



Committee and Date

Cabinet
6th July 2022

Item

Public

Financial Outturn 2021/22

**Responsible
Officer**

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1. Synopsis

Shropshire Council ended the financial year better than expected, with a final overspend of £2.5m, which is £1.8m better than the previous estimate.

2. Executive Summary

2.1 This report provides details of Shropshire Council 2021/22 financial performance for revenue and capital.

2.2 The key issues highlighted by this report are:

- The Council's revenue outturn position for 2021/22 is an overspend of £2.505m (an improvement of £1.841m when compared with projections made at Quarter 3), which represents a variance of 0.45% on the gross budget.
- The Council's capital programme for the year was reduced to £83.572m to reflect latest information with £66.581m of funding moved to later years of the programme to better reflect anticipated delivery.

3. Recommendations

3.1 It is recommended that Members:

In respect of the revenue budget:

- A. Note that the outturn is a overspend of £2.505m.
- B. As a result of the outturn position to note that the level of the General Fund balance stands at £11.522m, which is below the recommended level.
- C. Note the decrease in the level of service-related Earmarked Reserves and Provisions of £8.152m.

- D. Note that the Council has received revenue funding relating to Covid-19 in 2021/22 which covered all Covid-19 costs in the year, and so no additional costs have had to be funded by the Council's base budget.

Relating to ringfenced funding:

- E. Note that the outturn for the Housing Revenue Account (HRA) for 2021/22 is an underspend of (£0.251m) and the resulting level of the HRA reserve is £11.592m.
- F. Note that the level of school balances stands at £8.191m (£5.995m in 2020/21).

In respect of the capital programme:

- G. Approve net budget variations of £3.598m to the 2021/22 capital programme (in Appendix 11) and the re-profiled 2021/22 capital budget of £83.572m.
- H. Approve the re-profiled capital budgets of £132.724m for 2022/23, including slippage of £1.245m from 2021/22, £82.009m for 2023/24 and £34.077m for 2024/25 as detailed in Appendix 15.
- I. Accept the outturn expenditure set out in Appendices 12 and 13 of £82.327m, representing 98.5% of the revised capital budget for 2021/22.
- J. Approve temporary application of capital receipts of £18.273m to generate a one-off Minimum Revenue Provision saving of £0.398m in 2022/23.

Other matters:

- K. Approve that Shropshire Council act as accountable body for the Shaping Places for Healthier Lives Food Insecurity in South West Shropshire.

REPORT

4. Risk Assessment and Opportunities Appraisal

- 4.1 The management of the Council's Budget is a key process in ensuring the strategic risks are mitigated and the Council can carry out the business as intended and planned for within the Financial Strategy.
- 4.2 When the Council set the Financial Strategy in February 2021, which underpins this report, it took into account the requirements of the relevant legislation and any necessary service user consultation.

5. Financial Implications

- 5.1 This is the subject of the report.

6. Climate Change Appraisal

6.1. The Council's Financial Strategy supports its strategies for Climate Change and Carbon Reduction in a number of ways. The future programme includes programmes to support a range of initiatives such as moving to LED street lighting, enabling agile and mobile working dramatically, reducing travel and support for Park and Ride schemes to reduce car emissions within the town centres. A specific climate change revenue budget has been established in 2021/22 and further details about spend in this area is included in Appendix 1 to this report. The climate change schemes involving the Council's assets or infrastructure are included within the capital programme of which further detail can be found within Appendix 17.

7. Background

7.1 Budget monitoring reports are produced monthly for Executive Directors, and quarterly for Cabinet, highlighting the anticipated year end projection.

7.2 The monitoring reports track progress against agreed budget decisions, consider any budget changes (including re-profiling on Capital), forecast any significant variances to the budget, and enable corrective action to be taken to ensure a balanced budget at year end. Capital schemes are similarly reported on an exception basis.

8. Revenue Outturn - Overall Position

8.1 The Council approved a gross budget of £554.318m (net £208.647m) on 25th February 2021. This included savings of £9.804m.

8.2 The final outturn for 2021/22 shows net revenue expenditure of £211.152m and an overspend of £2.505m. This position includes the Covid-19 additional spending and income losses, which have been offset in full by emergency grant funding. The overall position for service areas is detailed in Table 1 (see Appendix 1).

Table 1: 2021/22 Budget Variations Analysed by Service Area (£'000)

Directorate	Revised Budget (£'000)	Controllable Outturn (£'000)	(Under) / Overspend (£'000)	RAGY Classification
Corporate Budgets	(51,562)	(53,552)	(1,990)	Y
Health and Wellbeing	2,177	1,756	(422)	Y
People	186,868	190,592	3,724	A
Place	69,765	70,030	265	G
Resources	1,397	2,374	976	R
Strategic Management Board	1	(47)	(48)	Y
Total	208,647	211,152	2,505	A

8.3 Key variances include:

- Children's social care pressures – staffing, agency staff, direct payments, leaving care allowances, internal residential home costs, legal costs – c£4.0m
- Temporary housing and housing benefits subsidy loss – c£1.1m
- Commercial investments, unachieved savings and income (Shire Services, Corporate Landlord) – c£1.6m
- Digital transformation savings now unachievable – c£2.5m
- Offset by one-off underspends across the Council – staffing, supplies/services, MRP, use of grant funding - (£6.7m)

8.4 The movement from the forecast outturn position at Quarter 3 is summarised in Appendix 2. Additional costs and loss of income as a result of Covid-19 in 2021/22 are detailed in Appendix 3.

9. Update on Savings Delivery

9.1 62% of the 2021/22 savings required have been delivered. £3.750m savings have not been achieved, and £2.039m of those will be carried forward into 2022/23 to be delivered as soon as possible. The savings outturn in 2021/22 are presented in Appendix 4. The impact on the outturn position of the savings that have not been delivered can be seen in Appendix 6.

10. Analysis of Outturn Projections including Ongoing Budget Pressures

10.1 The outturn position of £2.505m overspend (see paragraph 8.2 above) includes ongoing and new budget pressures identified. Appendix 5 lists the ongoing budget pressures that the Council is facing and Appendix 6 reconciles the monitoring position to savings delivery.

11. General Fund Balance

11.1 A breakdown of transactions impacting on the General Fund in 2021/22 are detailed in Appendix 7 and this shows a reduction in the balance held of £2.568m to £11.522m.

12 Housing Revenue Account

12.1 The Housing Revenue Account (HRA) outturn for 2021/22 shows a surplus of (£0.251m) against a budgeted deficit of £0.285m, giving a (£0.536m) variance against the approved budget. As at 31 March 2022 the HRA reserve stood at £11.592m. A breakdown of the HRA is provided at Appendix 9.

13 Reserves and Provisions

13.1 The overall position for reserves and provisions is set out in the Statement of Accounts 2021/22, however a detailed breakdown of the balances is contained at Appendix 10 and shows an overall reduction of £8.152m in reserves and provision (excl. delegated schools

balances).

14 Original & Final Capital Programme for 2021/22

14.1 During Quarter 4 there has been a net budget increase of £3.598m compared to the position reported at Quarter 3 2021/22. Appendix 11 summarises the overall movement, between that already approved and changes for Quarter 4 that require approval. Appendix 14 summarises the financing of the revised capital programme.

15 Capital Outturn Position

15.1 Total capital expenditure for 2021/22 was £82.327m, which equated to 98.5% of the re-profiled capital programme of £83.572m. Appendix 12 summarises the outturn position for 2021/22. A summary of significant variances by directorate and service area are provided In Appendix 13.

16 Projected Future Capital Programme

16.1 The updated capital programme and the financing of the programme is summarised by year in Appendix 15.

17 Capital Receipts Position

17.1 Appendix 16 summarises the current allocated and projected capital receipt position across 2021/22 to 2024/25.

18 External Funding – Shaping Places for Healthier Lives Food Insecurity in South West Shropshire

18.1 Shropshire Council submitted a bid in May 2021 to the Local Government Association and the Health Foundation for Shaping Places for Healthier Lives. The objective of the programme is for statutory and voluntary services to work together with communities to ensure people have access to the help and support they need to prevent food insecurity. Shropshire Council is working with Shropshire Food Poverty Alliance, Healthwatch and Citizens Advice Shropshire to deliver the programme. The application was successful and £300,000 was awarded over a 3 year period.

18.2 As accountable body we will monitor progress of the programme to confirm that the funding is being used correctly and objectives are being met. Progress updates will be provided to the Healthy Lives Steering Group, a subgroup of the Health and Wellbeing Board.

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

Financial Strategy 2021/22 – 2025/26

Financial Rules

Financial Monitoring Report – Quarter 1 2021/22

Financial Monitoring Report – Quarter 2 2021/22

Financial Monitoring Report – Quarter 3 2021/22

Cabinet Member (Portfolio Holder)

Gwilym Butler – Portfolio Holder - Resources

Local Member

Appendices

Appendix 1 – 2021/22 Budget Variations by Service

Appendix 2 – Movement in Projections Between Q3 and Outturn

Appendix 3 – COVID-19 Additional Expenditure and Income

Appendix 4 – Update on Delivery of 2021/22 Savings Proposals

Appendix 5 – Ongoing Budget Pressures

Appendix 6 – Reconciliation of Monitoring Projections to Savings Delivery

Appendix 7 – General Fund Balance

Appendix 8 – Amendments to Original Budget

Appendix 9 – Housing Revenue Account

Appendix 10 – Reserves and Provision 2021/22

Appendix 11 – Revised Capital Programme

Appendix 12 – Capital Programme Outturn Position by Directorate 2021/22

Appendix 13 – Summary of Significant Variances Between Revised Outturn Budget & Outturn Expenditure by Directorate and Service Area For 2021-22

Appendix 14 – Revised Capital Programme Financing 2021/22

Appendix 15 – Capital Programme 2022/23 To 2024/25

Appendix 16 – Projected Capital Receipts Position

Appendix 17 – Capital Programme Summary Outturn 2021/22

APPENDIX 1**2021/22 BUDGET VARIATIONS BY SERVICE****1.1 Summary**

Revenue variances are reported on an exception basis depending on the total variance from budget, and the percentage change in projection in any one period.

- Green Variance +/- 1% (or £0.05m if budget less than £5m)
- Amber Overspend between 1%-2% (or £0.05m-£0.1m if budget less than £5m)
- Red Variance over 2% (or £0.1m if budget less than £5m)
- Yellow Underspend more than 1% (or £0.05m if budget less than £5m)

Directorate	Full Year			RA GB Y	FOR INFORMATION ONLY		
	Net Budget £	Controllable Outturn £	Controllable Variation £		Outturn (incl. Non Controllable items*) £	Non Controllable Variation £	Total Variation £
Corporate Budgets	(51,562,440)	(53,552,463)	(1,990,023)	Y	(63,386,483)	(9,834,020)	(11,824,043)
Health and Wellbeing	2,177,434	1,755,680	(421,754)	Y	2,144,070	388,390	(33,364)
People	186,868,390	190,592,099	3,723,709	A	196,374,877	5,782,779	9,506,487
Place	69,764,926	70,029,647	264,721	G	73,214,287	3,184,640	3,449,361
Resources	1,397,330	2,373,650	976,320	R	2,878,380	504,730	1,481,050
Strategic Management Board	1,170	(46,955)	(48,125)	Y	(33,115)	13,840	(34,285)
TOTAL	208,646,810	211,151,659	2,504,849	A	211,192,017	40,359	2,545,207

*The non-controllable items included in the table above include items such as depreciation, impairment of assets, other capital charges and IAS19 (pension costs) that are not included within service projections throughout the year. These charges are produced at the year-end as they are calculated as part of the closedown procedures. The budgets for the year are set in the February of the preceding financial year, and rather than reallocate these budgets at the year end to match where the accounting entries are processed, we allow variations from budget to be reported instead. With the exception of insurance costs, the net effect of these variations across the Council will always be nil, as any overspends within non-controllable budgets for service areas will be offset by a Corporate underspend which reflects the statutory requirement that any variations in these budgets should not impact on the Council Tax payer and ultimately the Council Tax that we charge.

1.2 Detail of Controllable Outturn and Variations by Service Area

CORPORATE BUDGETS	Full Year			RAGY
	Budget £	Controllable Outturn £	Controllable Variance £	
Total	(51,562,440)	(53,552,463)	(1,990,023)	Y

Corporate Budgets	Portfolio Holder Resources	(51,591,340)	(53,581,363)	(1,990,023)	Y
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In year savings of (£1.163m) have been delivered against MRP budgets.
A budget pressure of £0.173m was incurred in relation to the loss of the WME profit share. This was offset by expected additional income from interest receivable of (£0.862m) and forecast underspends against non-distributable costs of (£0.131m). Smaller one off savings were also delivered against QICS PFI charges.

Business Continuity - Covid 19	Portfolio Holder Resources	28,900	28,900	-	G
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No variance from budget at Outturn.

HEALTH AND WELLBEING	Full Year			RAGY
	Budget £	Controllable Outturn £	Controllable Variance £	
Total	2,177,434	1,755,680	(421,754)	Y

Regulatory Services	Portfolio Holder Adult Social Care and Public Health	1,852,474	1,566,549	(285,925)	Y
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There is an underspend of (£0.286m) within the Regulatory Services section of Health and Wellbeing. The major variances across the service area are as follows:

- £0.176m of unachieved savings in relation to restructuring the services and increasing income on an ongoing basis, that have not been achieved partly due to resources being assigned to handling the Covid-19 outbreak.
- (£0.062m) underspends on supplies and services expenditure and as a result of additional income received
- (£0.112m) underspends due to delays in recruiting to vacant posts
- (£0.288m) underspends as a result of staffing resources reassigned to handling the Covid-19 pandemic being funded by the Contain Outbreak Management Fund grant.

Non Ring Fenced Public Health Services	Portfolio Holder Adult Social Care and Public Health	280,100	144,271	(135,829)	Y
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The underspend of (£0.136m) is due to in-year savings of (£0.028m) in employee costs and COMF funding of (£0.082m) applied, alongside a reduction in supplies and services expenditure of (£0.005m) and other additional income of (£0.021m).

Ring Fenced Public Health Services	Portfolio Holder Adult Social Care and Public Health	44,860	44,860	-	G
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No variance from budget at Outturn.

PEOPLE	Full Year			RAGY
	Budget £	Controllable Outturn £	Controllable Variance £	
Total	186,868,390	190,592,099	3,723,709	A

People Directorate Management	Portfolio Holder Adult Social Care and Public Health	3,291,610	3,460,356	168,746	R
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Due to senior management staffing changes in this area, there was a one-off monitoring pressure of £0.055m, due to temporary vacancy cover via an agency and one-off recruitment and staff advertising expenditure. The remainder of the overspend relates to one-off non-staffing expenditure such as legal expenses.

Adult Social Care Business Support and Development	Portfolio Holder Adult Social Care and Public Health	3,787,980	3,417,656	(370,324)	Y
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There is an underspend within Business Support and Development of (£0.370m). A summary of the major variances is as follows:

- (£0.207m) underspend on Business Support. This is largely down to staffing and costs associated with posts and is due to a mixture of carrying vacancies and utilising one-off funding streams.
- (£0.099m) underspend on Joint Training and the Professional Development Unit. This is largely down to reduced

staffing costs and overachievement of income targets. • (£0.065m) underspend within Enable, due to the generation of additional income from external contracts.					
Adult Social Care Management	Portfolio Holder Adult Social Care and Public Health	887,680	889,288	1,608	G
Minor variance from budget at Outturn					
Adult Social Care Provider Services	Portfolio Holder Adult Social Care and Public Health	3,564,360	3,551,930	(12,430)	Y
Minor variance from budget at Outturn					
Adult Social Care Operations	Portfolio Holder Adult Social Care and Public Health	107,419,170	107,705,120	285,950	G
<p>There is an overspend within Social Care Operations of £0.286m. The major variances are as follows:</p> <ul style="list-style-type: none"> •£0.910m overspend across the purchasing budget. Adult Social Care experienced a significant movement in its purchasing ability that took place just after Quarter 1 reporting, whereby the Council experienced a shift in the care and support marketplace, resulting in increased costs in both domiciliary care and care home placements. The Council's ability to purchase within expected local price points has been further challenged, meaning that 40% of the care and support marketplace is operating within our local price points and 60% is not within our local price points and which, therefore, presents further pressures to expenditure. This challenging position is mirrored by a national shortage within the domiciliary care marketplace, and that also impacts on our local care providers, who are struggling to recruit and maintain staffing levels, following the direct impact of the pandemic, but also as a result of care staff making the decision to leave the sector. The result of this is that the Council is supporting people into short-term residential care placements that are more expensive than planned, and are as a direct result of the lack of availability. It is widely believed that this unavailability in the domiciliary care market is partly as a result of the Covid-19 "aftermath" and the impacts that Covid-19 is still having on workforce resources. The vulnerable older people entering social care now have more increased care needs, and so caution is required when reviewing ongoing growth assumptions. Where possible we have applied additional Covid-19 and NHS funding to offset pressures, but this funding is only short-term and mixed with the increasing cost of care and the cost of care modelling that is currently taking place, this pressure is likely to grow in 2022/23. •£0.048m overspend on delivery costs. The two main pressures are £0.108m within assistive technology (telecare equipment) and £0.133m void supported living costs, where the lease costs of a property are not covered by tenants' Housing Benefit income. This is partly offset by reduced transport costs (£0.194m) • (£0.672m) underspend within the staffing budget due to delays in recruiting to vacant posts. This is mainly within the community social work teams. We have also utilised other one-off funding streams against pay costs where applicable. 					
Housing Services	Portfolio Holder Adult Social Care and Public Health	3,188,680	3,928,036	739,356	R
<p>There is an overspend within Housing Services of £0.739m. The major variances are as follows:</p> <ul style="list-style-type: none"> •£1.440m overspend on temporary accommodation, due to an unprecedented number of homelessness cases. The nature of the demand also means that the Housing service is incurring large security and repair costs that are not being covered by Housing Benefit payments. Cost savings targets have been proposed by reducing the reliance on more expensive bed and breakfast usage and by undertaking a review of security costs. However, this is an ongoing pressure and growth has been applied to the 2022/23 budget, meaning that the service will be aiming to deliver a balanced budget going forward. •£0.103m net overspend relating to carried forward 20/21 savings, following application of (£0.150m) Covid-19 grant. Of those savings that will not be achieved in the longer term, growth has been allocated within the 2022/23 budget • (£0.367m) underspend on staffing due to in-year staff vacancies and the use of one-off funding streams where applicable. • (£0.436m) underspend on delivery costs, in particular Supporting People contracts (£0.201m), IT costs (£0.102m) and the application of Rough Sleepers grant (£0.123m) 					
Children's Social Care and Safeguarding	Portfolio Holder Children's and Education	43,169,240	46,851,644	3,682,404	R

A budget pressure of £1.106m was reported across the service area in relation to staffing. The majority of the £1.106m relates to the net budget pressures caused by agency social workers covering social worker posts. It is necessary to ensure that children who are looked after, on a Child Protection Plan or children in need of a plan are adequately supported in line with statutory timescales and this will dictate that sickness, maternity or temporary vacancies must be covered in the interim through agency staff. Although significant growth of £1.667m was built into the budget for a number of social workers posts, those staff that are responding to our recruitment campaign tend to be inexperienced ASYE social workers, so agency workers will be required to stay in post for a limited time to support these new social workers until such time that they are able to take on full caseloads. The service remains focused on recruitment and retention but there is an issue around social worker recruitment and retention with national recognition that the number of social workers enrolling on to social worker courses remains static, the Department for Education data predicting an annual shortage of qualifying social workers compared to annual vacancies of 1,720 and rising across all Local Authorities, an increase in the number of qualified social workers leaving the profession compared to the number of new entrants and an increase in demand which is highly anticipated to only increase further as recent Covid-19 restrictions are lifted. Shropshire's geographical location and dispersed population and difference in neighbouring local authorities immediate pay and reward packages has exacerbated these national issues at a local level. The recruitment campaign for children's services has been continuous and we are engaged with the graduate programmes for social work Step Up. A recent decision has been made to commission a media agency to develop a recruitment campaign for the recruitment of Children's social workers in Shropshire. This approach has been successful in other local authorities. This media campaign will produce a long term set of recruitment materials to use for future campaigns. The service also embarked on an invest to save strategy to grow our own workforce by creating social workers that are local, with good knowledge of local issues and services, and have a long-term commitment to working in Shropshire. The programme of developing our own Social Work Hub aims to create a local pathway to qualification with preferred providers either being in Shropshire or within reasonable commuting distance. To date 18 social work apprentices have started their training with the first cohort of 8 that started in January 2020 set to complete their training in January 2023. This strategy of training our own social workers is a long-term strategy that will contribute to the local supply of qualified social workers in the market being sufficient when future vacancies are advertised. £0.155m of this £1.106m budget pressure related to social worker retention payments made to social workers every 2 years to retain their services. This strategy is a key part of the Council's focus on retaining highly sought after, qualified social workers whose services will be in demand from other local authorities given the national shortage of social workers. The retention payment of £5,000 is the equivalent cost of an agency social worker covering a vacant social worker post for 2 months so ensures good value for money in minimising the number of social workers leaving the Council.

There was an overspend of £0.544m across all of the Council's internal residential homes. This overspend mostly related to staffing pressures whereby existing staff have worked additional hours to provide additional support to the children accommodated at these homes. Some of this budget pressure related to the Council's 2 new 2-bedded homes which provided good quality care for the children accommodated at those homes at a cheaper cost than those children would be accommodated at using external residential home providers. Due to the increase in complexity of the needs of the children accommodated at these homes, total expenditure exceeded the original budget set up for these 2 homes but as long as the weekly cost remains below that of a comparative external residential home provider, the service is satisfied that the homes provide good value for money as well as good outcomes for the children accommodated there.

There was a £0.111m budget pressure reported within the Placements budget area. This relates to a shortfall in contributions received from Education and Health partners towards joint funded, Social Care led placements compared with the budgeted amount. What is not reflected in this figure is the £1.308m budget pressure on direct placements expenditure as this pressure was offset by the Council's Covid-19 Support Grant this year. Expenditure growth has been built into the budget for 2022/23. The Stepping Stones Project invest to save strategy is a long term strategy with a system-wide transformation to provide an integrated service for young people who are either in care, edging to, or on the edge of care to ensure that the young person is not passed from service to service but instead supported by a dedicated operational team at a multi-disciplinary hub. This project is intended to build capacity in order to allocate resources more effectively. This project is designed to manage the predicted growth in expenditure within placements and to achieve the savings outlined within the Council's Financial Strategy whilst enabling the Council to continue to fulfil its statutory duties.

There was a £0.644m budget pressure reported in the Disabled Children's Team (excluding the staffing team). Some of this related to Direct Payments (£0.231m). The increase in demand for DCT direct payments has been recognised and budget growth has been built in for 2022/23. The remaining £0.413m related to bespoke, short term care packages of prevention and support for Disabled Children. This is an area which has seen a significant increase in demand in 2021/22 though it is important to note that these high cost home care packages for disabled children, are in some cases a short term alternative to placing a child in a long term residential placement.

There was a £0.338m budget pressure reported in the Leaving Care Team (excluding the staffing team). £0.261m of

this related to accommodation costs for care leavers and allowances paid to care leavers, reflecting an increase in the number of children staying in relatively high cost supported accommodation placements beyond their 18th birthday. This is a pressure that has grown throughout the financial year and may well represent an ongoing budget pressure. The remaining £0.077m relates to Council Tax discretionary relief for Care Leavers.

Overspends totalling £1.208m related to non-staffing budgets such as legal/barrister fees, medical assessments, transport recharges and interpreting fees across several social work teams. Some growth was built into the budget for 2021/22 but these costs have increased significantly in line with the sharp increase in demand elsewhere in the service. Of this value, £0.212m relates to the Public Law Outline support packages budget which is an area that has seen significant growth in 2021/22. It is anticipated that this will be an ongoing budget pressure.

Offsetting the budget pressures reported above, Adoption Services reported a (£0.009m) underspend and there was a (£0.260m) decrease in the Children's Social Care bad debt provision reflecting an overall reduction in historic debt owed to the service area as at the end of the financial year.

Children's Early Help, Partnerships and Commissioning	Portfolio Holder Children's and Education	2,631,030	2,437,580	(193,450)	Y
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A one-off monitoring saving totalling (£0.125m) is reported against the budget for the Council's six Early Help family hubs. The majority of the underspend related to temporary vacancy management savings caused by delays in recruiting staff to vacant Family Support Worker posts at the hubs. Approximately (£0.036m) of the (£0.125m) related to staff mileage underspends caused by reduced staff travel due to the pandemic.

(£0.025m) of one-off budget savings also related to temporary vacancy management and reduced staff travel elsewhere in the Early Help structure, specifically the Family Information Service, Parenting and Not in Education, Employment or Training (NEETS) teams.

There was a further (£0.017m) underspend reported against West Mercia Youth Offending Service, reflecting Shropshire Council's share of the West Mercia Youth Offending Service reserves. This figure was not budgeted for. West Mercia Youth Offending Service shows as part of Early Help service budget for financial reporting purposes but is stand-alone rather than part of Early Help operationally.

The remaining (£0.026m) underspend is a combination of one-off monitoring savings against the Early Help commissioned services budget (£0.015m) and an underspend of (£0.012m) against the Early Help transformation budget, where expenditure on repairs and maintenance of family hub buildings came to less than the budgeted value.

Learning and Skills	Portfolio Holder Children's and Education	18,928,640	18,350,489	(578,151)	Y
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An underspend totalling (£0.285m) was reported against the teachers' pension compensation payments budget, where the actual expenditure has reduced from £2.227m in 2020/21 to £2.000m in 2021/22. At the end of the 2021/22 financial year, it was identified that a payment to the Teachers Pension Agency totalling £0.114m and relating to quarter 1 of 2021/22 was accounted for in the 2020/21 financial year in error. This has had the effect of showing a larger underspend on teachers' pension compensation payments than previously forecast. It means that the outturn position on this particular budget is understated by (£0.114m) compared to a typical year.

In addition to this, there is also a (£0.180m) underspend reported against the Council's base budget contribution towards schools' redundancies. For the second year running, the Council has experienced a relatively low number of relatively low-cost school redundancies compared to historic levels.

An underspend of (£0.123m) relating to home to school transport is reported. This is a relatively small underspend as a percentage of the £12.703m net budget. The main area of expenditure growth in home to school transport in recent times is within the SEND transport budgets. Here, we have seen a 20% increase in actual expenditure from 2017/18 to 2020/21. The reasons for this are a combination of increased SEND passenger numbers, increased complexity of passengers leading to more bespoke transport arrangements and increased parental expectations as a result of increased knowledge and awareness of the guidance. Within this budget area, we have seen a particularly large increase in relation to transport costs for the Council's pupil-referral unit. This is as a consequence of an unprecedented increase in passenger numbers and more bespoke transport arrangements. Despite this trend of increasing expenditure, the SEND Home to School transport budgets are reporting an underspend of (£0.159m) as the expenditure has not increased to the level budgeted for in 2021/22. This underspend is offset by an overspend on the Children's fleet, where the costs relate to employee costs for drivers, passenger assistants and agency staff, plus vehicle hire charges and fuel charges.

The remaining £0.010m variance is the result of one-off budget monitoring pressures across several teams.

Central DSG	Portfolio Holder Children's and Education	-	-	-	G
<p>There is a (£1.452m) in year surplus reported against the Central Dedicated Schools Grant (DSG). This is due to an in-year underspend reported on the High Needs Block of DSG totalling (£1.297m).</p> <p>For context, significant growth has been allocated to this budget for 2021-22 by the Government; the High Needs Block DSG allocation was significantly increased by £3.781m from £28.016m in 2020-21 to £31.797m in 2021-22. This is partly due to the funding floor factor in the high needs national funding formula for 2021-22 providing for every local authority to receive an underlying increase of at least 8% per head of 2 to 18 population. The other explanation for the increase is that the High Needs Block DSG now incorporates the Teachers Pay and Pension grant for both special schools and alternative provision settings. Furthermore, in December 2020, Schools Forum approved a transfer of 0.5% from the Schools Block to the High Needs Block to support growth pressures on the High Needs Block. Agreement was given to transfer the remaining schools block budget, up to 0.5% after fully funding schools with the National Funding Formula factors and values. In 2021-22, the Council has been able to fully fund schools in this way, while transferring across the full 0.5% of the Schools Block budget to the High Needs Block budget which has increased the High Needs Block budget in year by £0.876m from the published allocation of £31.797m to a budget of £32.674m. While the expenditure continues to increase year on year in most areas of the budget, the level of spend has not increased by as much as the increase in High Needs Block DSG allocation. This is particularly true of expenditure on Post 16 FE College placements where this budget was increased by £0.581m in anticipation of significant growth in numbers of pupils and expenditure, however the outturn position shows an underspend of (£0.926m), reflecting a decrease in spend against this budget rather than in increase.</p> <p>There was also an underspend of (£0.202m) against the Council's Schools Growth funding allocation of £0.438m, as well as an underspend of (£0.093m) against the Council's Early Years Block DSG allocation of £16.592m. With the Early Years Block DSG allocation it is important to note that the final Early Years Block DSG allocation is not published until well in to the 2022/23 financial year, so the underspend of (£0.093m) remains a provisional figure until that point.</p> <p>The in-year surplus or underspend of (£1.452m) being reported on the DSG removes the cumulative DSG deficit carried forward from 2020/21 of £0.870m, leaving a cumulative DSG surplus position of (£0.582m) at the end of the 2021-22 financial year. The removal of the deficit was positive in terms of the Council meeting the Department for Education's requirement to reduce or manage down the DSG deficit as soon as possible.</p> <p>While carrying a surplus of (£0.582m) forward reflects a healthy financial position for the Council's DSG, it is important to note that a small proportion of high-cost, low incident cases can disproportionately impact the High Needs Block DSG financial position. We know that many young people have been adversely impacted over the past 2 years and this is no different for SEND children, and may well be even more pronounced. The impact over this period has the potential to see the number of vulnerable children and young people presenting with complex mental health and behavioural needs requiring provision increasing and this will have a knock on effect on the High Needs Block DSG as we meet the needs of this cohort.</p>					

PLACE	Full Year			RAGY
	Budget £	Controllable Outturn £	Controllable Variance £	
Total	69,764,926	70,029,647	264,721	G

Director of Place	Portfolio Holder Communities, Culture, Leisure and Tourism, Transport	858,330	891,537	33,207	G
The overspend is mainly due to this area bearing an increased share of trade union costs.					
Assistant Director Commercial Services	Portfolio Holder Physical Infrastructure (Highways, Built Housing, Assets)	189,060	194,875	5,815	G
Minor variance from budget at Outturn					
Corporate Landlord	Portfolio Holder Physical Infrastructure (Highways, Built Housing, Assets)	858,095	1,416,462	558,367	R

The overspend is principally made up of £0.066m pressure due to unachieved savings, £0.012m business rates pressures, £0.016m pressure on rental budgets, £0.135m pressure on repairs and maintenance budgets across the CL estate, £0.121m pressure relating to unbudgeted Shropshire Local in the Darwin Centre costs, £0.029m contribution to the bad debt provision, £0.149m capital expenditure charged against the General Fund and £0.082m ground maintenance costs across the estate. These pressures have been offset in part by (£0.079) underspend on utilities across the estate.

Property & Development	Portfolio Holder Physical Infrastructure (Highways, Built Housing, Assets)	370,455	963,683	593,228	R
Delays to projects and the collapse of a potential acquisition relating to commercial investment has resulted in £1.672m unachievable saving against the commercial investment savings target this year. This has been partially offset by one-off savings on budgeted investment costs (MRP (£0.684m)). There is also (£0.285m) underspend across staffing teams as there have been difficulties filling vacancies, putting pressure on teams. (£0.025m) savings have been made in year on transport costs and (£0.121m) release of a provision has been made at year end. (£0.089m) additional in year recharges and income recovery have been achieved and (£0.064m) Covid-19 Support grant has been applied towards unachieved savings. However, a further pressure of £0.196m has arisen on repairs and maintenance budgets across the estate.					
Commercial Services Business Development	Portfolio Holder Physical Infrastructure (Highways, Built Housing, Assets)	5,770	59,313	53,543	A
Achievement of commercial income has been delayed - Target to be achieved in 2022-23.					
Climate Change	Portfolio Holder Climate Change, Natural Assets and the Green Economy	1,042,520	418,100	(624,420)	Y
Initial forecasts of the revenue contribution to various capital projects were over-estimated giving rise to a significant in year underspend.					
Shire Services	Portfolio Holder Physical Infrastructure (Highways, Built Housing, Assets)	429,100	813,520	384,420	R
This area has £0.401m historic savings that remain largely unachieved in 2021/22, however a recent Cabinet report proposed action that could be taken from 2022/23 to address £0.250m of those unachieved savings on an ongoing basis. In the meantime, the year end position for Shire Services is one where costs have been recovered through income generated, but not the trading position that the budget requires, which is one where a significant trading surplus that contributes towards the running of other core Council services has been achieved. As the service has incurred a budget deficit, therefore, a further loan of £0.384m from the General Fund is required.					
Assistant Director Economy & Place	Deputy Leader and Portfolio Holder Economic Growth, Regeneration and Planning	267,880	273,604	5,724	G
Minor variance from budget at Outturn.					
Planning Services	Deputy Leader and Portfolio Holder Economic Growth, Regeneration and Planning	2,077,860	2,325,037	247,177	R
<p>Building Control:- There were additional costs of £0.253m in dealing with enforcement issues and dangerous structures. This accounts for the overspend in Planning Services.</p> <p>Street Naming & Numbering and Land Charges:- Net income was slightly better than budget by (£0.017m).</p> <p>Natural and Historic Environment:- There was a variance of £0.034m associated with a reduction in expected income and temporary staffing arrangements, costing slightly more than budget.</p> <p>Development Management:- This service area showed a favourable variance to budget mainly due to a favourable adjustment to the provision for doubtful debts of (£0.061m).</p> <p>Highways Development Control:- This service area was £0.025m over budget; the main variances resulting from additional agency/contractor support to cover staff vacancies.</p>					
Economic Growth	Deputy Leader and Portfolio Holder Economic Growth, Regeneration and Planning	1,163,640	1,123,665	(39,975)	Y

Vacancy management and contributions from other organisations towards project costs have led to an underspend in 2021/22.					
Broadband	Portfolio Holder Digital, Data and Insight	173,410	174,810	1,400	G
Minor variance from budget at Outturn.					
Planning Policy	Deputy Leader and Portfolio Holder Economic Growth, Regeneration and Planning	850,750	850,528	(222)	Y
Minor variance from budget at Outturn.					
Shrewsbury Shopping Centres (Commercial)	Portfolio Holder Physical Infrastructure (Highways, Built Housing, Assets)	(121,530)	(278,643)	(157,113)	Y
<p>Darwin Shopping Centre has been subject to several pressures including negotiating less favourable lease renewals, tenants leaving and delays to relocations from Pride Hill. These pressures have resulted in a reduction in income of £0.524m, however this reduction is offset by savings of (£1.057m) on premises related expenditure and supplies and services budgets (which includes the release of bad debt provision that is no longer required). (£0.120m) saving has also been achieved on external support costs.</p> <p>This has allowed for the creation of a reserve for repairs & maintenance and contributions to capital expenditure of £0.481m.</p>					
Shrewsbury Shopping Centres (Development)	Deputy Leader and Portfolio Holder Economic Growth, Regeneration and Planning	512,770	402,941	(109,829)	Y
<p>In year savings in relation to the Pride Hill centre are a result of increased income of (£0.374m) and savings of (£0.108m) on premises related expenditure and supplies and services costs (which includes the release of bad debt provision that was no longer required). This has allowed for the creation of a reserve for repairs and maintenance of £0.300m. Meanwhile Riverside shopping centre retains some tenants on inclusive leases and there is unachieved income of £0.120m that is partially offset by savings of (£0.048m) on premises related expenditure and services and supplies costs.</p>					
Assistant Director Infrastructure	Portfolio Holder Physical Infrastructure (Highways, Built Housing, Assets)	228,900	219,852	(9,048)	Y
Minor variance from budget at Outturn.					
Environment and Transport	Portfolio Holder Communities, Culture, Leisure and Tourism, Transport	9,041,460	9,334,880	293,420	R
<p>Parking:- For parking there was still a significant impact of Covid-19 during 2021/22. In addition, there was also the loss of the Smithfield carpark in Bridgnorth (due to sale by the owner). A combination of these factors had a significant impact on net parking income in 2021/22. Overall, net income was down (compared to budget) by £1.298m. Covid-19 loss of income support grant of (£1.040m) reduced the net position to a shortfall of £0.258m. Work to track demand and assess behaviour changes continues and is constantly reviewed.</p> <p>Street Cleansing and Grounds Maintenance:- The assessment of the value of work completed by external contractors at 31st March 2022 was much greater than that anticipated (and forecast) during the year, at a value of £0.322m over budget. This has been mitigated by a draw down of reserves.</p> <p>Public Transport:- Overall the service area was (£0.032m) under budget.</p> <p>Strategic:- Senior staffing structure amendments during March gave rise to additional costs in 2021/22. Overall the service area was £0.084m over budget.</p>					
Highways	Portfolio Holder Physical Infrastructure (Highways, Built Housing, Assets)	8,454,300	7,777,721	(676,579)	Y

Highways (Streetworks) - This service area seeks to minimise disruption to the highways network and will penalise organisations that fail to complete their interventions in accordance with their permit to operate. Net income for this service area was (£0.813m) greater than budget, and this service area accounts for the majority of the overall favourable variance to budget within Highways.

Highways (Operations) - Significant improvements have been made to reduce the cost per repair, and adopting a policy of permanent repairs (capital) wherever possible, so less repairs of a temporary nature (revenue) are made. This approach has delivered budget savings of (£0.428m) in 2021/22, mitigated by a transfer to reserves for future work, leaving the overall favourable variance at (£0.128m), however, it continues to remain a challenge to adequately resource the service within the current budgets.

Highways (Bridges, Structures and Drainage) – For this service area the focus has been to deliver permanent (capital) improvements wherever possible. For this service area the outturn was £0.007m over budget.

Highways (Governance) - Further to the notes above (Highways Operations), the service required additional resource in the assessment of asset condition and planning/programming of works, amounting to £0.257m.

Waste Management	Portfolio Holder Climate Change, Natural Assets and the Green Economy	31,697,490	31,674,032	(23,458)	Y
Minor variance from budget at Outturn					
Assistant Director Homes and Communities	Portfolio Holder Communities, Culture, Leisure and Tourism, Transport	109,790	102,016	(7,774)	Y
Minor variance from budget at Outturn					
Housing Development and HRA	Portfolio Holder Physical Infrastructure (Highways, Built Housing, Assets)	56,030	21,906	(34,124)	Y
Recovery of staff costs (including uplift) from the Council's wholly owned housing subsidiary. In years where staff are assigned to Council-related work for some of the year, there is likely to be less of a favourable variance.					
Bereavement Services	Portfolio Holder Communities, Culture, Leisure and Tourism, Transport	(241,870)	(278,659)	(36,789)	Y
The variance is due to (£0.032m) additional income received, plus other minor variances					
Registrars and Coroners	Portfolio Holder Communities, Culture, Leisure and Tourism, Transport	702,300	664,893	(37,407)	Y
The underspend of (£0.037m) is as a result of overspends of £0.090m for additional postmortem fees, employee and IT costs, offset by additional Registrars income of (£0.127m).					
Trading Standards and Licensing	Deputy Leader and Portfolio Holder Economic Growth, Regeneration and Planning	1,870,766	1,612,879	(257,887)	Y
The underspend of (£0.258m) within the Trading Standards and Licensing section of Place relates to: <ul style="list-style-type: none"> • £0.175m of unachieved savings in relation to restructuring the services and increasing income. These have been deemed to be permanently unachievable. • £0.223m of implementation costs in relation to the replacement of service-critical IT software systems. • (£0.263m) underspends due to delays in recruiting to vacant posts. • (£0.403m) underspends as a result of staffing resources reassigned to other projects under alternative funding streams (eg. handling the Covid-19 pandemic (COMF)) 					
Head of Culture, Leisure & Tourism	Portfolio Holder Communities, Culture, Leisure and Tourism, Transport	383,560	413,897	30,337	G
The variance is predominantly due to (£0.042m) savings unachieved throughout the majority of 2021/22, but now achieved in full as at 31 st March.					
Arts	Portfolio Holder Communities, Culture, Leisure and Tourism, Transport	72,750	42,755	(29,995)	Y

The underspend is due to the staff member being seconded through the year to another service area, and the Arts work being shared amongst the other Culture Leisure and Tourism staff.

Shropshire Hills AONB	Portfolio Holder Climate Change, Natural Assets and the Green Economy	40,300	40,520	220	G
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Minor variance from budget at Outturn

Outdoor Partnerships	Portfolio Holder Communities, Culture, Leisure and Tourism, Transport	1,188,430	1,139,792	(48,638)	Y
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The underspend is principally made up of (£0.034m) underspend on Rights of Way maintenance due to high levels of income and the capitalisation of a project funded with capital grant, and (£0.027m) underspend on Rights of Way mapping & enforcement due to in year staffing vacancies, partially offset by £0.014 lower than budgeted RPA Higher Level Stewardship income for Country Parks.

Leisure	Portfolio Holder Communities, Culture, Leisure and Tourism, Transport	2,457,720	2,512,854	55,134	A
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Reductions in income due to the Covid-19 pandemic have been mitigated by application of the Covid-19 grant funding. The adverse variance is mainly due to additional part time payroll costs at the leisure centres that are run by the Council.

Libraries	Portfolio Holder Communities, Culture, Leisure and Tourism, Transport	3,406,770	3,447,377	40,607	G
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The Library service is undergoing a 'transformation review'. Part of this work is to deliver the required savings (£0.071m in 2021/22), which has not been achievable in full to date, however a review of the staffing structure has identified annual savings which will achieve the required target in 2022/23. The service has worked to reduce expenditure in year to mitigate this unachievable saving, mainly through delays in replacement of staff who have left the service.

Museums and Archives	Portfolio Holder Communities, Culture, Leisure and Tourism, Transport	1,463,710	1,636,723	173,013	R
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Acton Scott Farm Museum has been closed from 1 July 2021. This has caused the outturn for the farm to give rise to an adverse variance of £0.132m, as a result of loss of visitor income. There have also been additional staffing pressures across the Museums Service.

Theatre Services	Portfolio Holder Communities, Culture, Leisure and Tourism, Transport	154,410	36,779	(117,631)	Y
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Covid-19 has had a significant impact upon the Theatre in 2021/22, both early in the year and, for example, there were ventilation issues at the OMH, reducing capacity. The Cultural Recovery grant of (£0.533m) safeguarded the early part of 2021/22 and returns of audiences during the latter part of the year have been greater than anticipated, resulting in the final outturn position.

RESOURCES	Full Year			RAGY
	Budget £	Controllable Outturn £	Controllable Variance £	
Total	1,397,330	2,373,650	976,320	R

Executive Director of Resources	Portfolio Holder Resources	95,230	105,649	10,419	G
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Minor variance from budget at Outturn.

Customer Services	Portfolio Holder Resources	449,420	146,008	(303,412)	Y
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(£0.122m) vacancy management savings have been achieved in year, (£0.054m) supplies and services savings have been made, particularly in relation to IT software licenses, and the application of one-off Covid-19-related grants to fund staff costs has resulted in a further underspend of (£0.130m).					
ICT Digital Transformation Project	Portfolio Holder Digital, Data and Insight	(2,215,590)	230,720	2,446,310	R
This area contains the historic DTP savings target for the Council which has not been achieved. Partial savings relating to telephones have been delivered and are incorporated into the outturn position. Growth has been allocated within the 2022/23 budget to offset the unachievable savings target.					
ICT Services	Portfolio Holder Digital, Data and Insight	62,060	20,882	(41,178)	Y
Savings have been realised across IT contracts.					
Communications & Engagement	Leader and Portfolio Holder Policy and Strategy, Improvement and Communications	1,900	(87,183)	(89,083)	Y
Unmet fees and charges income budgets have been more than offset by a combination of 'one-off' vacancy management savings and the use of Covid-19 related (and other) grant income to fund posts associated with project work.					
Information, Intelligence and Insight	Portfolio Holder Digital, Data and Insight	(45,770)	(85,062)	(39,292)	Y
Vacancy management efficiencies of (£0.013m) were delivered. Additionally (£0.025m) of Refocus funding was applied at year end in relation to identified eligible staffing costs.					
Human Resources and Organisational Development	Portfolio Holder Resources	(759,210)	(1,221,233)	(462,023)	Y
Vacancy management efficiencies and secondments of staff to other organisations, for example the NHS, have resulted in underspends on salaries of (£0.288m). The receipt of (£0.108m) additional 'one-off' income relating to training courses, services provided to academies, health and safety and leadership services has also resulted in in year savings. Further savings have also been made in year on travel and supplies and services budgets.					
Audit Services	Portfolio Holder Resources	10,520	(116,777)	(127,297)	Y
Savings identified in-year are from vacancy management. There are plans to recruit to vacant posts and, therefore, this level of savings will not be delivered in the next financial year.					
Finance	Portfolio Holder Resources	151,740	196,636	44,896	G
Use of agency (interim) staff has resulted in a budget pressure in 2021/22.					
Pension Administration Services	Portfolio Holder Resources	60,720	68,196	7,476	G
Minor variance from budget at Outturn					
Revenues and Benefits Team	Portfolio Holder Resources	2,496,750	1,945,220	(551,530)	Y
Significant vacancy management savings (£0.151m) have been achieved this year. These are not sustainable and recruitment to the posts for 2022/23 is planned. In addition, (£0.135m) savings have been delivered from supplies and services budgets and (£0.260m) additional grant funding has been applied.					
Housing Benefits	Portfolio Holder Resources	(385,860)	(50,473)	335,387	R
Pressures regarding the Housing Benefit subsidy in 2021/22 totalled £1.498m, however (£0.163m) was able to be released from the bad debt provision, and the service area benefitted from (£1.000m) of the LA Covid-19 Support grant, reducing the budget pressure to £0.335m but meaning that a significant budget gap remains underlying. Growth has been provided within the 2022/23 budget to try to address this.					
Treasury Services	Portfolio Holder Resources	(61,320)	(59,491)	1,829	G
Minor variance from budget at Outturn.					

Commissioning Development and Procurement	Portfolio Holder Resources	78,220	(131,652)	(209,872)	Y
Savings of (£0.041m) were delivered from in year vacancy management and (£0.150m) of additional income was received from the Matrix rebate. This increase in rebates has been built into the budget as a saving in 2022/23. Savings of (£0.014m) were realised on IT software licenses and other supplies and services budgets in year. (£0.005m) of additional income was collected for fees and charges for services provided to external clients above estimates.					
Risk Management and Insurance	Portfolio Holder Resources	148,580	87,376	(61,204)	Y
Additional income of (£0.020m) was received for insurance services. The remainder of the underspend was delivered from one-off vacancy management savings and across supplies and services budgets.					
Democratic Services	Portfolio Holder Resources	(2,810)	(169,684)	(166,874)	Y
Additional income was received of (£0.046m) relating to education appeals and (£0.108m) was delivered in savings across travel and supplies and services budgets.					
Elections	Portfolio Holder Resources	1,284,910	1,243,465	(41,445)	Y
IER Grant income of (£0.046m) (previously held in reserves) has been applied to this area.					
Legal Services	Portfolio Holder Resources	26,340	(109,088)	(135,428)	Y
In year savings were delivered mainly from vacancy management within the service, and from additional income received. These savings are not sustainable for future years.					
Legal Services – Child Care	Portfolio Holder Resources	(40)	358,074	358,114	R
The pressure against Legal Services child care costs continued to increase throughout the financial year. Covid-19 grant of (£0.388m) was applied to offset some of the increased pressures. A review of options has been undertaken to establish the best way of addressing increasing costs in this area on an ongoing basis, and growth has been provided accordingly within the 2022/23 budget.					
Information Governance and Scrutiny	Portfolio Holder Resources	1,540	2,066	526	G
Minor variance from budget at Outturn.					

STRATEGIC MANAGEMENT BOARD	Full Year			RAGY
	Budget £	Controllable Outturn £	Controllable Variance £	
Total	1,170	(46,955)	(48,125)	Y

Chief Executive & PAs	Leader and Portfolio Holder Policy and Strategy, Improvement and Communications	1,170	(46,955)	(48,125)	Y
One-off savings were delivered from vacancy management, and across supplies and services, travel and training budgets held for both the CEO and PA team.					
Programme Management	Leader and Portfolio Holder Policy and Strategy, Improvement and Communications	-	-	-	G
No variance from budget at Outturn					

APPENDIX 2**MOVEMENT IN PROJECTIONS BETWEEN Q3 AND OUTTURN**

Directorate	Q3 Controllable Variance (£'000)	Outturn Controllable Variance (£'000)	Movement (£'000)	Key Reasons for Movement
Corporate Budgets	(2,106)	(1,990)	116	Greater use than anticipated of Corporate funds awaiting allocation (see appendix 8), and increased audit fees incurred
Health and Wellbeing	(465)	(422)	43	Two cost centres with a favourable variance have been moved to Trading Standards and Licensing (within Place)
People	4,433	3,724	(709)	<ul style="list-style-type: none"> (£0.622m) improvement in Learning and Skills position, due to (£0.153m) reduced home to school transport expenditure (when compared with Q3 forecast), (£0.180m) underspend on schools' redundancy fund, and (£0.285m) underspend on teachers' pension compensation payments (£0.201m) improvement in Adult Social Care Operations position – Although social care placement costs increased by £0.685m (when compared with Q3 forecast), this was more than offset by increased income from the CCG, additional use of Covid-19 related grant income, reduced salary costs and reduced transport recharges (£0.082m) use of Covid-19 related grant income within Adult Social Care Business Support and Development (£0.057m) use of grant income and reduction in salary costs in Housing Services £0.246m increased Children's Social Care costs due to increased agency staff costs, increased leaving care accommodation costs and allowances, and increased Disabled Children's Team prevention and support payments
Place	625	265	(361)	<ul style="list-style-type: none"> (£0.222m) improved position for Shrewsbury Shopping Centres due to the release of bad debt provision created during Covid-19 that is no longer required (£0.163m) improved position for Planning Services, due to the value of outstanding work at year end being significantly reduced compared with previous years, and therefore a greater proportion of income has been recognised in the 2021/22 financial year than anticipated (£0.155m) improved position for Trading Standards and Licensing, due to the movement of cost centres (with a favourable variance) from Regulatory Services, reduced payroll costs and increased income eg. penalty charge notices (£0.118m) improvement in Shire Services' trading position (£0.118m) improvement in Theatre Services' trading position (£0.111m) lower Waste Management costs than forecast at Q3, due to reduced landfill tonnages and increased commercial income (£0.093m) increased fees and charges income within Registrars

				<ul style="list-style-type: none"> • (£0.040m) lower than anticipated costs associated with the Levelling Up bid in Economic Growth • (£0.032m) increased use of grant funding and reduced supplies and services expenditure within Outdoor Partnerships • (£0.031m) reduced expenditure on Climate Change, due to project slippage • £0.053m deterioration to the position for Commercial Services Business Development, due to delayed commercial income • £0.319m deterioration to the position for the Corporate Landlord estate and property support teams due to increased repairs and maintenance costs, increased valuation and disposal of asset fees, increased rates costs and capital expenditure charged against the General Fund • £0.357m increased costs in Environment and Transport, specifically support to bus operators, street cleansing and grounds maintenance costs
				<ul style="list-style-type: none"> • (£0.422m) improved Housing Benefits position due to reduced loss of subsidy (£0.200m) (in comparison with Q3 forecast), (£0.163m) release of bad debt provision and (£0.059m) application of additional grant income • (£0.200m) application of Covid-19 related grant funding into Revenues and Benefits Team to cover administrative costs of grant schemes • (£0.171m) improved position in Commissioning Development and Procurement, largely as a result of increased Matrix purchasing rebates • (£0.082m) improved position for ICT Services, following savings achieved on IT contracts and additional income received • (£0.075m) in year savings achieved within Democratic Services on allowances, travel expenses and supplies and services costs, plus additional income received • £0.075m increased agency staff costs and legal disbursements within Legal Services (Child Care)
Resources	1,874	976	(897)	
Strategic Management Board	(16)	(48)	(33)	In year savings achieved against travel and supplies and services budgets
Total	4,346	2,505	(1,841)	

APPENDIX 3**COVID-19 ADDITIONAL EXPENDITURE AND LOSS OF INCOME****3.1 Summary**

The impact of Covid-19 in 2021/22 is included within the outturn position. The Council has received £7.632m unringfenced Covid-19 grant in 2021/22 and this has been fully allocated to additional costs and loss of income incurred. Although there has not been a revenue budget deficit incurred in 2021/22 as a result of the pandemic, no further funding is due to be received and there is likely to be an ongoing impact of the pandemic on adult and children's social care costs.

Covid-19 Funding Position

	2021/22	2020/21
	£'000	£'000
Covid-19 Un-Ringfenced Grant Received	7,632	22,023
Applied to Offset:		
Additional Costs	4,744	11,066
Net Loss of Income	2,675	6,784
Unachieved Savings	213	3,993
Contribution to Management of Pandemic	-	181
Total Use of Grant	7,632	22,023

3.2 Detail

Covid-19 Additional Expenditure Area	2021/22 Additional Expenditure (£'000)
Adult Social Care	1,067
Children's Social Care	2,469
Learning and Skills	119
Economic Growth	169
Highways, Environment and Transport	175
Leisure	36
Finance	29
ICT	2
Legal Services (Child Care)	388
Democratic Services	8
Lockdown Compliance and Reopening Costs	106
Employee Homeworking Allowances	177
Total	4,744

Covid-19 Loss of Income	2021/22 Net Loss of Income Due to Covid-19 (£'000)	Loss of Sales Fees and Charges Income Claimed from DLUHC (£'000)	Cultural Recovery Fund Grant (£'000)	Contribution from Unringfenced Covid-19 Grant to Fund Remaining Loss (£'000)	2021/22 Net Loss of Income Due to Covid-19, After Central Government Compensation (£'000)
Service Area					
Adult Social Care Provider Services	71	(14)		(57)	0
Housing	32			(32)	0
Learning and Skills	78			(78)	0
Housing Benefits	1,000			(1,000)	0
Corporate Landlord	248			(248)	0
Shire Services	10			(10)	0
Environment and Transport - Parking	1,040	(147)		(893)	0
Waste Management	38			(38)	0
Leisure	248	(46)		(201)	0
Libraries	21	(7)		(14)	0
Museums and Archives	109	(28)		(81)	0
Outdoor Partnerships	21			(21)	0
Theatre Services	533		(533)	0	0
Total	3,451	(243)	(533)	(2,675)	0

APPENDIX 4

UPDATE ON DELIVERY OF 2021/22 SAVINGS PROPOSALS

4.1 Summary

Throughout 2021/22, savings have been RAG rated in order to establish the deliverability of the savings and any potential impact on the outturn position for the financial year. RAG ratings have been categorised as follows:

Red – Savings are not solved on an ongoing basis, nor have they been achieved in the current financial year. These are reflected as unachieved within this monitoring report.

Amber – Savings have been identified on an ongoing basis in the current financial year, however there is no clear evidence to support the delivery as yet. The projected outturn within this report assumes these savings will be delivered.

Green – Savings have been identified on an ongoing basis in the current financial year, with evidence of delivery. The RAG ratings are updated monthly to determine progress on delivery.

The table below summarises the outturn position.

Service Area	Red £'000	Amber £'000	Green £'000	Total Savings £'000
Corporate Budgets	-	-	-	-
Health and Wellbeing	175	-	175	350
People	361	-	3,855	4,216
Place	1,979	-	1,501	3,480
Resources	1,235	-	523	1,758
Strategic Management Board	-	-	-	-
Council	3,750	-	6,054	9,804
	38%	-	62%	

Within the 2020/21 outturn report presented to Council on 15th July 2021 there was a commitment to deliver £5.954m of undelivered 2020/21 red savings in 2021/22 on an ongoing basis, plus the £3.850m new savings in 2021/22; £9.804m in total.

The figures presented above show that 62% of the 2021/22 savings required have been delivered. Savings that have not been delivered are presented below.

4.2 Breakdown of Red Savings

Ref	Directorate	Service Area	Description	Financial Year Saving Originally Required (£'000)	2021/22 Saving Required (£'000)	Value Rated Red (£,000)	Value Unachievable - Budget Growth Allocated within 2022/23 Budget (£'000)
2A46R	Health and Wellbeing	Regulatory Services	Regulatory Services review leading to redesign of delivery model, structures and an increased focus on income generation.	2020/21	175	175	
2A03	People	Housing Services	External income generation	2020/21	100	100	100
2A37R	People	Housing Services	Increased Housing income	2020/21	132	132	
2A17	People	Housing Services	DFG fees interest	2020/21	83	20	
A26	People	Provider Services	Remodel day services offer	2020/21	64	64	64
2C10	People	Children's Social Care and Safeguarding	Reduction in use of agency workers	2020/21	44	44	44
2A46R	Place	Trading Standards and Licensing	Trading Standards and Licensing review leading to redesign of delivery model, structures and an increased focus on income generation.	2020/21	175	175	175
P41	Place	Assistant Director Commercial Services	Negotiate contract savings upon renewal, through better contract management	2020/21	92	92	92
P39	Place	Property and Development	Raise income from investment in assets	2021/22	2,000	1,672	
H16	Place	Trading Standards and Licensing	Increase parking enforcement functions in line with the parking strategy	2020/21	100	40	
2WT11	Resources	ICT Digital Transformation Project	Training – Move to e-learning	2020/21	60	54	54
2WT23	Resources	ICT Digital Transformation Project	Lean review of Shropshire Council structures and processes linked to transformation, single front door and digital enabling technologies	2020/21	1,181	1,181	1,181
TOTAL					4,208	3,750	1,711

4.3 Unachieved Savings Carried Forward to 2022/23

As per 3.2, £3.750m savings remain unachieved at outturn, some of which have been offset in part by one-off savings in year. However, when setting the Council's budget for 2022/23, £1.711m growth funding has been applied in order to remove the 2021/22 red savings that have been determined to be undeliverable. Following the application of growth funding during the budget setting process, £2.039m of the red savings still remain within the Council's budget and are still required to be delivered, as the delivery of these savings targets was considered to be delayed rather than undeliverable. Delivery of these savings will be scrutinised at regular savings challenge meetings scheduled to take place with Directors throughout 2022/23. Unachieved savings carried forward into 2022/23 are as follows:

Directorate	Reference	Description	Value (£'000)
Health and Wellbeing	2A46R	Regulatory Services review leading to redesign of delivery model, structures and an increased focus on income generation.	175
People	2A37R	Increased Housing income	132
People	2A17	DFG fees interest	20
Place	P39	Raise income from investment in assets	1,672
Place	H16	Increase parking enforcement functions in line with the parking strategy	40
Total			2,039

APPENDIX 5**ONGOING BUDGET PRESSURES**

Directorate	Service	Nature of Pressure	Value (£'000)
People	Children's Social Care	Public law outline support packages (medical assessments and legal costs)	212
People	Children's Social Care	Increase in expenditure relating to operating the Council's children's residential homes	270
People	Children's Social Care	Leaving Care allowances and associated accommodation costs	253
People	Children's Social Care	Extension of Equinox contract (Court Team 2)	339
People	Children's Social Care	Post adoption support additional staffing	46
People	Children's Social Care	Staff budget - agency social workers covering vacancies	629
Place	Building Control	Staff budget (Enforcement and Dangerous Structures)	63
Place	Shire Services	Historic unachievable savings	151
Place	Corporate Landlord	Rental contracts and rates bills	29
TOTAL			1,992

APPENDIX 6**RECONCILIATION OF MONITORING PROJECTIONS TO SAVINGS DELIVERY**

	Outturn Variance (Controllable) £000	Savings Pressure in 2021/22 £000	Ongoing Monitoring Pressures Identified £000	Ongoing Monitoring Savings Identified £000	One Off Monitoring Pressures Identified £000	One Off Monitoring Savings Identified £000
Corporate Budgets	(1,990)				78	(2,068)
Business Continuity – Covid-19	0				4,744	(4,744)
Corporate Budgets	(1,990)	0	0	0	4,822	(6,812)
Regulatory Services	(286)	175				(461)
Non Ring Fenced Public Health Services	(136)					(136)
Ring Fenced Public Health Services	0				2,413	(2,413)
Health and Wellbeing	(422)	175	0	0	2,413	(3,010)
People Directorate Management	169				366	(197)
Adult Social Care Business Support and Development	(370)				75	(445)
Adult Social Care Management	2				2	
Adult Social Care Provider Services	(12)	64			431	(508)
Adult Social Care Operations	286				1,176	(890)
Housing Services	739	253			1,476	(989)
Children's Social Care & Safeguarding	3,682	44	1,749		4,696	(2,807)
Children's Early Help, Partnerships and Commissioning	(193)				191	(384)
Learning and Skills	(578)				28	(606)
Central DSG	0				1,452	(1,452)
People	3,724	361	1,749	0	9,893	(8,279)
Director of Place	33				33	
Assistant Director, Commercial Services	6				6	
Corporate Landlord	558	66	29		2,159	(1,695)
Property and Development	593	1,698			291	(1,396)
Commercial Services Business Development	54				54	
Climate Change	(624)					(624)
Shire Services	384		151		372	(139)
Assistant Director, Economy and Place Planning Services	6		63		6	
Economic Growth	(40)				184	(40)
Broadband	1				1	
Planning Policy	(0)					
Shrewsbury Shopping Centres – Development Sites	(157)				597	(754)
Shrewsbury Shopping Centres – Commercial Sites	(110)				304	(414)
Assistant Director, Infrastructure Environment and Transport	(9)					(9)
Highways	293				1,333	(1,040)
Waste Management	(677)				447	(1,123)
Assistant Director, Homes and Communities	(23)				38	(61)
Housing Development and HRA	(8)					(8)
Bereavement Services	(34)					(34)
Registrars and Coroners	(37)				9	(46)
Trading Standards and Licensing	(37)				89	(126)
Head of Culture, Leisure and Tourism	(258)	215			245	(718)
Arts	30				30	
Shropshire Hills AONB	(30)					(30)
Outdoor Partnerships	0					
	(49)				21	(70)

	Outturn Variance (Controllable) £000	Savings Pressure in 2021/22 £000	Ongoing Monitoring Pressures Identified £000	Ongoing Monitoring Savings Identified £000	One Off Monitoring Pressures Identified £000	One Off Monitoring Savings Identified £000
Leisure	55				303	(248)
Libraries	41				62	(21)
Museums and Archives	173				308	(135)
Theatre Services	(118)				533	(651)
Place	265	1,979	243	0	7,425	(9,382)
Resources Directorate Management	10				10	
Customer Services	(303)				169	(472)
ICT Digital Transformation Project	2,446	1,235			1,211	
ICT Services	(41)				442	(483)
Communications	(89)				33	(122)
Information, Intelligence and Insight	(39)				3	(42)
Human Resources & Organisational Development	(462)					(462)
Audit Services	(127)					(127)
Finance	45				351	(306)
Pension Administration Services	7				7	
Revenues	(552)				278	(830)
Housing Benefits	335				1,677	(1,342)
Treasury Services	2				2	
Commissioning Development and Procurement	(210)					(210)
Risk Management and Insurance	(61)					(61)
Democratic Services	(167)				15	(182)
Elections	(41)				17	(58)
Legal Services	(135)					(135)
Legal Services – Child Care	358				607	(249)
Information Governance and Scrutiny	1				1	
Resources	976	1,235	0	0	4,823	(5,081)
Chief Executive and PAs	(48)					(48)
Programme Management	0					
Strategic Management Board	(48)	0	0	0	0	(48)
TOTAL	2,505	3,750	1,992	0	29,376	(32,612)

APPENDIX 7**GENERAL FUND BALANCE**

7.1 The Council received one-off funding in 2018/19 and 2019/20 of £0.315m to fund any cost implication arising from Brexit. The funding was contributed to the General Fund and therefore any residual costs arising from Brexit have to be found from the General Fund balance. Expenditure in 2021/22 has been £0.023m, incurred within Economic Growth. There is £0.196m of Brexit funding remaining available for future use.

7.2 In 2019/20 and 2020/21, the General Fund was used to offset Shire Services' deficit outturn position, as £0.082m deficit remained unfunded after drawing down Shire Services' earmarked reserve in 2019/20, and then a further deficit of £0.190m was incurred in 2020/21. This use of the General Fund effectively represents a loan to Shire Services which must be repaid. The General Fund has been used again in 2021/22 to offset Shire Services' unfunded deficit, following a further year in which the service has been unable to repay the loans made in 2019/20 and 2020/21. Therefore, the total loan now stands at £0.656m, and this must be repaid within a reasonable time frame.

	£'000
Balance at 1 st April 2022	14,091
Brexit Expenditure	(23)
Outturn Controllable Overspend (all services excluding Shire Services)	(2,120)
Use of Fund to Offset Shire Services' Deficit Position – to be repaid	(384)
Net Outturn Controllable Overspend (all services)	(2,505)
Outturn Non-Controllable Insurance Overspend	(40)
Net Increase Resulting from Outturn Position	(2,545)
Balance at 31 March 2022	11,522

APPENDIX 8**AMENDMENTS TO ORIGINAL BUDGET 2021/22**

£'000	Total	Corporate Budgets	Health and Wellbeing	People	Place	Resources	Strategic Management Board
Original Budget as Agreed by Council	208,647	(48,821)	3,280	186,293	66,888	1,007	0
Quarter 1 None							
Q1 Revised Budget	208,647	(48,821)	3,280	186,293	66,888	1,007	0
Quarter 2							
Transfer of historic grey fleet savings budget, to be reallocated in 2022/23	0	(364)			364		
Transfer of data centre energy savings budget from IT to Corporate Landlord	0				(14)	14	
Transfer of subscriptions budget to Corporate Subscriptions cost centre	0	25				(25)	
Creation of 2021/22 budget for Climate Change	0	(1,036)			1,036		
Q2 Revised Budget	208,647	(50,196)	3,280	186,293	68,274	996	0
Quarter 3							
Budget adjustments following telephony savings being achieved across the Council, offsetting part of the previously unachieved DTP savings budget held within Resources	0		(5)	(26)	(37)	73	(4)
Q3 Revised Budget	208,647	(50,196)	3,275	186,267	68,236	1,069	(4)
Quarter 4							

£'000	Total	Corporate Budgets	Health and Wellbeing	People	Place	Resources	Strategic Management Board
Correction of salary budgets, following 1.75% NJC pay award	0	(1,228)	35	538	370	279	5
Correction of Apprenticeship Levy budgets	0	(99)	(8)	64	16	26	0
Melverley and Rea Internal Drainage Boards special levy	0	(17)			17		
Transfer of IT software subscription budget from Corporate Subscriptions to IT Systems		(23)				23	
Restructure of the Trading Standards and Licensing and Regulatory Services service area (Movement of staff budgets between the services)			127		(127)		
<u>Quarter 4 Council Structure Changes (Not Budget Virements)</u>							
Movement of Community Protection and Housing Enforcement cost centres between Regulatory Services and Trading Standards and Licensing	0		(1,252)		1,252		
Q4 Revised Budget	208,647	(51,562)	2,177	186,868	69,765	1,397	1

APPENDIX 9**HOUSING REVENUE ACCOUNT 2021/22**

As at 31 March 2022	Original Budget £	Outturn £	Variance Adverse/ (Favourable) £
<u>Income</u>			
Dwellings Rent	(17,540,800)	(17,453,740)	87,060
Garage Rent	(103,680)	(108,901)	(5,221)
Other Rent	(17,000)	(5,451)	11,549
Charges for Services	(641,670)	(827,379)	(185,709)
Total Income	(18,303,150)	(18,395,470)	(92,320)
<u>Expenditure</u>			
ALMO Management Fee	8,600,010	8,600,009	(1)
Supplies and Services	610,420	564,825	(45,595)
Capital Charges - Dwelling			
Depreciation	3,910,780	4,047,050	136,270
Capital Charges - Depreciation			
Other	211,620	197,780	(13,840)
Interest Paid	2,989,760	2,988,069	(1,691)
Repairs charged to revenue	530,000	647,870	117,870
Revenue Financing Capital			
Expenditure	1,278,000	626,407	(651,593)
New Development Feasibility	200,000	108,734	(91,266)
Increase in Bad Debt Provision	50,000	38,000	(12,000)
Corporate & Democratic Core	237,900	369,209	131,309
Total Expenditure	18,618,490	18,187,953	(430,537)
Net Cost of Services	315,340	(207,517)	(522,857)
Interest Received	(30,000)	(43,232)	(13,232)
Net Operating Expenditure	285,340	(250,749)	(536,089)
Net Cost of Service/(Surplus) for Year	285,340	(250,749)	(536,089)
<u>HRA Reserve</u>			
B/fwd 1 April	11,341,017	11,341,017	
Surplus/(Deficit) for year	(285,340)	250,749	
Carried Forward 31 March	11,055,677	11,591,766	

APPENDIX 10**EARMARKED RESERVES**

10.1 The change in revenue reserves and provisions are detailed in the table below and shows a reduction in the overall reserves and provisions held.

Movement in Reserves and Provisions 2021/22

	Reserves	Provisions	Bad Debt Provisions	Total Reserves & Provisions
	£000	£000	£000	£000
As at 31 March 2021	93,658	12,584	16,233	122,475
As at 31 March 2022	89,638	8,480	18,400	116,518
Increase/(Decrease)	(4,020)	(4,104)	2,168	(5,956)
Delegated School Balances Movement	2,196	0	0	2,196
Increase/(Decrease) (excluding Delegated School Balances)	(6,216)	(4,104)	2,168	(8,152)

10.2 In accordance with the financial strategy the Council plans to use one off funding to close the funding gap in 2022/23. This will result in the Financial Strategy Reserve reducing to zero by 2022/23. Other Earmarked Reserves are expected to fall over the coming years for a number of reasons. The estimated future balances on earmarked reserves are as shown below:

Estimated Future Balances on Earmarked Reserves and Provisions

	2021/22	Estimated 2022/23
	£'000	£'000
Financial Strategy Reserve	7,043	0
Development Reserve	18,389	2,159
COVID Government Funding Reserve	14,415	0
Other Earmarked Reserves	49,790	39,903
Provisions	8,480	7,966
Bad Debt Provisions	18,400	18,400
TOTAL	116,518	68,428

	Purpose of Balance	Balance Brought Forward	Transfer Balance Between Reserves	Expenditure in 2021/22	Income in 2021/22	Balance Carried Forward
		(£'000)	(£'000)	(£'000)	(£'000)	(£'000)
Reserves						
Sums set aside for major schemes, such as capital developments, or to fund major reorganisations						
Redundancy	Required to meet one-off costs arising from approved staffing reductions, allowing the full approved savings in salaries or wages to reach the revenue account.	0	0	-5	5	0
Revenue Commitments for Future Capital Expenditure	Comprises of underspends against budgeted revenue contributions available for capital schemes. The underspends have arisen due to slippage in capital schemes or because other funding streams were utilised during the year so as to maximise time limited grants.	4,803	0	-930	206	4,079
Development Reserve	Required to fund development projects or training that will deliver efficiency savings.	8,595	0	-2,117	11,911	18,389
Invest to save Reserve	Required to fund invest to save projects in order to deliver the service transformation programme.	4,107	0	-1,365	222	2,964
		17,505	0	-4,418	12,345	25,431
Insurance Reserves						
Fire Liability	Required to meet the cost of excesses on all council properties.	2,480	0	-323	256	2,412
Motor Insurance	An internally operated self-insurance reserve to meet costs not covered by the Council's Motor Insurance Policy.	1,259	0	-19	101	1,341
		3,739	0	-342	356	3,754
Reserves of trading and business units						
Shire Catering and Cleaning Efficiency	Built up from trading surpluses to invest in new initiatives, to meet exceptional unbudgeted costs or cover any trading deficits.	0	0	-150	150	0
		0	0	-150	150	0
Reserves retained for service departmental use						
Building Control	Required to manage the position regarding building control charges.	481	0	0	5	487
Care Act & IBCF Reserve	Required to fund the costs of implementing the Care Act requirements within the Council. This will be committed to the costs of one off posts required to implement the changes and training costs for staff within Adult Services. Unspent IBCF monies to fund the IBCF programme in future years.	2,377	0	-295	2,055	4,137
Economic Development Workshops Major Maintenance	Established to meet the costs of major maintenance of Economic Development Workshops.	149	0	0	0	149
External Fund Reserve	Reserves held where the Council is the administering body for trust funds or partnership working.	2,136	0	-186	887	2,838

	Purpose of Balance	Balance Brought Forward	Transfer Balance Between Reserves	Expenditure in 2021/22	Income in 2021/22	Balance Carried Forward
		(£'000)	(£'000)	(£'000)	(£'000)	(£'000)
Financial Strategy Reserve	Established specifically to provide one off funding for savings proposals in the Financial Strategy	20,599	0	-13,556	0	7,043
COVID Government Funding Reserve	Established to hold funds advanced by Government to respond to the COVID 19 pandemic which require to be applied in future years	23,093	0	-21,739	13,061	14,415
Savings Management - Highways	Established specifically to provide one off funding for highways savings proposals in the Financial Strategy	5,002	905	-5,499	0	409
Highways Development & Innovation Fund	Set aside funds for pump priming the Development and Innovation programme.	900	0	0	300	1,200
New Homes Bonus	Established from unapplied New Homes Bonus Grant balances.	1,878	0	-6,292	6,046	1,633
Public Health Reserve	This reserve includes balances committed to specific public health projects.	777	0	0	2,973	3,750
Repairs & Maintenance Reserve	Set aside for known repairs and maintenance required to Council owned properties.	0	0	0	685	685
Resources Efficiency	Established for investment in new developments, particularly information technology, that service area would not be expected to meet from their internal service level agreements for support services.	384	0	-1	604	987
Revenue Commitments from Unringfenced Revenue Grants	Established from unapplied unringfenced Grant balances. Commitments have been made against these balances in 2022/23.	2,763	0	-190	6,808	9,381
Severe Weather	Required to meet unbudgeted costs arising from the damage caused by severe weather. The policy of the Council is to budget for an average year's expenditure in the revenue accounts and transfer any underspend to the reserve or fund any overspend from the reserve.	3,750	-905	-609	574	2,809
TMO Vehicle Replacement	Set up to meet the costs of replacement vehicles by the Integrated Transport Unit.	80	0	0	0	80
		64,369	0	-48,366	33,998	50,001
School Balances						
Balances held by schools under a scheme of delegation	Schools' balances have to be ringfenced for use by schools and schools have the right to spend those balances at their discretion.	5,995	0	-6,553	8,749	8,191
Education – Staff Sickness Insurance	Schools' self help insurance for staff sickness with premiums met from delegated budgets.	0	0	0	0	0
Education – Theft Insurance	Schools' self help insurance scheme to cover equipment damage and losses.	0	0	0	0	0

	Purpose of Balance	Balance Brought Forward	Transfer Balance Between Reserves	Expenditure in 2021/22	Income in 2021/22	Balance Carried Forward
		(£'000)	(£'000)	(£'000)	(£'000)	(£'000)
Schools Building Maintenance Insurance	The schools building maintenance insurance scheme is a service provided by Property Services for schools. In return for an annual sum all structural repairs and maintenance responsibilities previously identified as the "authority's responsibility" are carried out at no additional charge to the school.	2,050	0	0	211	2,261
		8,045	0	-6,553	8,960	10,452

Total Reserves	93,658	0	-59,830	55,809	89,638
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Provisions						
Provisions - Short Term						
Accumulated Absences Account	Provision to cover potential future payments of employee benefits not taken as at the end of the year. This is required under IFRS accounting regulations.	3,026	0	-3,026	3,013	3,013
Other Provisions - Short Term	Includes a number of small provisions including Environmental Maintenance contract commitments and Shopping Centre rental payments	886	0	-300	50	637
Provisions - Long Term						
Liability Insurance	Provision to meet the estimated actuarial valuation of claims for public liability and employers' liability	3,777	0	-802	731	3,706
Other Provisions - Long Term	S106 Accrued Interest	73		0	0	73
NDR Appeals	Represents the Council's share of the provision held for successful appeals against business rates.	4,619		-4,428	644	835
Tenancy Deposit Clawbacks	This represents deposits held for the economic development workshops that may be repaid at some point in the future.	204		38	-25	216
Total Provisions		12,584	0	-8,517	4,414	8,480

Bad Debt Provisions						
General Fund Bad Debts	Held for potential write offs of debtor balances for General Fund Services including Housing Benefits.	15,842	0	-1,480	3,648	18,010
HRA Bad Debts	Held for potential write offs of debtor balances for Housing Revenue Account rents and other debtor balances.	391		-38	38	391
Total Bad Debt Provisions		16,233	0	-1,518	3,686	18,400

Total Reserves & Provisions	122,475	0	-69,865	63,909	116,518
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Delegated School Balances

10.3 The movement in delegated schools' balances are detailed in the table below.

Movement in delegated schools' balances 2021/22

	2020/21 £'000	2021/22 £'000	Increase/ (Decrease) £'000
Schools:			
- Revenue Balances	4,905	6,215	1,310
- Invested Balances	499	400	(99)
- Extended Schools Activities Balance	604	1,002	398
Sub Total within Schools	6,008	7,617	1,609
Purchasing IT equipment	(12)	(9)	3
DSG (Deficit) / Surplus	(659)	582	1,241
Total Delegated School Balances	5,336	8,190	2,853

10.4 Schools' balances have to be ringfenced for use by schools and schools have the right to spend those balances at their discretion. Of the 85 schools with balances, 4 have deficit balances.

10.5 The Extended Schools activities allocations for schools were paid over during 2021/22, these balances have been ringfenced to each individual school within School Balances.

10.6 Following consultation with the school's forum and head teachers, the school balances have been used to purchase IT equipment for schools, the cost of this equipment is then recharged to schools over the life of that equipment, effectively operating as an internal leasing arrangement. At the end of 2021/22 £0.003m of the £7.617m was being used in this way.

10.7 In 2020/21 there was a deficit position of £0.659m on the Dedicated Schools Grant (DSG) where expenditure, particularly within the High Needs Block was in excess of the DSG funding received. The balance or deficit was due to be repaid by schools as soon as possible. In 2020, new reporting requirements were introduced to establish a new reserve for Dedicated Schools Grant balances. For those local authorities with a schools budget surplus, the requirement is that the surplus is held in a earmarked useable reserve. As at the end of 2021/22 financial year, Shropshire Council has a £0.582m DSG surplus which is required to be held in a statutorily ring-fenced unusable reserve called the DSG Adjustment Account.

APPENDIX 11**REVISED CAPITAL PROGRAMME**

Detail	Agreed Capital Programme - Council 25/02/21	Slippage & Budget Changes Approved To Quarter 3 2021/22	Quarter 4 Budget Changes to be Approved	Revised 2021/22 Capital Programme Quarter 4
	£m	£m	£m	£m
General Fund				
Adult Services	-	-	-	-
Childrens Services	30.771	(11.909)	2.128	20.989
Place	98.234	(46.986)	1.001	52.249
Workforce & Transformation	1.000	(0.407)	0.320	0.913
Total General Fund	130.005	(59.302)	3.449	74.152
Housing Revenue Account	20.148	(10.878)	0.15	9.420
Total Approved Budget	150.153	(70.180)	3.598	83.572

APPENDIX 12**CAPITAL PROGRAMME OUTTURN POSITION BY DIRECTORATE
2021/22**

Detail	Revised Capital Programme - Outturn 2021/22 £m	Actual Expenditure 31/03/2022 £m	Variance £m	Spend To Budget %
General Fund				
Health & Wellbeing	-	-	-	-
People	20.989	16.738	4.252	79.7%
Place	52.249	56.712	(4.463)	108.5%
Workforce & Transformation	0.913	0.779	0.135	85.2%
Total General Fund	74.152	74.228	(0.076)	100.1%
Housing Revenue Account	9.420	8.100	1.321	86.0%
Total Approved Budget	83.572	82.327	1.245	98.5%

APPENDIX 13

SUMMARY OF SIGNIFICANT VARIANCES BETWEEN REVISED OUTTURN BUDGET & OUTTURN EXPENDITURE BY DIRECTORATE AND SERVICE AREA FOR 2021-22

Place – Total overspend against the Place capital programme was £4.462m, which was comprised of the following areas of main underspends and overspends:

- £8.851m overspend against Highways Maintenance budget – an increase in budget of £8m was agreed as part of the Capital Strategy Feb 22 as the first-year funding of the total £59.030m investment in Highways Maintenance. This budget increase had not been reflected in the capital budget as at closedown. The true overspend of £0.851m will be carried forward and deducted from next year's budget allocation as part of the investment programme.
- £2.472m overspend against budget on the NWRR. The current budget in the capital programme is only representative of the DfT large local majors grant award. The spend in 21/22 was above the allocation and has been funded from the capital receipt projections.
- £1.359m underspend on various LTP projects, including Schools 20mph Scheme and Shifnal Network Improvements, these are expected to continue into 22/23.
- £1.5m underspend against Corporate Landlord capital maintenance programme due to delays in the deliverability of some schemes. These schemes are expected to complete in early 22/23.
- £1.535m underspend against budget profile on the Oswestry Mile End pedestrian overbridge scheme due to delays in securing final agreements with National Highways, this has now been resolved and fabrication of the bridge is underway.
- £0.650m underspend against Tannery Site A as a result of a land acquisition originally planned for 2021/22 actually being completed in the 22/23 financial year.

People - Total underspend against People capital programme was £4.602m.

- £1m was underspent on the Warm Homes Category 1 Boilers Installations Grant. This was due to the original expenditure deadline of the Grant being March 22, but this has now been extended due to delays in the deliverability of the scheme. The underspend will now roll into 22/23 upto the revised final deadline.
- £0.9m underspend on Disabled Facilities Grants again due deliverability difficulties and recouping delays due to the pandemic. Funding is fully allocated and works should continue during the 22/23 financial year.

- £1m underspend on Schools Condition Programme due to delays caused by the pandemic. Department for Education have extended the grant expenditure deadlines until Autumn 22/23 nationally to reflect this and works are expected to be completed during the Summer School Term.
- £0.6m underspend on Schools Full Fibre Broadband, whilst works have been completed payment has not yet been settled with the contractor BT and is expected in early 22/23.
- £0.6m on schools DFC grant. Schools manage this funding stream themselves and it has a three year deadline so underspend will carry forward into 22/23.

Workforce & Transformation - Total underspend against the Workforce & Transformation capital programme was £0.135m: £0.109m in relation to the ICT Digital Transformation Programme and £0.026m in relation to the Mobile Phone Handset Renewals Project which will continue into the 22/23 financial year.

Housing Revenue Account - Total underspend against the HRA programme was £0.1.321m, of which £0.334m was on the Major Repairs Programme against an overall budget allocation of £4.3m so significant expenditure has been invested with just a slight underspend. £0.987m was on the New Build Programme which was mainly due to profiling on the Whittington development.

APPENDIX 14**REVISED CAPITAL PROGRAMME FINANCING 2021/22**

Detail	Agreed Capital Programme - Council 25/02/21	Slippage & Budget Changes Approved To Quarter 3 2021/22	Quarter 4 Budget Changes to be Approved	Revised 2021/22 Capital Programme Quarter 4
	£m	£m	£m	£m
Financing				
Self Financed Prudential Borrowing *	47.767	(41.349)	-	6.417
Government Grants	53.870	(5.415)	1.312	49.767
Other Grants	-	1.188	0.343	1.531
Other Contributions	24.464	(13.874)	0.208	10.797
Revenue Contributions to Capital	4.328	(0.997)	0.046	3.377
Major Repairs Allowance	3.780	0.304	(0.497)	3.586
Corporate Resources (expectation - Capital Receipts only)	15.945	(10.036)	2.186	8.095
Total Confirmed Funding	150.153	(70.180)	3.598	83.572

APPENDIX 15**CAPITAL PROGRAMME 2022/23 to 2024/25**

Detail	2022/23	2023/24	2024/25
	£m	£m	£m
General Fund			
Health & Wellbeing	0.000	0.000	-
People	24.780	14.450	2.000
Place & Enterprise	91.082	46.385	13.082
Workforce & Transformation	0.351	1.000	-
Total General Fund	116.213	61.835	15.082
Housing Revenue Account	16.511	20.175	18.995
Total Approved Budget	132.724	82.009	34.077
Financing			
Self Financed Prudential Borrowing *	23.966	31.096	10.166
Government Grants	69.065	31.032	16.082
Other Grants	7.561	0.057	-
Other Contributions	14.803	7.732	-
Revenue Contributions to Capital	3.428	0.821	1.000
Major Repairs Allowance	3.780	4.828	4.828
Corporate Resources (expectation - Capital Receipts only)	10.121	6.443	2.000
Total Confirmed Funding	132.724	82.009	34.077

* Borrowing for which on-going revenue costs are financed by the Service, usually from revenue savings generated from the schemes.

The Corporate Resources financing line is the element of internal resources through capital receipts and corporately financed prudential borrowing required to finance the programme. Current expectation is these will all be through capital receipts. The Capital Investment Board continues to consider proposals for new schemes for the Council to invest in, with an emphasis on invest to save schemes and schemes that create revenue generation.

APPENDIX 16**PROJECTED CAPITAL RECEIPTS POSITION**

Detail	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m
Corporate Resources Allocated in Capital Programme	5.944	12.208	6.443	2.000
Capital Receipts used to finance redundancy costs	0.914	-	-	-
To be allocated from Ring Fenced Receipts	-	34.751	5.479	-
Total Commitments	6.858	46.959	11.922	2.000
Capital Receipts in hand/projected:				
Brought Forward in hand	22.036	19.387	(25.741)	(37.598)
Generated 2020/21 YTD	4.208	-	-	-
Projected - 'Green'	-	1.832	0.065	-
Total in hand/projected	26.245	21.218	(25.676)	(37.598)
Shortfall to be financed from Prudential Borrowing / (Surplus) to carry forward	(19.387)	25.741	37.598	39.598
Further Assets Being Considered for Disposal	-	29.248	13.430	4.749

18.3 The current capital programme is heavily reliant on the Council generating capital receipts to finance the capital programme. There is a high level of risk in these projections as they are subject to changes in property and land values, the actions of potential buyers and being granted planning permission on sites. A RAG analysis has been applied for capital receipts projected, based on the current likelihood of generating them by the end of each financial year. Those marked as green are highly likely to be completed by the end of the financial year, amber achievable but challenging and thus there is a risk of slippage, and red are highly unlikely to complete in year and thus there is a high risk of slippage.

18.4 Capital receipts of £22.036m were brought forward from 2020/21 and £4.197m was generated in 2021/22. As previously reported, following the re-profiling in the capital programme and mid-year review of the programme, enough receipts have been generated to finance this year's capital programme without any corporate prudential borrowing. Of the receipts generated in year, £0.914m has been used to finance redundancy costs under the flexibilities around the use of Capital Receipts for transformation revenue purposes.

18.5 Following the underspend position for the capital programme for 2021/22 and the Council policy of applying un-ringfenced capital grants in place of capital receipts where they are not required in full due to scheme underspends, the Council has £18.273m in capital receipts in hand at 31/03/22. These will be set-aside, enabling the Council to achieve an additional one off MRP saving of £0.398m in 2022/23.

18.6 Based on the current approved position, across the life of the programme there are significant shortfalls in capital receipt projections of £25.741m, £37.598m and £39.598m in 2022/23, 2023/24 and

2024/25 respectively. There is, therefore, the requirement to progress the disposals rated amber and red which total £47.428m. Considerable work is required to realise these receipts, with generally a lead in time of at least 12 to 18 months on larger disposals.

18.7 It is important that work progresses, to avoid funding shortfalls in 2022/23, 2023/24 and 2024/15 and minimise any shortfall in future years. Failure to generate the required level of capital receipts will result in the need to further reduce or re-profile the capital programme, or undertake prudential borrowing, which will incur future year's revenue costs that are not budgeted in the revenue financial strategy.

18.8 The projected shortfall in capital receipts is purely based on the current approved capital programme for the period 2022/23 to 2024/25. The current Capital Strategy 2022/23 to 2026/27, approved by Council in February 2022, identifies potential future priority capital schemes with estimated costs of £279.276m. It is prudent for schemes which are not anticipated to generate additional income to be funded from capital receipts. This will further increase the future pressure on capital receipts generation.

Shropshire Council - Capital Programme 2021/22 - 2024/25
Capital Programme Summary Outturn 2021/22

Appendix 17

Directorate	Revised Budget Q3 2021/22 £	Budget Virements Q4 £	Revised Budget Q4 2021/22 £	Actual Spend £	Spend to Budget Variance £	% Budget Spend	Outturn Projection £	Outturn Projection Variance £	2022/23 Revised Budget £	2023/24 Revised Budget £	2024/25 Revised Budget £
General Fund											
Health & Wellbeing	0	0	0	0	0	0.00%	0	0	0	0	0
People	18,861,562	2,127,910	20,981,208	16,737,539	4,243,669	79.77%	20,981,208	0	24,780,052	14,450,000	2,000,000
Place	51,248,349	1,000,501	52,257,114	56,711,746	-4,454,632	108.52%	52,257,114	0	91,082,149	46,384,619	13,082,000
Resources	593,140	320,260	913,400	778,617	134,783	85.24%	913,400	0	350,766	1,000,000	0
Total General Fund	70,703,051	3,448,671	74,151,722	74,227,902	-76,180	100.10%	74,151,722	0	116,212,967	61,834,619	15,082,000
Housing Revenue Account	9,270,607	149,827	9,420,434	8,099,517	1,320,916.76	85.98%	9,420,434	0	16,510,712	20,174,507	18,994,630
Total Approved Budget	79,973,658	3,598,498	83,572,156	82,327,419	1,244,737	98.51%	83,572,156	0	132,723,679	82,009,126	34,076,630

Shropshire Council - Capital Programme Portfolio Holder Summary Outturn 2021/22

Portfolio Holder	Initial Budget 2020/21 £	Budget Virements £	Revised Budget 2020/21 £	Actual Spend £	Spend to Budget Variance £	% Budget Spend	Outturn Projection £	Outturn Projection Variance £	2021/22 Revised Budget £	2022/23 Revised Budget £	2023/24 Revised Budget £
General Fund											
Portfolio Holder Adult Social Care and Public Health	13,655,994	-7,975,694	5,680,300	3,620,814	2,059,486	63.74%	5,680,300	0	13,597,500	5,150,000	0
Deputy Leader and Portfolio Holder Economic Growth	14,463,388	-8,605	14,454,783	12,830,102	1,624,681	88.76%	14,454,783	0	4,214,960	1,285,177	0
Portfolio Holder Climate Change, Natural Assets and Biodiversity	325,000	-325,000	0	4,395	-4,395	0.00%	0	0	325,000	0	0
Portfolio Holder Children and Education	26,083,159	-10,782,251	15,300,908	13,116,725	2,184,183	85.73%	15,300,908	0	11,182,552	9,300,000	2,000,000
Portfolio Holder Resources	0	0	0	0	0	0.00%	0	0	0	0	0
Portfolio Holder Communities, Culture, Leisure and Sport	37,803	36,238	74,041	107,359	-33,318	145.00%	74,041	0	30,000	0	0
Portfolio Holder Digital, Data and Insight	11,144,367	-9,386,720	1,757,647	1,327,729	429,918	75.54%	1,757,647	0	5,330,711	3,000,000	0
Portfolio Holder Physical Infrastructure (Highways, Streets and Public Spaces)	79,639,303	-42,755,260	36,884,043	43,220,778	-6,336,735	117.18%	36,884,043	0	81,532,244	43,099,442	13,082,000
Deputy Leader and Portfolio Holder Strategy	0	0	0	0	0	0.00%	0	0	0	0	0
Total General Fund	145,349,014	-71,197,292	74,151,722	74,227,902	-76,180	100.10%	74,151,722	0	116,212,967	61,834,619	15,082,000
Housing Revenue Account											
Portfolio Holder Physical Infrastructure (Highways, Streets and Public Spaces)	21,997,130	-12,576,696	9,420,434	8,099,517	1,320,917	85.98%	9,420,434	0	16,510,712	20,174,507	18,994,630
Total Approved Budget	167,346,144	-83,773,988	83,572,156	82,327,419	1,244,737	98.51%	83,572,156	0	132,723,679	82,009,126	34,076,630

Shropshire Council - Capital Programme Budget Outturn Report 2021/22

Directorate Service Area	Initial Budget 2021/22 £	Budget Virements £	Revised Budget 2021/22 £	Actual Spend £	Spend to Budget Variance £	% Budget Spend	Outturn Projection £	Outturn Projection Variance £	2022/23 Revised Budget £	2023/24 Revised Budget £	2024/25 Revised Budget £
General Fund											
Health & Wellbeing	167,127	-167,127	0	0	0	0.00%	0	0	0	0	0
Public Health Capital	0	0	0	0	0	0.00%	0	0	0	0	0
Regulatory Services Capital	167,127	-167,127	0	0	0	0.00%	0	0	0	0	0
People	39,572,026	-18,590,818	20,981,208	16,737,539	4,243,669	79.77%	20,981,208	0	24,780,052	14,450,000	2,000,000
Adult Social Care Contracts & Provider Capital	0	0	0	0	0	0.00%	0	0	0	0	0
Adult Social Care Operations Capital	4,674,806	-3,250,000	1,424,806	1,261,982	162,824	88.57%	1,424,806	0	3,332,500	1,150,000	0
Children's Residential Care Capital	952,147	-150,000	802,147	436,784	365,363	54.45%	802,147	0	300,000	0	0
Housing Services Capital	8,814,061	-4,558,567	4,255,494	2,358,832	1,896,662	55.43%	4,255,494	0	10,265,000	4,000,000	0
Non Maintained Schools Capital	8,335,443	-7,004,204	1,331,239	811,022	520,217	60.92%	1,331,239	0	3,077,875	5,772,613	0
Primary School Capital	5,848,992	4,471,969	10,320,961	9,246,537	1,074,424	89.59%	10,320,961	0	4,967,048	0	0
Secondary School Capital	2,409,589	144,766	2,554,355	2,333,700	220,655	91.36%	2,554,355	0	250,000	0	0
Special Schools Capital	43,033	315,717	358,750	288,682	70,068	80.47%	358,750	0	0	0	0
Unallocated School Capital	8,493,955	-8,560,499	-66,544	0	-66,544	0.00%	-66,544	0	2,587,629	3,527,387	2,000,000
Place Capital - Commercial Services	38,639,801	-33,365,038	5,274,763	2,600,380	2,674,383	49.30%	5,274,763	0	14,714,402	16,761,848	0
Corporate Landlord Capital	38,639,801	-33,365,038	5,274,763	2,600,380	2,674,383	49.30%	5,274,763	0	14,714,402	16,761,848	0
Place Capital - Economic Growth	23,663,849	-8,364,819	15,299,030	13,379,214	1,919,816	87.45%	15,299,030	0	9,194,905	3,285,177	0
Broadband Capital	9,200,461	-8,356,214	844,247	549,112	295,135	65.04%	844,247	0	4,979,945	2,000,000	0
Development Management Capital	53,777	870,421	924,198	845,122	79,076	91.44%	924,198	0	848,248	215,634	0
Economic Growth Capital	9,528,944	3,381,415	12,910,359	11,877,755	1,032,604	92.00%	12,910,359	0	2,940,753	1,069,543	0
Planning Policy Capital	4,880,667	-4,260,441	620,226	107,226	513,000	17.29%	620,226	0	425,959	0	0
Place Capital - Homes & Communities	37,803	36,238	74,041	107,359	-33,318	145.00%	74,041	0	30,000	0	0
Leisure Capital	37,803	13,807	51,610	25,483	26,127	49.38%	51,610	0	30,000	0	0
Outdoor Partnerships Capital	0	22,431	22,431	65,791	-43,360	293.30%	22,431	0	0	0	0
Visitor Economy Capital	0	0	0	16,085	-16,085	0.00%	0	0	0	0	0
Place Capital - Infrastructure	41,324,502	-9,715,222	31,609,280	40,624,793	-9,015,513	128.52%	31,609,280	0	67,142,842	26,337,594	13,082,000
Environment & Transport Capital	0	0	0	0	0	0.00%	0	0	0	0	0
Highways Capital	40,999,502	-9,390,222	31,609,280	40,620,398	-9,011,118	128.51%	31,609,280	0	66,817,842	26,337,594	13,082,000
Waste Capital	325,000	-325,000	0	4,395	-4,395	0.00%	0	0	325,000	0	0
Resources	1,943,906	-1,030,506	913,400	778,617	134,783	85.24%	913,400	0	350,766	1,000,000	0
ICT Digital Transformation - CRM Capital	383,345	216,915	600,260	574,797	25,463	95.76%	600,260	0	0	0	0
ICT Digital Transformation - ERP Capital	50,871	-50,871	0	0	0	0.00%	0	0	0	0	0
ICT Digital Transformation - Infrastructure & Archit	63,525	105,585	169,110	169,110	0	100.00%	169,110	0	0	0	0
ICT Digital Transformation - Social Care Capital	95,399	0	95,399	34,710	60,689	36.38%	95,399	0	0	0	0
ICT Digital Transformation - Unallocated Capital	1,350,766	-1,302,135	48,631	0	48,631	0.00%	48,631	0	350,766	1,000,000	0
Total General Fund	145,349,014	-71,197,292	74,151,722	74,227,902	-76,180	100.10%	74,151,722	0	116,212,967	61,834,619	15,082,000
Housing Revenue Account	21,997,130	-12,576,696	9,420,434	8,099,517	1,320,917	85.98%	9,420,434	0	16,510,712	20,174,507	18,994,630
HRA Dwellings Capital	21,997,130	-12,576,696	9,420,434	8,099,517	1,320,917	85.98%	9,420,434	0	16,510,712	20,174,507	18,994,630
Total Approved Budget	167,346,144	-83,773,988	83,572,156	82,327,419	1,244,737	98.51%	83,572,156	0	132,723,679	82,009,126	34,076,630