

## Isle of Anglesey County Council

<b>Report to:</b>	<b>EXECUTIVE COMMITTEE</b>
<b>Date:</b>	<b>3 MARCH 2022</b>
<b>Subject:</b>	<b>REVENUE BUDGET MONITORING, QUARTER 3 2021/22</b>
<b>Portfolio Holder(s):</b>	<b>COUNCILLOR ROBIN WYN WILLIAMS – PORTFOLIO HOLDER FINANCE</b>
<b>Head of Service / Director:</b>	<b>MARC JONES – DIRECTOR OF FUNCTION (RESOURCES) / SECTION 151 OFFICER</b>
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<b>Local Members:</b>	<b>n/a</b>

### A –Recommendation/s and reason/s

1. On 9 March 2021, the Council set a net budget for 2021/22 with net service expenditure of £147.420m, to be funded from Council Tax income, NDR and general grants. This includes a total for general and other contingencies amounting to £1.333m. The budget for the Council Tax Premium was reduced by £0.121m to £1.514m. £0.300m was used from general reserves to ensure that a balanced budget was set with the agreed Council Tax rise of 2.75%.
2. Unlike previous years, the budget for 2021/22 does not include any requirements on the services to make savings. The increase of 3.4% in funding from Welsh Government was a welcome increase. The Welsh Government has not been able to provide any indication on the proposed level of funding beyond 2021/22 due to the fact that the UK Government's Comprehensive Spending Review has been cancelled due to dealing with the Coronavirus pandemic.
3. This report sets out the financial performance of the Council's services at the end of quarter 3, 31 December 2021. The projected position for the year as a whole is also summarised. As we move closer to the end of the financial year, there is an increased level of certainty surrounding the projections made, compared to quarter 2, although it should be noted that, in the current emergency situation, the position can change quickly as the Council continues to respond to the pandemic.
4. This financial year, three claims have been made in relation to the Covid crisis to the Welsh Government, totalling £3.418m, for extra expenditure incurred during quarter 3, with £2.165m having been received. The Welsh Government has stated that further funding will be released to cover the loss of income during the remainder of the financial year, but this has not been taken into account in the forecast. The receipt of this additional funding will improve the final position of some services compared to this forecast.
5. The overall projected financial position for 2021/22, including Corporate Finance and the Council Tax fund, is a projected underspend of £3.528m. This is 2.40% of the Council's net budget for 2021/22. However, rising costs, including a potential for a pay award above the 1.75% which is allowed for in the forecast, and the potential for increased demand for services during the final quarter of the year, may reduce the final revenue position at the end of the financial year.
6. It is recommended that:-
  - (i) To note the position set out in Appendices A and B in respect of the Authority's financial performance to date and expected outturn for 2021/22. This position is dependent on the continued support from Welsh Government to fund the loss of income and the additional costs which the Council faces during the remainder of the financial year as a result of the Coronavirus;

- (ii) To note the summary of Contingency budgets for 2021/22 detailed in Appendix C;
- (iii) To note the position of the invest to save programmes in Appendix CH;
- (iv) To note the monitoring of agency and consultancy costs for 2021/22 in Appendices D and DD.

**B – What other options did you consider and why did you reject them and/or opt for this option?**

Not applicable

**C – Why is this a decision for the Executive?**

This matter is delegated to the Executive.

**Ch – Is this decision consistent with policy approved by the full Council?**

Yes

**D – Is this decision within the budget approved by the Council?**

Yes

**Dd – Assessing the potential impact (if relevant):**

1	How does this decision impact on our long term needs as an Island?	The report is for monitoring purposes only and is used along with other reports to set the medium term financial strategy and annual budget. In setting the annual budget, the impact on the long term needs of the Island will be assessed.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	Not applicable
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom.	Not applicable
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	The citizens of Anglesey were consulted as part of the 2021/22 budget setting process and will be consulted on future budgets.
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	Not applicable
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	Not applicable
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	Not applicable

**E – Who did you consult?**

**What did they say?**

1	Chief Executive / Senior Leadership Team (SLT) (mandatory)	SLT have been provided with a copy of Appendix B to this report.
2	Finance / Section 151 (mandatory)	n/a – this is the Section 151 Officer's report.
3	Legal / Monitoring Officer (mandatory)	The Monitoring Officer is a member of the SLT.
4	Human Resources (HR)	N/A
5	Property	N/A
6	Information Communication Technology (ICT)	N/A
7	Procurement	N/A

8	Scrutiny	The financial position at the end of quarter 2 was reviewed by the Finance Scrutiny Panel at its meeting on 14 February 2022.
9	Local Members	N/A
<b>F - Appendices:</b>		
<ul style="list-style-type: none"> <li>• Appendix A – Provisional Revenue Outturn Report for 2021/22</li> <li>• Appendix B - Table of Provisional Outturn 2021/22</li> <li>• Appendix C - Summary of Contingency Budgets position for 2021/22</li> <li>• Appendix CH - Review of the Invest-to-Save projects 2021/22</li> <li>• Appendix D - Information regarding monitoring of Agency Staff 2021/22</li> <li>• Appendix DD - Information regarding monitoring of Consultants 2021/22</li> </ul>		
<b>Ff - Background papers (please contact the author of the Report for any further information):</b>		
<p>2021/22 Revenue Budget (as recommended by this Committee on 2 March 2021 and adopted by the County Council on 9 March 2021).</p>		

## REVENUE BUDGET MONITORING – QUARTER 3

## 1. General Balance

The Council Fund held £14.079m of earmarked reserves and school reserves amounting to £3.974m at the start of the financial year. The audited outturn for 2020/21 resulted in a general balance at the start of the current financial year of £11.437m. This was an improvement on the opening balance for the previous year, 2019/20, where the general balance stood at £7.060m. The underspend of £4.016m contributed to this and movements in reserves, such as the return of earmarked reserves no longer needed.

The position of General balances at the end of the quarter is as follows:-

Executive Meeting	Amount £m	Purpose
Draft opening balance	(11.437)	Audited general reserve at 31 March 2021
Amlwch Harbour Repairs	0.050	Delegated decision taken by the Section 151 Officer in consultation with the Portfolio Holder - Finance
Transfers In from Unrequired Earmarked Reserves	(0.643)	
Service Reserves	1.376	To Create Service Reserves agreed by Executive 12 July 2021
Roof Repairs Canolfan Addysg y Bont	1.500	Roof Repairs agreed by Executive 29 July 2021
Establishing a New Port Health Authority	0.100	Establish a New Port Health Authority – Set up costs
Roof Repairs Canolfan Addysg y Bont	1.500	Roof Repairs agreed by full Council 11 February 2022
<b>Revised Council Fund General Balance</b>	<b>(7.554)</b>	

The current predicated outturn for 2021/22 is an estimated underspend of £3.528m. If this forecast is accurate, the Council's balances and reserves would increase by this sum at the year end. Work will be undertaken as part of the close down process to determine how much of the underspend is credited to general balances, service reserves and earmarked reserves. Given the current uncertainties in the demand for services, the Section 151 Officer has recommended to the Executive that the level of general balances should be higher than the normal level of 5% of the net revenue expenditure budget, and that it would be prudent for the Council to hold a minimum of £9m as General Balances for 2021/22. If the level of underspending forecast at the end of the third quarter becomes the final outturn position at the end of the year, then this will improve the Council's financial resilience even further.

## 2. Financial Performance by Service

2.1 The details of the financial performance by service for the period, and the projected outturn position for each, is set out in Appendix B. An underspend of £2.315m on services is predicted as at 31 March 2022. An underspend of £0.591m is estimated on Corporate Finance. In addition, an over achievement on income of £0.113m is predicted on the collection of the standard Council Tax. In addition to the small forecasted surplus of standard Council Tax, an additional surplus of £0.509m on the Council Tax premium improves the financial position still further. The current total revenue forecast for 2021/22 is an underspend of £3.528m, which equates to 2.40% of the Council's total net revenue budget.

2.2 Table 1 below summarises the significant variances (circa £100k or higher):-

**Table 1**

	<b>(Under)/Overspend £'000</b>
Learning	(348)
Adults	(231)
Children's Service	(193)
Highways	(200)
Waste	(560)
Planning and Public Protection	(319)
Transformation	(135)
Resources	(217)
Corporate and Democratic Costs	(164)
Corporate Finance	(591)
Unbudgeted uncontrollable costs - insurance, capital pension costs and bad debt	200
Funding	(623)
Other (total of variances less than £100k)	(147)
<b>Total Variance over/(under)spend</b>	<b>(3,528)</b>

### 3. Explanation of Significant Variances

#### 3.1 Lifelong Learning

##### 3.1.1 Delegated Schools Budget

Once the Council sets the budget for schools, responsibility for the budget is delegated to the schools and annual under or overspends are held in individual school reserves. The balances of the schools reserves now stands at £3.974m, compared to £197k at 31 March 2020. However, grants were received by schools in March from the Welsh Government which covered expenses already incurred, which means that their core budget was not spent. In addition, some grant funding was received on condition that it is spent in 2021/22.

##### Central Education

**3.1.2** This service was underspent by £59k (4.32%) at the end of quarter 3. The forecast for the year-end is an underspend of £299k (6.5%). Many of these budgets are demand-led.

**3.1.3** There are a number of over and underspends across the Service. The most significant of which are listed below:-

- The school meals provision is forecasted to be underspent by £186k (£223k at Quarter 2). A new contract has been awarded at a lower cost, due to commence in September 2021. This will result in an underspend, however, this is partly offset by an increase in the free school meals uptake, resulting in an increased cost. The new school meals contract has allowed the Authority to reduce the cost of school meals from £2.50 to £2.20.
- The out-of-county placements movement from 2020/21 to 2021/22 are four children leaving the service (due to turning 16+ or returning to placements on Anglesey) and six new placements taking place to date. An underspend of £544k is forecast for out-of-county placements, which is similar to that forecasted at quarter 2 (£545k). As the financial year progresses, the number of children requiring out of county placements may continue to rise, which will impact the forecasted underspend, as this is a demand led budget.
- Clwb Gofal Plant is forecasted to overspend by £58k (£66k as at quarter 2). This budget is, again, demand led and, with the increase in the number of parents working from home and some Covid restrictions still being in place, the demand for this provision has decreased.

- School Transport is currently being forecasted as being £297k overspent at the end of the year. The forecast at the end of quarter 2 was an overspend of £178k. The demand for this service has increased and, while additional budget has been allocated, the forecast is still showing a substantial overspend. A new bus route has been added to the service, some contracts have had to be retendered, with the retendered cost being higher than the original contract. In addition to this, a number of contracts have also been returned to the Authority as not being able to be delivered.

### 3.1.4 Culture

**3.1.4.1** This service was £253k (23.25%) underspent during the period, compared to £168k at quarter 2. The forecast outturn for the year is an underspend of £49k (4.06%) (£43k quarter 2). There are vacant posts within the Library Service which are expected to give rise to an £94k underspend at year end. However, a recruitment exercise is currently being undertaken in order to fill those vacancies, with staff expected to be in position by February 2022. The current projections for the Oriel is an overspend of £30k due to unachieved income and pressures on the repairs and maintenance budgets. The Archives service is forecasting an overspend of £10k, which is in line with what was reported at quarter 2

## 3.2 Adults Social Care

**3.2.1** This service was £1,309k overspent (6.88%) for the period. The forecast outturn is an underspend of £231k (1.72%), where as it was reported in quarter 2 that the forecast was expected to be an overspend of £477k (1.72%) at year end. This is a difference of £708k from one reporting period to the next. Of the £708k, £545k is in respect of additional funding, £102k is in respect of bills that were previously in dispute which have been realised, £61k is in relation to various underspends across the service.

**3.2.2** The elements within the outturn variance are as follows:-

- Services for the Elderly: Forecast underspend of £233k, which is a £479k difference from that forecasted in quarter 2 (£233k overspend). There are various over and underspends within the Service, however, the largest underlying change from the previous forecast in quarter 2 is the receipt of £279k of additional grant income. The homecare forecast has reduced by £136k due to demand, residential care costs have reduced £53k overall whilst the private nursing care for older people cost have been adjusted to reflect demand which has increased costs by £166k. This section of the service has also received £150k of income that was not expected after invoices that were previously expected to be written off having now been paid.
- Physical Disabilities (PD): The provision is forecasting to overspend £199k for the year, compared to £144k reported at quarter 2. The main differences noted from quarter 2 to quarter 3 are that costs within Homecare have been reduced by £14k, while direct payments have increased by £14k. Agency costs have increased by £76k, however, additional grant of £22k has also been received. There are various other under and overspends within the section which contribute to the change in forecast from one report to another.
- Learning Disabilities (LD): Is forecasted to overspend by £783k by year end, which is a decrease of £32k from the previous quarter. This decrease has been the result of Homecare costs increasing by £43k and direct payments increasing by £6k. However, an additional income of £80k has been received through grants.
- Mental Health (MH): The forecast for this Service has reduced from £62k overspend at quarter 2 to an underspend of £14k at quarter 3. There are various reasons for this movement, but the most notable changes are within residential care private costs, substance abuse costs and respite domiciliary care costs which have all been reduced by £30k each.
- Provider Unit: This area is forecasting an underspend of £778k at year end, compared to £602k reported at quarter 2. This underspend is partly due to difficulty in recruitment owing to the Covid19 pandemic. The receipt of an additional grant amounting to £149k is the main contributing factor within this area.

### 3.3 Children's Services

- 3.3.1** The service is overspent by £90k (0.87%) for the period. However, it is forecasted to be underspent by £193k (-1.72%) at year end, compared to and overspend of £583k at quarter 2.
- 3.3.2** The Looked After Children's budget was reporting a forecast overspend of £796k at quarter 2. The forecast now, at quarter 3, is an overspend of £365k, this is a difference of £431k from one reporting period to the next. This budget is demand led and 3 placements that were originally unable to satisfy the requirements of the Welsh Government hardship fund are now in scope, due to a change in circumstance. Following a review of all Looked After Children's costs, it has been identified that another placement is now in scope and is able to be backdated to April 2021. There are also 4 new additional funding streams received during October and November 2021, which has amounted to £489k, which has had an effect on the difference from one reporting period to the next.

### 3.4 Housing (Council Fund)

- 3.4.1** This service was overspent by £39k (2.54%) at the end of quarter 3, the forecast for outturn is as previous quarter, a breakeven position. Homelessness and homeless prevention are the biggest areas of concern, with an overspend of £50k in homelessness prevention. However, £444k has been claimed for the first 9 months of the financial year on prevention and homelessness. The forecast is based upon the hardship fund continuing to fund at the same level for the remainder of the financial year.

### 3.5 Regulation and Economic Development

#### 3.5.1 Economic and Community (includes Destination and Leisure)

- 3.5.1.1** The service, overall, was underspent by £130k (18.09%) for the period, but it is forecasted to be overspent by £4k (7.33%) at year end, compared to £47k (2.50%) at quarter 2.
- 3.5.1.2** The Economic Development element of the service is expected to be overspent by £26k at year end, compared to a forecasted overspend of £5k at quarter 2. This is, in part, due to the income target for staffing projects such as Wylfa Newydd and National Grid. External funding of these costs has ended and, without these avenues of funding, the budgeted income expectation will not be met, leading to a shortfall of £72k. The senior management restructure is expected to result in an underspend of £85k, which will compensate for the unachieved income. The other pressure points within the section are the centre facilities, graphic design and subscription budgets which, combined, are likely for be overspent to the sum of £44k.
- 3.5.1.3** The Destination section is forecasted to be £62k underspent by year end, at quarter 2 the forecasted underspend was £35k. The international travel restrictions over the summer season have resulted in more people taking their holidays in the UK, which has meant that our coastal attractions have been busier than ever and Maritime income targets for registrations and launches being achieved by the end of Q1.
- 3.5.1.4** The yearly pressure on Countryside income targets is likely to manifest itself again, and a review of the use of the Menai Strait is being undertaken by consultants. All this combined is expected to lead to an overspend for £30k in this area.

Tourism budgets have underspent over the last couple of financial years and additional funding has been allocated for management of tourists. A vacant post is also proving difficult to recruit to. A surplus is now being forecast of £70k.

**3.5.1.5** The Leisure section is currently forecasting an overspend at year end of £40k, however, this is an improvement on the forecast of £79k at quarter 2. There is no longer a café provision in the centres but there are still income expectations. There have been reductions in the direct debit collections due to pool closures. This is a local issue and cannot be claimed through the hardship fund. Leisure centres staffing is now being forecast to underspend by approximately £70k in part due to changes in the coaching terms and conditions which accounts for the reduction in the forecasted overspend. The Golf Course asset has now been sold, therefore, no further expenditure is being incurred in this area. Pressure is increasing on the repairs and maintenance budgets as a result of increased purchasing costs. The overspend for this budget is likely to be in the region of £20k.

### **3.5.2 Planning and Public Protection**

**3.5.2.1** This service is £481k underspent (27.27%) for the period, and is forecasted to be underspent by £319k (14.20%) at outturn, £108k (4.81%) was forecasted at quarter 2.

**3.5.2.2** The Public Protection section was underspent by £141k (8.93%) for the period. The forecasted outturn position is £172k underspend (£95k underspend at quarter 2). The main variance from the forecasted outturn at quarter 2 is that vacant posts are an ongoing issue and, while a recruitment drive is being undertaken, it is difficult to forecast if, or when, these will be filled. Staffing issues account for the change in the forecast from quarter 2 to quarter 3.

**3.5.2.3** The Planning section is underspent by £341k at period end, and is forecasting an underspend of £147k at year end, it was reported as £13k underspend in quarter 2. The main difference from quarter 2 to quarter 3 for this section is that a large planning application was received in October 2021 which accounts for the majority of the change in forecast. The Planning Control section also have staffing vacancies, which is forecasted to be £42k underspent by year end.

## **3.6 Highways, Waste and Property**

### **3.6.1 Highways**

**3.6.1.1** This service was £34k (5.91%) underspent for the period. The forecasted position at year end is £200k (3.17%) underspend, which is a slightly larger underspend than that reported in quarter 2, £128k (2.03%). The majority of the sections within Highways are predicted to be underspent at year end. The most notable are Departmental Support £70k, which will have arisen from staffing cost savings, street works income is expected to overachieve against the income budget by £90k. Development Control has exceeded its income expectations and, therefore, is forecasting an underspend for the provision of £60k. Môn Community Transport is also forecasting an underspend to the sum of £50k. This is the result of less demand for the service following the Covid pandemic and restrictions. However, the works budget is expected to overspend to the sum of £100k by year end. Car Park income is also forecasting to be £20k over budget at year end. It is important to draw attention to Fleet Management as less use is now being made of the Authority's vehicles and, therefore, the service is unable to recharge out the cost. This currently shows an overspend of £110k against the Highways service. However, it should be noted that each of the other departments will have a corresponding underspend for fleet management.

### **3.6.2 Waste**

**3.6.2.1** The Waste service was £673k (10.72%) underspent for the period, and the service is predicted to have an outturn position of a £560k underspend (6.39%). In quarter 2, the reported forecast was an underspend of £480k.



**3.6.2.2** The forecast for the year end includes overspends and compensating underspends within different sections of the service. The most notable of the variances includes a £360k underspend on the Waste Collection, which includes the new waste collection contract costs. The recycling forecast has increased from £50k underspend at quarter 2 to £170k underspend at quarter 3 due to the income on the green waste exceeding its target and planned projects have had to be delayed due to uncertainties outside of the control of the service. The Penhesgyn Transfer Station is expected to be £130k overspent at year end, mainly due to staffing costs

### **3.6.3 Property**

**3.6.3.1** The service's position for the period is a £98k (13.37%) underspend, with a forecast for the year end position being a £5k overspend (0.51%). The reported outturn position at quarter 2 was also a £5k overspend (0.51%).

**3.6.3.2** The position for a number of budget headings varies, with some showing an overspent position, whilst others are underspending. No significant movement from that reported at quarter 2.

## **3.7 Transformation**

**3.7.1** The Transformation function overspent by £236k at the end of the period.

**3.7.1.1** The HR function was overspent by £30k (2.86%) for the period, and projected to be £91k (6.60%) underspent at year end. The projected underspend is derived from the central training budgets.

**3.7.1.2** The ICT section was underspent by £318k (12.39%) for the period, and is expected to be £18k (0.56%) overspent at year end. It was reported at quarter 2 that it was forecasting to overspend by £102k at year end. All software and hardware budgets across the Council, excluding schools, have been centralised and are now managed within the ICT section. The projected year end position now for the centralised software budget is an overspend of £132k. The staffing and software licences give a net projected underspend of £114k.

**3.7.1.3** The Corporate Transformation section was underspent by £52k (9.64%) for the period, and expected to be underspent at the year end by £135k (15.06%). This is the result of savings in salary expenses within both the Corporate Transformation team and Cyswllt Môn, alongside an underspend of £101k for the Ynys Môn Gwynedd Partnership.

## **3.8 Resources (excluding Benefits Granted)**

**3.8.1** The Resources function budget is £62k (2.33%) underspent for the period, with the projection for the outturn being an underspend of £217k (6.71%), compared to £144k (4.45%) at quarter 2.

**3.8.2** Staffing vacancies and secondments not being recruited to means a forecasted underspend of £29k for Revenues and Benefits. A small underspend of £10k is forecast for the Accountancy team. Internal Audit is forecasting an underspend of £53k due to staffing vacancies during the year which have been recruited to. The Procurement section is £125k underspent due to initiatives in purchasing, i.e. centralised purchasing budgets, procurement card rebates and lower demand for certain expenditure which are covered by the central procurement budgets, as a result of increased home working (paper, photocopiers, stationery, furniture).

## **3.9 Council Business**

**3.9.1** The function was £65k (5.27%) underspent for the period, and the forecast outturn is £57k (0.70%) underspend compared to £12k (0.70%) overspend at quarter 2.

**3.9.2** Legal Services are expected to be overspent by £1k at year end, in large part due to legal agency staff employed to cover staff vacancies/absences and land charges income being ahead of profile. Democratic Services are forecasted to underspend in each of its functions, with the largest underspend being within the Committee Services (£48k) due to savings on staffing expenses and the use of consultants.

### **3.10 Corporate and Democratic Costs**

**3.10.1** The function was underspent by £31k (1.13%) for the period, and the forecast year end position is an underspend of £164k (5.45%). The underspend was forecasted to be £158k (5.25%) at quarter 2.

**3.10.2** Members Support & Expenses have a combined £44k projected underspend, as reported in quarter 2. Pandemic restrictions has led to significant underspending of the travel, training and conferences budgets.

**3.10.3** The corporate budgets, overall, are showing an underspend of £96k. There are underspends in grant audit fees £92k and historic pension payments to the Pension Fund £52k. However, there has been a £25k overspend on Staff Counselling, there is no budget for this expenditure. Secondary pensions contributions are expected to be £37k higher than previously anticipated. There are various other compensating under and overspends within other budget heads for the section.

### **3.11 Corporate Management**

**3.11.1** The function was £25k (5.22%) underspent for the period, and it is forecasted to underspend by £27k (4.25%) at outturn. This relates to the residual budget following the management restructure in 2019/20 and small underspends on transport and general office supplies.

## **4. Corporate Finance (including Benefits Granted)**

**4.1** Corporate Finance, including Benefits Granted, is expected to underspend by £591k at year end.

**4.2** The budget for 2021/22 included some items retained centrally as contingency budgets, these amounted to £1,333k. The majority of these budgets will be transferred into Service budgets during the year. Appendix C provides a summary of the contingencies budget, this shows that £204k has already been vired to approved budgets.

**4.3** The capital financing budget is made up of 3 elements: the sum set aside to meet future repayments (Minimum Revenue Provision - MRP), interest payable on outstanding loans and interest received on cash balances held in the Council's bank accounts and other investments. Delays in capital projects, in particular the 21<sup>st</sup> Century Schools programme, lowered the Council's borrowing requirement which, in turn, has led to lower MRP and interest costs. During the pandemic, the Council maintained a higher than normal cash balance, although investment returns are very low (on average less than 0.2% during the year). As a result, the Capital Financing budget is forecasted to underspend to the sum of £536k.

## **5. Collection of Council Tax**

**5.1** The Council Tax Fund budget is determined using the estimated collectable debt for the current year only, based on the tax base figure set in November 2020. It does not provide for arrears collected from previous years, adjustments to liabilities arising from previous years (exemptions, single person discounts, transfers to business rates etc.), changes to the current year's tax-base or the provision for bad and doubtful debts. These changes cannot be estimated and, invariably, lead to a difference between the final balance on the Council Tax Collection Fund and the original budget. Covid is also impacting on the collection of Council Tax, and an increase in the bad debt provision has been made to reflect this impact. The current core Council Tax income is forecasted to be £113k higher than the budget.

5.2 The Council Tax premium is designed to encourage owners of empty properties and second homes to return the property to general use and, as such, there is a risk that the number of properties paying the premium can reduce significantly during the year. In order to mitigate this risk, the tax base for premium properties is set at 80% and, if the numbers of properties paying the premium does not fall significantly, then the budget will generate a surplus. Again, the transfer of properties from the domestic to the Business Rates register has reduced the premium payable on second homes but, despite the transfer of properties, overall the numbers of second home properties remained fairly constant and, as a result, the Council Tax premium budget is forecasting a surplus of £509k at the end of the financial year.

## 6. Budget Savings 2021/22

6.1 No Budget Savings were required by the services for the financial year 2021/22.

## 7. Invest-to-Save

7.1 An invest to save programme was undertaken in 2016/17, with an allocation of £983k for individual projects. To date, £894k has been spent or committed from this allocation of funding up to and including 2021/22. All projects are at various stages of development, with some closer to completion than others, although progress to complete these projects has been impacted by the Coronavirus pandemic. The full detail of the expenditure and progress on each of the projects can be seen in Appendix CH. Where the projects are not completed at year-end they will continue into 2022/23 and the funding will still be available within the invest-to-save reserve.

## 8. Agency and Consultancy Costs

8.1 During the year to date, £877k was spent on Agency staff. These were, in the main, part-funded from staffing budgets as they related to staff vacancies, while £168k related to staff cover for vacant posts. The Waste service spent £248k for site agents at the recycling centres. The full details can be seen at Appendix D.

8.2 A total of £160k was spent on Consultancy during the period October to December 2021, with £12k funded through grant or external sources. A full summary of expenditure per service, and additional details of the expenditure, can be seen at Appendix DD.

## 9 Welsh Government Covid19 Grant Funding to date

9.2 The Welsh Government has provided significant financial support to the Welsh local authorities on Coronavirus related additional costs and loss of income, without which the outturn would be a sizeable overspend. Table 2 below shows that the Council claimed £3.418m for additional costs arising from the pandemic for this financial year. £2.166m has already been paid to the Council, leaving a balance of £1.252m remaining, which will be paid during 2021/22.

**Table 2 Covid related expenditure April to December 2021 funded by Welsh Government**

	Adult Social Services	Free School Meals	General	Homelessness	School Cleaning	Testing in Care Homes	Self Isolation	Children	SSP Enhancement	Total
	£	£	£	£	£	£	£	£	£	£
Claimed	1,199,550	438,209	805,122	156,898	145,283	148,072	354,472	140,810	30,169	3,418,585
Disallowed	-	-	917	65						982
<b>Balance Due</b>	<b>1,199,550</b>	<b>438,209</b>	<b>804,205</b>	<b>156,833</b>	<b>145,283</b>	<b>148,072</b>	<b>354,472</b>	<b>140,810</b>	<b>30,169</b>	<b>3,417,603</b>
Paid	815,876	209,969	499,184	45,692	99,952	128,627	209,722	140,810	15,516	2,165,348
<b>Balance Outstanding</b>	<b>383,674</b>	<b>228,240</b>	<b>305,021</b>	<b>111,141</b>	<b>45,331</b>	<b>19,445</b>	<b>144,750</b>	<b>-</b>	<b>14,653</b>	<b>1,252,256</b>

## 9.2 Loss of Income from Covid Restrictions Funded by Welsh Government

Whilst easing of lockdown has entered into the new financial year, the Council's income has significantly been affected, such as closure of the Leisure centres and the impact on car parking fees. There is also the risk of further restrictions to help reduce the transmission of Covid. Welsh Government has compensated local authorities for eligible income lost due to the Coronavirus. The Council, this financial year, has claimed £0.290m from Welsh Government. A summary of the income compensated and claimed to 31 December 2021 is shown below in Table 3:-

**Table 3 – Welsh Government Grant Funding for Loss of Income from Services during the Pandemic**

Summary	Museums £'000	Leisure £'000	Education £'000	Car Parks £'000	Public Protection £'000	Markets and Travel Clubs £'000	Total £'000
Claimed	65.00	487.51	-312.40	34.0	13.80	1.80	289.71
Disallowed	0	0	0	0	0	0	0
<b>Balance Due</b>	<b>65.00</b>	<b>487.51</b>	<b>-312.40</b>	<b>34.0</b>	<b>13.80</b>	<b>1.80</b>	<b>289.71</b>
Paid	60.40	407.34	-321.00	34.00	11.30	1.10	193.14
<b>Balance Outstanding</b>	<b>4.60</b>	<b>80.17</b>	<b>8.60</b>	<b>0.00</b>	<b>2.50</b>	<b>0.70</b>	<b>96.57</b>

## 10 Financial Risks over the 2<sup>nd</sup> Part of the Financial Year

- 10.1** The figures reported above are based on the current level of service demand, however, there are a number of risks that may impact on the costs moving forward and there is still a risk that the final position at the end of the financial year will not be as positive as shown above, although the risk is diminishing as we approach the end of the financial year. The risks are detailed below.
- 10.2** The Trade Unions have rejected a final pay offer of 1.75% and are balloting for industrial action, although 1 Union has not received sufficient support for industrial action and it is more likely that the pay award will be settled around the 1.75% figure. Sufficient funding has been included in the budget and in earmarked reserves to meet the cost of a 1.75% pay award, but anything higher than this figure will further reduce the projected underspend, with each additional 1% adding between £400k and £500k to pay costs.
- 10.3** Inflation is on the increase and is higher than the sum that was allowed for in setting the 2021/22 revenue budget. The majority of the Council's costs are staffing costs or contractual payments to contractors and suppliers (including energy providers), and these arrangements protect the Council from significant increases in costs due to rising inflation. However, rising inflation will have some effect on the Council's costs during the final quarter of the financial year.
- 10.4** The winter period always creates uncertainty in the demand for services (particularly in Adult Services), and the need to respond to periods of extreme weather (snow, storms, flooding). It is difficult to forecast the potential increase in costs due to the winter weather, but the majority of the winter has passed and it has been relatively calm and mild, which has reduced the risk. There is still a risk of severe or cold weather during the final quarter but, again, this risk diminishes as the weeks pass and we approach the end of March.
- 10.5** The underspending in a number of services has resulted from vacant posts. Some are as a result of deliberate decisions not to appoint to vacant posts during periods of lockdown, but the number of vacancies reflects the increasing difficulty the Council is facing in appointing staff to certain posts. There is no underlying overprovision in the staffing budgets, and the actual expenditure will return to the budgeted level once the posts are filled.

- 10.6** The increased costs and loss of income in a number of services are currently being supported by the Welsh Government Hardship Fund, and the Welsh Government has confirmed that this support will continue to the end of the financial year. However, the impact of the ongoing Covid emergency (increased demand for services, less capacity and resulting loss of income in some services) will be factored into budget preparation for 2022/23. The improving situation surrounding Covid has again reduced the risk of increased costs in the final quarter.
- 10.7** Within Adult Services, additional grant funding is received from the Welsh Government, and this additional funding is being used to support the current level of demand for services and reduces the burden on the core budget. Again, the financial risk in 2021/22 is low but, again, the risk is higher in 2022/23 if the demand for service remains and the grant is not available in 2022/23.
- 10.8** The Council is now dealing with additional uncertainties and potential future costs surrounding new Port Health arrangements and duties. There is currently no funding certainty and, with the need to recruit and create additional capacity, could create additional financial pressures. Engagement continues with both Welsh Government and HMRC, and it is hoped that additional financial commitments and / or agreement to underwrite additional costs on the Council can be obtained during the second half of the year.

**11 Conclusion**

- 11.1** The initial projection at the end of the second quarter is that the budget will be underspent by £3.528m for the year ending 31 March 2022. The service budgets are expected to underspend by £2.315m and corporate finance is forecast to also underspend by £0.591m. An overachievement of £0.113m is expected on the standard Council Tax. Surplus income of £0.509m is forecast on the Council Tax Premium.
- 11.2** The forecasted level of underspend does improve the Council's financial standing considerably and does allow the Council to fund other emerging risks e.g. repairs to Canolfan Addysg y Bont. In addition it allows reserves to be used to part fund the capital programme in 2022/23. The level of the Council's General Balances will be kept under review as we move towards the end of the financial year in order to ensure that the level exceeds 5% of the net revenue budget.

**Projected Revenue Outturn for the Financial Year-ending 31 March 2022 - Quarter 3**

Gwasanaeth/Swyddogaeth Service/Function	2021/22 Cyllideb Blynnyddol Annual Budget	2021/22 Ch3 Cyllideb hyd yma Q3 Budget Year to Date	2021/22 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual & Committed spend	2021/22 Ch3 Amrywiad Q3 Variance	2021/22 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual & Committed Spend	Ch3 Amcangyfrif Gwariant i 31 Mawrth 2022 Q3 Estimated Expenditure to 31 March 2022	Ch3 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Q3 Estimated Outturn 31 March 2022 over/(under)	2021/22 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over/(Under) spend as a % of Total Budget	Ch3 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Q3 Estimated Outturn 31 March 2022 over/(under)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000
<b><u>Dysqu Gydol Oes</u></b> <b><u>Lifelong Learning</u></b>									
Cyllideb Datganoledig Ysgolion <i>Delegated Schools Budget</i>	49,052	34,343	34,343	(0)	0.00%	49,061	0	0.00%	0
Addysg Canolog <i>Central Education</i>	4,602	(1,378)	(1,437)	(59)	4.32%	4,303	(299)	-6.50%	(411)
Diwylliant <i>Culture</i>	1,208	1,090	837	(253)	-23.25%	1,159	(49)	-4.06%	(43)
<b><u>Gwasanaethau Oedolion</u></b> <b><u>Adult Services</u></b>	27,727	19,027	20,336	1,309	6.88%	27,496	(231)	-0.83%	477
<b><u>Gwasanaethau Plant</u></b> <b><u>Children's Services</u></b>	11,178	10,307	10,379	90	0.87%	11,005	(193)	1.72%	583
<b><u>Tai</u></b> <b><u>Housing</u></b>	1,247	1,546	1,507	(39)	-2.54%	1,247	0	0.00%	0
<b><u>Priffyrdd, Gwastraff ac Eiddo</u></b> <b><u>Highways, Waste &amp; Property</u></b>									
Priffyrdd <i>Highways</i>	6,307	5,828	5,484	(344)	5.91%	6,107	(200)	-3.17%	(128)
Eiddo <i>Property</i>	985	731	633	(98)	-13.37%	990	5	0.51%	5
Gwastraff <i>Waste</i>	8,757	6,280	5,607	(673)	-10.72%	8,197	(560)	-6.39%	(480)

Gwasanaeth/Swyddogaeth Service/Function	2021/22 Cyllideb Blynyddol Annual Budget	2021/22 Ch3 Cyllideb hyd yma Q3 Budget Year to Date	2021/22 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual & Committed spend	2021/22 Ch3 Amrywiad Q3 Variance	2021/22 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual & Committed Spend	Ch3 Amcangyfrif Gwariant i 31 Mawrth 2022 Q3 Estimated Expenditure to 31 March 2022	Ch3 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Q3 Estimated Outturn 31 March 2022 over/(under)	2021/22 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over /(Under) spend as a % of Total Budget	Ch3 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Q3 Estimated Outturn 31 March 2022 over/(under)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000
<b><u>Rheoleiddio a Datblygu Economaidd</u></b> <b><u>Regulation &amp; Economic Development</u></b>									
Datblygu Economaidd <i>Economic Development</i>	2,053	1,734	1,582	(152)	-8.77%	2,057	4	0.19%	49
Cynllunio a Gwarchod y Cyhoedd <i>Planning and Public Protection</i>	2,247	1,765	1,284	(481)	-27.25%	1,928	(319)	-14.20%	(108)
<b><u>Trawsnewid</u></b> <b><u>Transformation</u></b>									
Adnoddau Dynol <i>Human Resources</i>	1,379	1,054	1,024	(30)	-2.88%	1,288	(91)	-6.60%	(84)
TGCh <i>ICT</i>	3,200	2,571	2,889	318	12.39%	3,218	18	0.56%	102
Trawsnewid Corfforaethol <i>Corporate Transformation</i>	896	540	488	(52)	-9.64%	761	(135)	-15.06%	(170)
<b><u>Adnoddau</u></b> <b><u>Resources</u></b>									
	3,236	2,644	2,582	(62)	2.33%	3,019	(217)	-6.71%	(144)
<b><u>Busnes y Cyngor</u></b> <b><u>Council Business</u></b>									
	1,713	1,227	1,162	(65)	-5.27%	1,656	(57)	3.33%	12
<b><u>Costau Corfforaethol a Democrataidd</u></b> <b><u>Corporate &amp; Democratic costs</u></b>									
	3,010	2,736	2,705	(31)	-1.13%	2,846	(164)	-5.45%	(158)
<b><u>Rheolaeth Corfforaethol</u></b> <b><u>Corporate Management</u></b>									
	636	475	450	(25)	-5.22%	609	(27)	-4.25%	(28)
Costau heb gyllideb, na ellir eu rheoli: yswiriant, costau pensiwn a dileu drwg ddyledion/lwfansau amhariad ar incwm gwasanaethau <i>Unbudgeted, uncontrollable costs: insurances, pension costs and bad debt write offs/impairment allowances on services' income</i>						200	200	0.00%	200

Gwasanaeth/Swyddogaeth Service/Function	2021/22 Cyllideb Blynyddol Annual Budget	2021/22 Ch3 Cyllideb hyd yma Q3 Budget Year to Date	2021/22 Ch3 Gwir Wariant ac Ymrwymiadau Q3 Actual & Committed spend	2021/22 Ch3 Amrywiad Q3 Variance	2021/22 Ch3 Gwir Wariant ac Ymrwymiadau Q3 Actual & Committed Spend	Ch3 Amcangyfrif Gwariant i 31 Mawrth 2022 Q3 Estimated Expenditure to 31 March 2022	Ch3 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Q3 Estimated Outturn 31 March 2022 over/(under)	2021/22 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over /(Under) spend as a % of Total Budget	Ch3 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Q3 Estimated Outturn 31 March 2022 over/(under)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000
<b>Cyfanswm Cyllidebau Gwasanaethau Total Service Budgets</b>	129,452	92,520	91,873	(647)	-0.70%	127,137	(2,315)	-1.79%	(350)
Ardollau <i>Levies</i>	3,695	3,693	3,693	0	-0.00%	3,695	(0)	-0.05%	(2)
Rhyddhad Trethi Dewisol <i>Discretionary Rate Relief</i>	71	0	0	0	0.00%	71	(0)	0.11%	(1)
Cyllido Cyfalaf <i>Capital Financing</i>	7,482	3,386	3,072	(314)	0.00%	6,947	(536)	-6.97%	(649)
Arian wrth Gefn Cyffredinol ac Eraill <i>General &amp; Other Contingencies</i>	1,129	1,129	579	(550)	-48.68%	736	(393)	-34.79%	(20)
Cyfraniad CRT y Gwasanaethau Cefnogol <i>Support Services contribution HRA</i>	(700)	0	0	0	0.00%	(700)	0	0.00%	0
Budd-daliadau a Roddwyd <i>Benefits Granted</i>	6,290	22	24	2	9.87%	6,327	38	0.60%	37
Arian Wrth gefn Cyffredinol y Cyngor Council's General Reserves	(300)	0	0	0	0.00%	0	300	100.00%	0
<b>Cyfanswm Cyllid Corfforaethol Total Corporate Finance</b>	17,668	8,230	7,369	(861)	10.47%	17,077	(591)	-3.34%	(508)
<b>Cyfanswm 2021/22 Total 2021/22</b>	<b>147,120</b>	<b>100,750</b>	<b>99,241</b>	<b>(1,509)</b>	<b>-1.50%</b>	<b>144,214</b>	<b>(2,906)</b>	<b>-1.98%</b>	<b>(858)</b>



Gwasanaeth/Swyddogaeth Service/Function	2021/22 Cyllideb Blynyddol Annual Budget	2021/22 Ch3 Cyllideb hyd yma Q3 Budget Year to Date	2021/22 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual & Committed spend	2021/22 Ch3 Amrywiad Q3 Variance	2021/22 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual & Committed Spend	Ch3 Amcangyfrif Gwariant i 31 Mawrth 2022 Q3 Estimated Expenditure to 31 March 2022	Ch3 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Q3 Estimated Outturn 31 March 2022 over/(under)	2021/22 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over /(Under) spend as a % of Total Budget	Ch3 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Q3 Estimated Outturn 31 March 2022 over/(under)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000
<b>Cyllido Funding</b>									
Trethi Annomestig NDR	(23,480)	(18,062)	(18,062)	0	0.00%	(23,480)	0	0.00%	0
Y Dreth Gyngor Council Tax	(40,902)	0	0	0	0.00%	(41,015)	(113)	0.28%	(19)
Premiwm y Dreth Gyngor Council Tax Premium	(1,393)	0	0	0	0.00%	(1,902)	(509)	36.57%	(652)
Grant Cynnal Refeniw Revenue Support Grant	(81,345)	(62,573)	(62,573)	0	0.00%	(81,345)	0	0.00%	0
<b>Cyfanswm Cyllid 2021/22 Total Funding 2021/22</b>	<b>(147,120)</b>	<b>(80,635)</b>	<b>(80,635)</b>	<b>0</b>	<b>0</b>	<b>(147,743)</b>	<b>(623)</b>	<b>-0.42%</b>	<b>(671)</b>
<b>Cyfanswm yr alldro yn cynnwys effaith y cyllido Total outturn, including impact of funding</b>	<b>0</b>	<b>20,115</b>	<b>18,606</b>	<b>(1,509)</b>	<b>-7.50%</b>	<b>(3,528)</b>	<b>(3,528)</b>	<b>-2.40%</b>	<b>(1,529)</b>

## APPENDIX C

Summary of the Outturn Position on Contingency Budgets 2021/22

	<b>Budget</b>	<b>Virements</b>	<b>Amended Budget YTD</b>	<b>Committed YTD</b>	<b>Currently Uncommitted Budgets</b>	<b>Budget Forecast Over / (Under) Spend</b>
	£	£	£	£	£	£
General Contingency	388,928	- 20,360	368,568	7,720	360,848	-300,000
Salary and Grading	150,000	-43,820	106,180	10,230	95,950	-
Earmarked Contingency	794,500	-140,140	654,360	561,530	92,830	-92,830
<b>Total General and other Contingencies</b>	<b>1,333,428</b>	<b>-204,320</b>	<b>1,129,108</b>	<b>579,480</b>	<b>549,628</b>	<b>-392,830</b>

Review of Invest-to-Save Projects 2021/22

Service	Title	Description	Amount Approved £	Allocation for 2021/22 £	Spent 2021/22 £	Remaining budget 2021/22 £	Project Update
Resources	Electronic Document Management System for Revenues and Benefits	Provide scanning solution and workflow for Revenues and Benefits	170,000	0	0	0	Project closed. No further update.
I.T	Local Land and Property Gazetteer (LLPG)	Implement a LLPG system across the Council	10,800	0	0	0	Project closed. No further update.
I.T. / Transformation	Customer Relationship Management System (CRM)	Purchase and implementation of a CRM system	255,000	46,676	0	46,676	Project closed. No further update.
I.T. / Resources	Payment Gateway	Purchase and implement a payment gateway which will enable payments to be received via the App	27,000	13,583	0	13,583	Project closed. No further update.
Regulation & Economic Development	Improve the Resilience of the Planning Systems	New automated planning systems	118,000	5,687	1,487	4,200	Resolution of issues with regards to the Welsh language version on the public portal, redaction of documents and system performance are yet to be fully resolved by the developer. The 'go-live' date is currently set to be on 14/03/2022 but is dependent on all the issues having been resolved, stringent testing and sign-off by IoACC. Works associated with the cleansing of duplicate contacts within the system is continuing, with good progress recently.

Service	Title	Description	Amount Approved £	Allocation for 2021/22 £	Spent 2021/22 £	Remaining budget 2021/22 £	Project Update
Resources	Improving Income Collection Systems	Purchase and implement a new income management system which links to the current income streams and allows new income collection methods (AppMôn etc.) to link into the cash management system	150,000	36,843	32,898	3,945	Full commitments have now been made and within the bid budgets. Implementation recommenced during Quarter 2 2020/21 following ending of furlough of certain Capita project staff, but momentum only picked up in Quarter 3 2020/21. Testing of the new GL export file that could be done remotely is almost complete, and arrangements are in place to complete the testing that cannot be done remotely. Once this is complete automated income reconciliation/e-returns can begin to be implemented, involving new processes for services and bespoke electronic bank statements from the Authority's bankers. Further automated work is being progressed by developing APIs to enable automated income update to ledger through income management for internal services such as leisure, education and highways and externally for DWP. Implementation will be ongoing into the next financial year due to Covid19 delaying implementation and internal services retendering certain software processes. The remaining budget balance will be used for any unexpected items which remain.
Lifelong Learning	Modernisation of business and performance processes – Education	Implement unused modules in the ONE Management Information system	67,000	0	0	0	Project closed. No further update.
Lifelong Learning	Modernisation of business and performance processes - Oriel Môn	Website for the Oriel	20,000	11,474	10,910	564	Work has been completed on this project.
I.T. / Transformation	Digital First / Digital By Default	Employ a Digital Lead Officer and Digital Services Analyst	£70,000 in year 1 and £50,000 in year 2	30,280	55,413	-25,133	Project closed. No further update. (Overspends here to be funded from underspends on the CRM project)

Service	Title	Description	Amount Approved £	Allocation for 2021/22 £	Spent 2021/22 £	Remaining budget 2021/22 £	Project Update
Public Protection	Improved Digital Connectivity within the Public Protection Service	Implementation of a cloud based system to record inspection visits. The software is an all Wales solution and has been procured via a framework agreement supported by 19 out of 22 councils in Wales.	£10,000 per year for 4.5 years	45,000	0	45,000	Due to Covid19 and pressures on Public Protection, there has been no capacity to proceed to date. There are also developments on behalf of the Council's new CRM system, with a new Port Health Service and a Licensing register required. This will need to go out to the market to see what is available, and how it will sit well with the demands of new developments on the horizon as well as with the corporate IT systems. It is also likely that the life of the current system is coming to an end in the coming years.
<b>Total</b>			<b>982,800</b>	<b>189,543</b>	<b>100,708</b>	<b>88,835</b>	

Agency costs April to December 2021

Service	Amount £	Source of Funding (Specific Core Budget / Un- utilised staffing budget / Grant / External Contribution)	Permanent / Temporary	Reason for Cover
Economic & Regeneration	17,966	Grant	Temporary	Unable to recruit fully qualified EHO for food sampling
	49,221	Grant	Temporary	Capacity
	3,203	Grant	Temporary	To provide support and training for EHOs dealing with export health certificate
	<b>70,390</b>			
Schools	11,958	Core	Temporary	Supply teachers in specialist field
	113	Core	Temporary	Supply teachers for a specific task
	<b>12,071</b>			
Waste	10,705	Green Waste Subs Income	Temporary	Additional tasks required short term
	247,833	Specific Core Budget	Temporary	Additional tasks required short term
	6,777	Claimed from Hardship Fund	Temporary	Additional tasks required short term
	<b>265,315</b>			
Property	2,379	Un-Utilised Staffing Budget	Temporary	Valuation for the 2020/21 accounts
	<b>2,379</b>			
Children's Services	217,689	Core Budget/ Agency staff Reserve	Temporary	To cover vacant posts
	<b>217,689</b>			
Adult Services	28,078	Core Budget	Temporary	DOLS project
	15,139	Grant	Temporary	Cover additional work re Covid and vacant posts
	39,339	Core Budget	Temporary	Cover Vacant Post
	<b>82,556</b>			
Resources	38,210	Grant	Temporary	Volume of work
	49,350	External Contribution	Temporary	Staff secondment
	64,746	Grant	Temporary	Backlog of council tax work due to pandemic
	30,518	Grant	Temporary	Backlog of council tax work due to pandemic
	9,053	Grant	Temporary	Backlog of council tax work due to pandemic
	<b>191,877</b>			
Transformation	11,339	Un-utilised staffing budget	Temporary	Maternity
	16,829	Un-utilised staffing budget	Temporary	Staff secondment to support the HWB Project
	6,456	Un-utilised staffing budget	Temporary	Vacant GIS Technician post - cover required to maintain Addressing Data Quality Standard
	<b>34,624</b>			
<b>Total</b>	<b>876,901</b>			

## APPENDIX DD

Summary Consultancy Expenditure Q3 2021/22

Service	Quarter 1	Quarter 2	Quarter 3	Total 2021/22
	£	£	£	£
Central Education	0	2,746	1,616	4,362
Culture	58,100	6,365	2,110	66,575
Economic & Regeneration	36,124	37,440	49,963	123,527
Property	0	0	0	0
Highways	16,000	4,200	44,060	64,260
Schools	3,135	1,050	250	4,435
Waste	12,137	8,679	10,659	31,475
HRA	(10,250)	1,034	1,964	(7,252)
Housing	0	0	1,700	1,700
Corporate & Democratic	0	0	0	0
Adult Services	3,451	0	350	3,801
Children's Services	0	0	2,040	2,040
Corporate	0	0	0	0
Transformation	4,260	2,640	13,601	20,501
Council Business	0	7,130	17,029	24,159
Resources	9,565	9,025	14,750	33,340
<b>Total</b>	<b>132,522</b>	<b>80,309</b>	<b>160,092</b>	<b>372,923</b>
Funded by:				
Core Budget	65,648	58,235	147,748	271,631
Grant	65,495	15,548	7,774	88,817
External Contribution	1,379	6,526	4,570	12,475
Reserves	0	0	0	0
<b>Total</b>	<b>132,522</b>	<b>80,309</b>	<b>160,092</b>	<b>372,923</b>





