.

3 RISK IMPLICATIONS

- 3.1 This report shows that, despite some ongoing adverse impacts of COVID-19 on the Council's income and expenditure budgets, additional grant funding from government combined with savings on salaries and other budget areas, has meant the Council has still been able to contain these pressures and deliver against its corporate priorities while maintaining its planned contributions to reserves for projects such as the Connect programme.
- 3.2 The Council has provided detailed estimates of all its COVID-19 related pressures to MHCLG throughout 2021/22 to inform the governmental analysis of the impact of the pandemic on Local Government finances, although these returns have now ceased and therefore any residual recovery from the pandemic is now borne by the Council.

- 3.3 The Council continues to hold sufficient reserves and balances to support the longer-term financial sustainability of the Council; although it should be noted that the majority of these are earmarked for specific purposes and will not be available to support the general fund position, unless decisions are taken to reconsider the Council's strategic priorities and associated funding commitments.

4 RESOURCE IMPLICATIONS

- 4.1 The financial implications are dealt with in the body of the report.

5 LEGAL IMPLICATIONS

- 5.1 The Council is legally required to set a balanced budget and monitor the financial position throughout the year.

6 EQUALITY AND DIVERSITY IMPLICATIONS

- 6.1 There are no specific equality implications aligned to the decisions within this report.

7 ENVIRONMENTAL IMPLICATIONS

- 7.1 None

I confirm that the above recommendation does not depart from Council policy and that appropriate consideration has been given to any budgetary and legal implications.

LT Lead Officer Signature: _____



SECTION 151 OFFICER

Background Papers: -

None.

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If you would like this report in large print, Braille or another language please contact 01702 318111.

Appendix 1

PORTFOLIO HOLDER 2021/22: LEADER/DEPUTY LEADER, CLLR S E WOOTTON & CLLR C E ROE

Service Area	Lead Officer	2021/22 Budget	Quarter 4 Actual (after reserve movements)	Actual Variance
Reception	D Tribe	0	1,459	1,459
Support Services	D Tribe	125,450	119,918	(5,532)
Legal Services	A Law	112,200	96,329	(15,871)
Human Resources	A Hutchings	198,450	181,129	(17,321)
Communications	D Tribe	80,450	78,271	(2,179)
Licensing	L Moss	56,550	23,472	(33,078)
Customer Services	D Tribe	447,900	397,438	(50,462)
Hackney Carriage	L Moss	(87,900)	(81,040)	6,860
Corporate Management	A Hutchings	220,750	202,307	(18,443)
Member & Committee Services	A Law	444,600	440,602	(3,998)
Assistant Directors	A Hutchings	654,750	638,067	(16,683)
Strategic Director	A Hutchings	137,880	138,343	463
Managing Director	A Hutchings	174,700	73,693	(101,007)
Civics	A Law	72,900	55,179	(17,721)
Conducting Elections	A Law	164,500	163,188	(1,312)
Registration of Electors	A Law	96,500	81,726	(14,774)
Overview	A Law	1,100	0	(1,100)
Leadership Support Team	A Law	89,400	88,913	(487)
TOTAL		2,990,180	2,698,992	(291,189)

Appendix 1

PORTFOLIO HOLDER 2021/22: FINANCIAL SERVICES, CLLR S P SMITH

Service Area	Lead Officer	2021/22 Budget	Quarter 4 Actual (after reserve movements)	Actual Variance
Housing Benefit Administration	N Lucas	274,523	267,764	(6,759)
Housing Benefits Payments	N Lucas	(171,190)	(45,598)	125,592
Audit	N Lucas	126,600	95,197	(31,403)
Financial Services	N Lucas	394,970	381,555	(13,415)
Non Distributed Costs	N Lucas	789,000	775,347	(13,653)
Projects	N Lucas	0	0	0
Council Tax	N Lucas	(55,950)	(164,965)	(109,015)
Business Rates	N Lucas	(65,900)	(65,292)	608
Procurement	A Law	58,550	44,057	(14,493)
Risk & Performance Management	N Lucas	0	0	0
Other Operating Inc & Exp	N Lucas		(31,055)	(31,055)
	TOTAL	1,350,603	1,257,010	(93,593)

Appendix 1

PORTFOLIO HOLDER 2021/22: COMMERCIAL, BUSINESS, LOCAL ECONOMY & LEISURE, CLLR M J WEBB

Service Area	Lead Officer	2021/22 Budget	Quarter 4 Actual (after reserve movements)	Actual Variance
Office Accommodation Rayleigh	M Harwood – White	70,415	75,471	5,056
Office Accommodation Rochford	M Harwood – White	219,021	190,162	(28,859)
Estate Management Services	M Harwood – White	209,800	153,334	(56,466)
Sports Development & Promotion	M Harwood – White	54,600	54,219	(381)
Leisure Premises	M Harwood – White	186,764	115,562	(71,202)
Leisure Client Account	M Harwood – White	45,700	44,756	(944)
Emergency Planning	M Harwood – White	53,000	51,164	(1,836)
Local Land Charges	D Tribe	(140,000)	(143,153)	(3,153)
Health & Safety	M Harwood – White	58,400	48,741	(9,659)
	TOTAL	757,700	590,257	(167,443)

Appendix 1

PORTFOLIO HOLDER 2021/22: STRATEGIC PLANNING, CLLR I H WARD

Service Area	Lead Officer	2021/22 Budget	Quarter 4 Actual (after reserve movements)	Actual Variance
Highways/ Roads Routine	M Hotten	(18,000)	(20,865)	(2,865)
Development Management	M Hotten	181,050	191,619	10,569
Building Control Client Account	M Hotten	241,300	240,622	(678)
Building Control Fee Account	M Hotten	(220,000)	(237,228)	(17,228)
Planning Policy & Eco Dev	M Hotten	250,100	243,714	(6,386)
	TOTAL	434,450	417,863	(16,587)

Appendix 1

PORTFOLIO HOLDER 2021/22: ENVIRONMENT AND PLACE, CLLR D J SPERRING

Service Area	2021/22 Budget	Quarter 4 Actual (after reserve movements)	Actual Variance
Cemeteries & Churchyards	(120,250)	(168,854)	(48,604)
Street Cleansing	739,700	730,540	(9,160)
Public Conveniences	29,900	20,332	(9,568)
Coast Protection	2,300	2,300	0
Depot	35,700	36,741	1,041
Recycling Collection	2,189,400	2,108,014	(81,386)
Recycling Disposal	(437,500)	(641,338)	(203,838)
Parks & Open Spaces	806,950	761,911	(45,039)
	3,246,200	2,849,646	(396,554)

Appendix 1

PORTFOLIO HOLDER 2021/22: IT, TOURISM, HOUSING & PARKING, CLLR D S EFDE

Service Area	Lead Officer	2021/22 Budget	Quarter 4 Actual (after reserve movements)	Actual Variance
Off St Parking	M Harwood – White	(1,123,600)	(889,843)	233,757
Housing Strategy	L Moss	10,000	9,440	(560)
Private Sector Housing Renewal	L Moss	66,600	49,682	(16,918)
Homelessness	L Moss	824,324	552,917	(271,407)
Digital Services	D Tribe	153,900	155,960	2,060
Computer Services	D Tribe	1,172,650	1,112,462	(60,188)
Culture & Heritage – Windmill	M Harwood – White	(12,700)	(20,692)	(7,992)
Information	A Law	27,000	26,963	(37)
	TOTAL	1,118,174	996,888	(121,286)

Appendix 1

PORTFOLIO HOLDER 2021/22: COMMUNITY, CLLR A L WILLIAMS

Service Area	Lead Officer	2021/22 Budget	Quarter 4 Actual (after reserve movements)	Actual Variance
Corporate Policy & Partnership	L Moss	157,600	145,686	(11,914)
Community Safety	L Moss	37,550	29,292	(8,258)
Public Health	M Hotten	20,100	20,365	265
Environmental Health	L Moss	322,300	282,776	(39,524)
Safeguarding	L Moss	14,200	11,949	(2,251)
	TOTAL	551,750	490,069	(61,681)

APPENDIX 2: APPROVED RESERVE DRAWDOWNS 2021/22

Description	Amount Approved	Amount used in year	Reason	Authorisation
Leader/ Deputy Leader				
Licensing Reserve	18,000	10,858	Licensing Animal Welfare Contractors	Section 151 Officer
Devolution Reserve	4,337	4,337	Devolution Model	Section 151 Officer
Legal Reserve	468	468	Legal Consultancy	Section 151 Officer
Legal Reserve	903	903	Legal Advice	Section 151 Officer
Legal Reserve	5,800	2,800	Overview and scrutiny audit	Section 151 Officer
Civic Regalia Reserve	2,157	2,157	Chain of Office	Section 151 Officer
Election Reserve	15,000	5,000	Cost of Election	Section 151 Officer
Legal Reserve	600	600	East of England subscription renewal	Section 151 Officer
General Fund Reserve	1,000	0	Civic Pride	Managing Director & Councillors
IER Reserve	6,541	6,541	Individual Electoral Registration Postal Costs	Angela Law
Legal Reserve	1,200	1,200	Individual Member training	Section 151 Officer
Legal Reserve	22,497	22,497	Freeths waste contract	Section 151 Officer
Legal Reserve	2,147	2,147	Employment Tribunal Costs	Section 151 Officer
Financial Services				
ND New Burdens Reserve	2,182	2,182	Software Changes	Section 151 Officer
HB New Burdens	500	500	Subsidy phone line costs	Section 151 Officer
Connect Project Reserve	221,130	95,181	Connect project including training	Investment Board/ Full Council
Infrastructure Reserve	385,039	303,285	Asset Delivery Programme & GBP Contract	Investment Board/ Full Council
HB New Burdens	800	800	Benefits Training	Section 151 Officer
HB New Burdens	28,400	28,400	Funding of Fixed Term Contract post	Section 151 Officer
ND New Burdens Reserve	230	230	NFI Back Account Verification Tool	Section 151 Officer
Transformation Reserve	20,000	10,287	Collaborative Working Project	Section 151 Officer
HB New Burdens	2,600	2,600	Capita consultancy fee - debt management	Section 151 Officer
CTAX New Burdens	22,714	22,714	Funding of Temp recovery officer post	Section 151 Officer
Invest to Save Reserve	201,200	25,725	Customer Experience Platform business case	The Executive
HB New Burdens	2,911	2,911	LADs IT Costs	Section 151 Officer
Invest to Save Reserve	22,480	0	Sharepoint and Onedrive migration business case	The Executive
HB New Burdens	3,157	3,157	Benefits Online Directory and subsidy webinar	Section 151 Officer
CTAX New Burdens	1,263	1,263	Credit check order	Section 151 Officer
CTAX New Burdens	10,212	10,212	Temporary recovery staff costs	Section 151 Officer
CTAX New Burdens	9,253	0	CTAX Single Person Discount Review	Section 151 Officer
ND New Burdens Reserve	7,500	0	Destin Solutions	Section 151 Officer
ND New Burdens Reserve	13,645	19,144	Funding of overtime	Section 151 Officer
CTAX New Burdens	1,471	1,425	Amendments to back of bill and staff DBS checks	Section 151 Officer
Infrastructure Reserve	10,000	0	Communication costs for ADP	Section 151 Officer
Investment Reserve	300,000	16,931	BBC Partnership Transformation Programme	Section 151 Officer
ND New Burdens Reserve	1,750	1,750	Omicron and CARF schemes policy	Section 151 Officer
Infrastructure Reserve	33,000	33,000	Additional costs for Freight House Works	Section 151 Officer
Invest to Save Reserve	135,248	4,825	Digitisation of Asset Register	The Executive
Infrastructure Reserve	147,600	6,478	ADP Project - additional costs	Section 151 Officer
Infrastructure Reserve	4,500	4,500	Additional legal costs for ADP	Section 151 Officer
Commercial, Business, Local Economy & Leisure				
Leisure Smoothing Reserve	159,833	173,460	Fusion Leisure Contract	Section 151 Officer/ The Executive
Active Rochford Reserve	8,450	8,450	Active Rochford Projects	Senior Leisure & Cultural Services Officer
R&M Reserve	5,000	5,933	Civic Suite R&M	Section 151 Officer
Health & Safety Training Reserve	2,500	2,207	Training Courses	Section 151 Officer
Strategic Planning				
Planning Reserve	47,000	47,603	Planning consultancy/ agency	Section 151 Officer
LDF Reserve	35,000	6,694	Local plan leaflet print and delivery	Section 151 Officer
LDF Reserve	52,106	52,106	Local Development Framework	Section 151 Officer
Legal Reserve	65,021	65,021	Planning Appeal	Section 151 Officer
Environment & Place				
Business Rates Smoothing Reserve	6,711	6,711	Ashingdon Pavilion Business Rates	Section 151 Officer
R&M Reserve	9,036	7,324	Urgent drainage works at Depot	Section 151 Officer
Contractor Provision Reserve	26,706	26,706	Urgent drainage works at Depot	Section 151 Officer
Contractor Provision Reserve	22,250	22,250	SUEZ Staff Retention Order	Section 151 Officer
R&M Reserve	3,800	3,800	Emergency tree works following storms	Finance Manager
IT, Tourism, Housing & Parking				
Flexible Homeless Support Grant	22,186	0	Homelessness Support	Section 151 Officer
Flexible Homeless Support Grant	87,000	0	Funding of Fixed Term Contract posts	Section 151 Officer
IT Reserve	5,000	3,202	Additional Mobile phone costs	Section 151 Officer
R&M Reserve	5,500	4,723	Car Park Ticket Machines and Lights Electricity	Section 151 Officer
Invest to Save Reserve	3,800	3,800	CMIS upgrade business case	Section 151 Officer
Windmill	2,330	0	Camera replacement	Matt Harwood White
Community				
Environmental Health Reserve	3,392	3,392	Consultants	Louisa Moss
Crime & Disorder Reserve	2,000	2,000	Policy/ Guide review	Louisa Moss
COVID 19 Reserve	28,247	27,030	Environmental Health COVID works	Section 151 Officer
Crime & Disorder Reserve	5,000	3,515	Delivery of Walk Online 2022	Louisa Moss
Crime & Disorder Reserve	2,000	0	Support for Police Operations	Louisa Moss
Total	2,279,301	1,132,934		

APPENDIX 3: EARMARKED REVENUE RESERVES POSITION

Earmarked Reserves	Opening balance 2021/22 £'s	Transferred between reserves £'s	Transferred Out £'s	Transferred In £'s	Projected Opening balance 2022/23 £'s	Forecast Mov't In Year £'s	Estimated Closing Balance 2022/23 £'s
Transformation Reserve	(265,594)	50,000	10,287	-	(205,306)	59,713	(145,593)
Pension Reserve	(1,474,416)	1,000,000	-	(10,000)	(484,416)	(414,000)	(898,416)
Waste Contract Reserve	(26,706)	(13,509)	48,956	(400,000)	(391,259)	391,259	-
Legal/Insurance Reserve	(315,092)	(29,973)	99,972	(33,039)	(278,133)	36,040	(242,093)
Elections Reserve	(57,015)	-	5,000	-	(52,015)	10,000	(42,015)
Housing Reserve	(239,068)	100,000	-	(75,000)	(214,068)	25,000	(189,068)
Hard / Soft Infrastructure Reserve	(2,317,229)	29,973	347,263	-	(1,939,993)	232,876	(1,707,117)
Business Rates Smoothing Reserve	(4,038,649)	-	3,417,417	(1,672,930)	(2,294,163)	1,918,027	(376,135)
Leisure Smoothing Reserve	(420,481)	100,000	177,447	-	(143,034)	113,068	(29,966)
Investment Fund	(1,176,533)	(2,375,078)	16,931	(946,131)	(4,480,810)	2,019,638	(2,461,172)
Connect Reserve	(221,130)	-	95,181	-	(125,949)	125,949	(0)
COVID 19 Smoothing Reserve	(673,347)	600,000	41,157	(451,535)	(483,725)	483,725	-
Connect - Invest to Save	(497,847)	-	34,350	-	(463,497)	463,497	-
Total Earmarked Reserve	(11,723,106)	(538,587)	4,293,961	(3,588,635)	(11,556,367)	5,464,791	(6,091,575)
Carry Forwards							
Corporate	(1,124,066)	70,000	148,920	(425,170)	(1,330,316)	1,054,953	(275,363)
Project	(29,074)	-	8,960	(1,842)	(21,957)	1,888	(20,069)
IT	(106,659)	100,000	3,202	(79,736)	(83,193)	81,534	(1,659)
Housing	-	-	-	-	-	-	-
Total Carry forward	(1,259,800)	170,000	161,082	(506,749)	(1,435,467)	1,138,376	(297,091)
Grant Funded / Ring Fenced Reserve							
Corporate	(56,055)	24,078	6,540	-	(25,436)	-	(25,436)
Project	(676,040)	249,509	76,931	(274,817)	(624,418)	291,570	(332,848)
Housing	(740,693)	95,000	38,367	(63,440)	(670,766)	(28,924)	(699,690)
Total Grant Funded Reserve	(1,472,788)	368,587	121,839	(338,257)	(1,320,620)	262,646	(1,057,974)
Grand Total	(14,455,694)	-	4,576,881	(4,433,641)	(14,312,453)	6,865,813	(7,446,640)

APPENDIX 4A: REVENUE GRANT CARRY FORWARDS REQUESTED 2021/22

Portfolio	Grant Funded	Description
Leader & Deputy Leader	13,061	Temporary Pavement License Grant required for new burdens
Financial Services	65,272	Track and Trace Administration Support Grant
Financial Services	130,680	COVID Administration Support Grant
Financial Services	29,269	Contribution to Housing Benefit Reserve due to ring fenced funding
Financial Services	17,802	Contribution to ND New Burdens Reserve due to ring fenced funding
Commercial, Business, Local Economy & Leisure	10,000	Leisure Active Rochford Grant funding
Strategic Planning	10,047	Section 31 Biodiversity Grant to be spent in 22/23
Environment & Place	2,241	Contribution to Cherry Orchard Reserve
IT, Tourism, Housing & Parking	1,530	Winter Provision Grant Funding
IT, Tourism, Housing & Parking	32,641	Domestic Abuse Grant Funding
Community	50,792	COVID COMF Community Hub Funding
Community	17,569	Public Health Officer Reserve
Community	29,583	COVID COMF Environmental Health Funding
TOTAL	410,488	

APPENDIX 4B: REVENUE NON-GRANT FUNDED CARRY FORWARD REQUESTED 2021/22

Portfolio	Carry Forward	Description
Leader & Deputy Leader	41,108	Unspent staff training budget for potential training in shared service
Leader & Deputy Leader	15,501	Remaining budget of Chairmans funds for donation to charity
Leader & Deputy Leader	33,039	Unused budget for Constitution Review
Leader & Deputy Leader	43,839	Unspent salary budget to fund interim agency
Financial Services	27,020	Contribution to transparency code, including Redmond review for audit
Financial Services	12,000	Contribution to IT Reserve for PBP MID SCA changes
Commercial, Business, Local Economy & Leisure	2,320	Carry forward of R&M budgets for works committed but not completed
Commercial, Business, Local Economy & Leisure	920	Carry forward of H&S budget for works committed but not completed
Strategic Planning	7,610	Building Control budget required for scanning
Strategic Planning	110,207	Carry forward of surplus planning income for consultancy/ agency
Environment & Place	20,160	Carry forward of salary budget to fund interim agency
Environment & Place	8,163	Carry forward of R&M budgets for works committed but not completed
Environment & Place	30,000	Contribution of ring fenced income to Contractor Provision Reserve.
IT, Tourism, Housing & Parking	18,000	Required for Parking Shared Service Transformation Work
IT, Tourism, Housing & Parking	67,736	Carry forward of budgets for works committed but not completed
IT, Tourism, Housing & Parking	6,650	Carry forward of R&M budgets for works committed but not completed
IT, Tourism, Housing & Parking	50,000	Contribution to Housing Reserve for temporary accomodation R&M responsive demands
Community	735	Carry forward of Ring fenced Crime and Disorder budget
Community	1,842	Carry forward of Environmental Health budget required for backfilling staffing for new burdens
Community	37,407	Carry forward of salary budget to fund interim agency
TOTAL	534,258	

APPENDIX 4C: PRE-APPROVED USE OF GENERAL FUND BALANCES 2021/22

Portfolio	Approved Spend	Description
Community	22,550	Platinum Jubilee Purse
IT, Tourism, Housing & Parking	25,000	Ukraine Support
Strategic Planning	20,000	Sustainability Strategy Consultation
Leader & Deputy Leader	10,000	2022/23 Formal Meetings additional microphones and equipment
TOTAL	77,550	

APPENDIX 4D: COVID 19 SPECIFIC GRANTS 2021/22

Description	Portfolio	Grant Entitlement £	2020/21 Payments £	2021/22 Payments £	Grant Settlements £	Remaining Balance £
Discretionary Business Grants	Strategic Planning	902,500	902,500	-	-	-
Reopening High Streets Safely Fund/ Welcome Back Fund	Strategic Planning	121,735	22,655	100,170	-	1,090
Additional Restrictions Grant	Strategic Planning	3,293,873	1,273,143	2,005,730	-	15,001
Essex Funded Discretionary Grant	Strategic Planning	150,592	-	135,000	15,592	-
Essex Business Adaptations Fund	Strategic Planning	365,578	53,000	285,033	27,500	45
Click It Local	Strategic Planning	15,000	-	-	-	15,000
Compliance and Enforcement Grants	Community	30,918	7,028	14,084	9,807	-
Night Time Economy Funding	Community	10,566	6,210	3,139	-	1,217
Contain Outbreak Management Fund (COMF)	Community	88,010	-	58,427	-	29,583
Environmental Health Track & Trace	Community	50,000	16,313	25,618	-	8,068
Business Grants	Financial Services	17,700,000	17,700,000	-	-	-
Local Restrictions Support Grants	Financial Services	11,134,138	5,662,644	3,589,227	1,882,267	-
Omicron Hospitality	Financial Services	516,033	-	428,689	87,344	-
COVID 19 Additional Relief Fund	Financial Services	1,114,222	-	-	-	1,114,222
Test & Trace Government Scheme	Financial Services	391,500	127,500	378,500	-	114,500
Test & Trace Discretionary Scheme - funded by ECC	Financial Services	176,580	41,500	71,658	63,422	-
New Burdens Admin Support	Financial Services	437,910	750	-	-	437,160
COMF Clinically Extremely Cohort (CEV)	IT, Tourism, Housing & Parking	48,110	29,334	19,000	-	224
Winter Grant	IT, Tourism, Housing & Parking	3,000	-	-	-	3,000
TOTAL		36,550,267	25,842,576	7,114,275	1,971,432	1,621,983

COVID 19 GRANTS - included in the outturn table

Description	Portfolio	Grant Entitlement £	2020/21 Payments £	2021/22 Payments £	Grant Settlements £	Remaining Balance £
Protect & Vaccinate Funding	IT, Tourism, Housing & Parking	11,573	-	2,249	9,324	-
Community Hub	Community	100,000	-	49,208	-	50,792
TOTAL		111,573	-	51,457	9,324	50,792

APPENDIX 5: PROVISIONAL 2021/22 YEAR END CAPITAL POSITION

Scheme	2021/22	2021/22	2021/22	2021/22	2021/22	Variance	Variance of which is		
	Original Budget	In Year Additions (including slippage from prior years)	Reprofiling	Latest Budget	Outturn		Overspend	Underspend	Carry Forward
	£	£	£	£	£				
Commercial, Business, Local Economy and Leisure									
Asset Strategy works on Freight House	1,994,631	0	0	1,994,631	0	(1,994,631)		1,994,631	
Rochford Accommodation works from surveys and inspections	20,000	7,500	(1,000)	26,500	18,907	(7,593)	34		7,628
Rayleigh Accommodation works from surveys and inspections	0	0	1,000	1,000	923	(77)		77	
Windmill works from surveys and inspections	10,000	15,744	0	25,744	14,550	(11,194)		1,694	9,500
Rayleigh Grange Community Centre reinstatement works	100,000	0	0	100,000	2,148	(97,852)			97,852
Energy Efficient Street Lighting	11,000	12,786	0	23,786	8,441	(15,345)		15,345	
Responsive Capital works	10,000	0	(10,000)	0	0	0			
Health and Safety Adaptations/ Condition Survey	0	113	0	113	113	0			
Town Centre Regeneration Fund	50,000	0	0	50,000	0	(50,000)			50,000
Rochford Day Centre and CAB Replacement Doors, Windows and internal upgrade.	0	10,359	0	10,359	8,359	(2,000)		2,000	
Environment & Place									
Play Spaces Programme	300,000	25,000	0	325,000	93,649	(231,351)		231,351	
Open Spaces - replacements of fences, gates, litter bins and other furniture	25,000	33,072	0	82,759	66,844	(15,915)		6,435	9,480
Parks and Open Spaces Resurfacing works replacement of tarmac, concrete and paved foot paths	15,000	9,687	0						
Pavilions works following condition survey	62,000	48,770	(3,000)	107,770	74,105	(33,665)		21,362	12,303
Waste Bins replacement	25,000	0	6,250	31,250	31,562	312	312		
Vehicle Fleet replacement	35,000	140,000	(6,250)	168,750	0	(168,750)		128,388	40,362
Groundworks - Installation of Head Beams	15,000	0	0	35,000	19,416	(15,584)	21		15,605
Cemeteries works - essential refurbishments	20,000	0	0						
Public Conveniences Refurbishment	0	15,120	0	15,120	11,653	(3,467)		3,467	
IT, Tourism, Housing & Parking									
Car Park Machines - installation of 19 new Elite LS Cash Terminals	71,500	0	0	71,500	66,653	(4,847)		4,847	
Car Parks Resurfacing Programme	100,000	29,935	0	129,935	75,744	(54,191)		12,262	41,929
Mobile Working devise refresh	50,000	0	(7,500)	42,500	33,383	(9,117)		117	9,000
Telephony Network - New Phone Kits	15,000	10,000	0	25,000	0	(25,000)			25,000
Flat Bed Scanners	5,000	50,000	0	55,000	4,081	(50,919)			50,919
Infrastructure	25,276	26,004	0	51,280	30,949	(20,331)		20,331	
IT Migration Project	0	27,806	0	27,806	19,273	(8,533)			8,533
IT Wifi	50,000	10,000	0	60,000	10,437	(49,563)		49,563	
Disabled Facilities Grant	475,000	95,671	0	570,671	524,420	(46,251)		46,251	
Private Housing Renewal Programme	20,000	0	0	20,000	19,147	(853)		853	
Community									
Air Quality Grant Expenditure	0	69,786	0	69,786	34,264	(35,523)			35,523
Community Safety Fund - funds to aid community safety across district	100,000	0	0	100,000	4,235	(95,766)			95,766
Capital Programme Total	3,604,407	637,353	(20,500)	4,221,260	1,173,256	(3,048,004)	368	2,538,974	509,399

APPENDIX 6: CAPITAL PROJECTS REQUESTED TO CARRY-FORWARD FOR COMPLETION IN 2022/23

Portfolio	Project Area	£	Description
Commercial, Business, Local Economy & Leisure	Rochford Accommodation works from surveys and inspections	7,628	Required for works committed but not completed
Commercial, Business, Local Economy & Leisure	Windmill works from surveys and inspections	9,500	Required for works committed but not completed
Commercial, Business, Local Economy & Leisure	Rayleigh Grange Community Centre reinstatement works	97,852	
Commercial, Business, Local Economy & Leisure	Town Centre Regeneration Fund	50,000	
Environment & Place	Parks and Open Spaces Resurfacing works replacement of tarmac, concrete and paved foot paths	9,480	Required for works committed but not completed
Environment & Place	Pavilions works following condition survey	12,303	Required to supplement budget for 2022/23 and for works committed but not completed
Environment & Place	Vehicle Fleet replacement	40,362	Required for works committed but not completed
Environment & Place	Cemeteries works - essential refurbishments	15,605	Required for works committed but not completed
IT, Tourism, Housing & Parking	Car Parks Resurfacing Programme	41,929	Required for works committed but not completed
IT, Tourism, Housing & Parking	Mobile Device Refresh	9,000	Required for Demand for New Equipment
IT, Tourism, Housing & Parking	Telephony Network	25,000	Required for Ring Central integration with CRM
IT, Tourism, Housing & Parking	Flat Bed Scanners	50,919	Currently reviewing options for print devices and scanners
IT, Tourism, Housing & Parking	IT Migration Project	8,533	Required in order to complete IT Migration project
Community	Air Quality Grant Expenditure	35,523	Project balance required
Community	Community Safety Fund - funds to aid community safety across district	95,766	
	Total Capital Carry Forward	509,399	