

# **Report to Stronger Council Select Committee**

**Date of meeting: 14th September 2021**

**Subject: Quarter 1 Budget Monitoring Report 2021/22**

**Portfolio Holder: Councillor John Philip**

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## **Recommendations/Decisions Required:**

- 1. The General Fund revenue position at the end of Quarter 1 (30th June 2021) for 2021/22, including actions being or proposed to improve the position, where significant variances have been identified, be noted (*Appendix A*).**
- 2. The General Fund capital position at the end of Quarter 1 (30th June 2021) for 2021/22 be noted (*Appendix B*).**
- 3. The Housing Revenue Account revenue position at the end of Quarter 1 (30th June 2021) for 2021/22, including actions proposed to ameliorate the position, where significant variances have been identified, be noted.**
- 4. The Housing Revenue Account capital position at the end of Quarter 1 (30th June 2021) for 2021/22 be noted (*Appendix C*).**

## **Executive Summary:**

This report sets out the 2021/22 General Fund and Housing Revenue Account positions, for both revenue and capital, as at 30th June 2021 ("Quarter 1").

In terms of General Fund revenue expenditure – at the Quarter 1 stage – a budget over spend of £0.126 million is forecast, with projected net expenditure of £16.937 million against an overall budget provision of £16.811 million.

The financial pressures – especially on income – due to the impact of the Covid-19 pandemic have carried over into 2021/22. The single largest item relates to Leisure Facilities whereby an overspend of £532,161 is forecast by the year end; although greatly reduced income was assumed from the contract with Places Leisure in 2021/22, the third lockdown and social distancing requirements extended beyond expectations at the time the Budget was developed in late January/early February 2021.

A delay in asset disposals to Qualis as part of the Regeneration element of the initiative is also causing some financial pressure in areas such as Building Costs and Interest Receivable.

However, despite the pressure, a projected surplus on Financing and Recharges is expected to help avoid any major overspending.

As with 2020/21, the Housing Revenue Account position is less affected by the Covid-19 pandemic. Indeed, income from Council Dwellings is outperforming its budget, although there is some spending pressure on Housing Repairs, which is not linked to the pandemic.

Turning to capital spending:

- General Fund Capital Programme – spending in the first 3 months was £0.480 million, with a forecast outturn of £41.362 million, which – if this materialises – would lead to an underspend of £14.903 million. The drawdown on Qualis loans is slightly lower than budget and is the most significant variance (£15.0 million); and
- Housing Revenue Account – spending in the first 3 months was £3.758 million, with a forecast outturn of £30.558 million, which – if this materialises – would lead to an underspend of £8.792 million. Slippage on the Housebuilding Programme is the most notable factor.

Finally, Members of the Committee should note that the Council’s draft Balance Sheet position as at 31st March 2021 is showing that the General Fund unallocated reserve is now getting close to the £4.0 million minimum contingency balance adopted by Council in February 2021, which is partly a consequence of late accounting adjustments to the 2019/20 Statement of Accounts (reported to Audit and Governance Committee, and approved by full Council in July 2021).

Officers are therefore now working to offset the currently projected spending pressure and deliver a surplus by the year end in order to reduce the planned use of General Fund reserves to support the 2021/22 Budget from the original assumption of £1.350 million (determined prior to the accounting adjustments mentioned above); this will reduce the need to contribute to the reserve as part of the Medium-Term Financial Plan (MTFP), which is due before Cabinet on 11th October 2021.

## 1) Background and Introduction

- 1.1 The Council’s budget for 2021/22 (both General Fund and Housing Revenue Account) was approved by full Council on 25th February 2021. This report updates the Stronger Council Select Committee on how the Council’s services have performed against their budgets in the first three months of the financial year, and projects forward to the anticipated outturn for the end of the financial year.
- 1.2 This is the first update for 2021/22 and includes the General Fund and Housing Revenue Account positions, for both revenue and capital, as at 30th June 2021 (“Quarter 1”).
- 1.3 It should be noted that, as reported to Cabinet in February 2021, late service realignments meant that the General Fund service structure presented within the initial 2021/22 Budget required further refinement. The required changes, which are reflected in the table above, were relatively slight and have no impact on Net Expenditure or Funding.

## 2) General Fund Revenue Budget

- 2.1 The General Fund revenue position for 2021/22, at the Quarter 1 stage – summarised by service area – is presented in **Appendix A**. The headline is a forecast budget overspend of £0.126 million, with projected net expenditure of £16.937 million against an overall budget provision of £16.811 million. The table below summarises the position by service.

<b>General Fund Revenue Budget 2021/22 (Quarter 1)</b>			
<b>Description</b>	<b>Budget 2021/22 (Updated)</b>	<b>Forecast Spending (31/03/22)</b>	<b>Variance</b>
	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
Chief Executive	812	801	(11)
Commercial & Technical	473	1,200	727
Community & Wellbeing	1,506	1,346	(160)
Corporate Support	8,701	8,568	(133)
Customer Services	2,614	2,652	38
Finance & Audit	3,138	3,323	185
Housing & Property	2,079	2,369	290
Place	431	263	(168)
Planning & Development	1,822	1,776	(46)
Strategy, Delivery & Performance	842	906	64
Qualis	(3,365)	(3,150)	215
Financing	(2,242)	(3,117)	(875)
<b>Totals</b>	<b>16,811</b>	<b>16,937</b>	<b>126</b>

2.2 The table below reconciles the base budget approved by full Council on 25th February 2021 to the updated position presented in the table above.

<b>Budget Reconciliation 2021/22: Quarter 1</b>	
<b>Description</b>	<b>Value (£000's)</b>
<b>Net Expenditure (approved by full Council 25/02/21)</b>	<b>16,690</b>
<i>Pre-Pandemic DDF Commitments (approved prior to 2020/21):</i>	
Community Housing Fund	24
Contribution to Police Officers	84
MHCLG Recycling Reward Scheme	13
<b>Total additions to Budget at Q1 stage*</b>	<b>121</b>
<b>Net Expenditure (updated Budget 2021/22 @ Q1)</b>	<b>16,811</b>

\*Revised DDF commitments of £842,000 for 2021/22, established in 2020/21 in the light of the Covid-19 pandemic, to be added in Q2.

2.3 The most notable variances (in excess of £0.2 million) to budget in the table above are as follows:

- Commercial and Technical Services (£726,628 forecast Overspend) – the two largest factors that are driving the spending pressure are Leisure Facilities and Waste Management. Leisure Facilities (£532,161) is the dominant item. This is due to lockdown restrictions and social distancing measures on leisure centres subsequently extending beyond the expectations used in developing the budget for 2021/22 (in late January/early February 2021). At the time of preparing this report, industry leaders are lobbying the Government for further compensation (as with the Sport England funding received in 2020/21), but this is uncertain and has not been assumed in current forecasts. Turning to Waste Management, as with 2020/21, there appears that there could be a small structural deficit on the budget provision for the Waste Management contract; this is currently under investigation by officers, and may potentially lead to an additional budget requirement for 2022/23
- Housing & Property (£289,811 forecast Overspend) – there are two factors – both related to the Civic Offices – that are driving the overspend. Firstly, the budget had assumed that a letting agreement for the Ground Floor with a third-party tenant would be in place for the second half of the financial year. However, whilst discussions with potential tenants are progressing, it now appears that the Council will not receive any income from this source in 2021/22, which is driving a budget pressure of £125,000. And secondly, the assumed sale of the Conder Building to Qualis is now anticipated in the autumn and not in April as originally assumed, which has delayed the realisation of assumed savings from Business Rates (estimated impact £91,277)
- Qualis Income (£214,528 forecast Overspend) – forecast income from Qualis is now slightly lower than assumed within the budget due to a temporary delay in the planned sale of Land and Buildings to Qualis (including Conder Building as noted above) which reduces expected income from loan margins by £414,528, although this is partially offset by the quicker than expected drawdown of the Regeneration loan and the recently agreed extension of the Qualis loan facility (combined impact £200,000); and
- Financing (£875,000 forecast Underspend) – as reported elsewhere on this agenda, the established HRA Recharges budget is overly prudent; whilst Finance officers are currently reviewing the position in readiness for developing the 2022/23 Budget and updated Medium-Term Financial Plan (to be reported to Cabinet in October 2021), it now appears reasonable to assume an additional £500,000 on this budget line for 2021/22. In addition, an estimated Government grant in support of the Garden Town initiative of £500,000 was assumed in the budget, although – due to uncertainty at the time – this was offset by a specific contingency of the same amount. Best estimates at this stage, suggest that the call on the contingency will be limited to £125,000 (which – if realised – would generate a surplus of £375,000).

2.4 Members of the Committee should further note that the anticipated level of Government support for Covid-19 in 2021/22 currently appears to be broadly in line with the overall Budget assumption of £1.263 million.

2.5 The un-ringfenced allocation for Epping Forest District Council of £663,322 remains unchanged and the Government has recently confirmed its more detailed intentions for the Sales, Fees and Charges (SFC) Compensation scheme; principally that support is extended to cover the period April to June 2021 only, with the methodological principles established in 2020/21, being rolled over into 2021/22 (losses are to be measured against 2020/21 budgets). Based on monthly Covid-19 survey returns submitted to date, compensation approaching £0.5 million can be anticipated from this source.

### 3) Housing Revenue Account (revenue)

3.1 The Housing Revenue Account (HRA) revenue position for 2021/22, at the Quarter 1 stage, is summarised in the table below. As at 30th June 2021, a deficit of £493,000 is forecast for the year end, compared to a balanced budget position.

<b>Housing Revenue Account Budget 2021/22 (Quarter 1)</b>			
<b>Description</b>	<b>Budget 2021/22</b>	<b>Forecast Spending (31/03/22)</b>	<b>Variance</b>
	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
<b>EXPENDITURE</b>			
Supervision & Management (General)	6,633	6,635	2
Supervision & Management (Special)	3,953	3,966	13
Rents, Rates Taxes and Insurances	533	512	(21)
Contributions to Repairs Fund	7,723	8,178	455
<b>Management &amp; Maintenance</b>	<b>18,842</b>	<b>19,291</b>	<b>449</b>
Capital Charges	8,782*	8,782	0
Major Repairs on Leasehold Properties	300	300	0
Treasury Management Expenses	58	58	0
Provision for Bad/Doubtful Debts	91	91	0
<b>Total Expenditure</b>	<b>28,073</b>	<b>28,522</b>	<b>449</b>
<b>INCOME</b>			
Gross Rent from Dwellings	(33,349)	(33,356)	(7)
Non-Dwellings Rents	(810)	(801)	9
Charges for Services & Facilities	(2,092)	(2,050)	42
Contributions from General Fund	(357)	(357)	0
<b>Total Income</b>	<b>(36,608)</b>	<b>(36,564)</b>	<b>44</b>
<b>Net Cost of Services</b>	<b>(8,535)</b>	<b>(8,042)</b>	<b>493</b>
Interest on Receipts and Balances	(36)	(36)	0
Interest Payable on Loans	6,125	6,125	0
Pensions Interest Payable/Return on Assets	652	652	0
<b>Net Operating Income</b>	<b>(1,794)</b>	<b>(1,301)</b>	<b>493</b>
<i>Appropriations:</i>			
Direct Revenue Contributions to Capital	2,973	2,973	0
IAS19 Adjustment	(1,179)	(1,179)	0
<b>(Surplus)/Deficit for Year</b>	<b>0</b>	<b>493</b>	<b>493</b>

\*adjusted for reversal on Repairs Depreciation (£68,000)

3.2 The is just one significant factor behind the forecast deficit are as follows:

- **Repairs and Maintenance (Negative £455,000)** – as reported elsewhere on this agenda, there is ongoing budget pressure on Housing Repairs (albeit less so than in 2020/21), which is being investigated by officers, in the context of the emerging updated 40-Year Business Plan. In previous years, the Repairs Fund had been used to smooth the annual cost of repairs, but this was exhausted in 2020/21.

3.3 Members should note that the current HRA Business Plan includes the assumed maintenance of a minimum balance of £2.0 million in the HRA reserve; as at 31st March 2021, the balance was £2.105 million. In the circumstances, and assuming the anticipated deficit on the HRA materialises at year end, in order to maintain the minimum balance, it is proposed to reduce the planned Revenue Contributions to Capital (£388,000 based on the projection above).

#### 4) General Fund Capital Programme

4.1 The General Fund Capital Programme for 2021/22 as at 30th June 2021 is summarised – at a service level – in the table below. A more detailed analysis – at a scheme level – is included in **Appendix B**. The updated Programme budget totals £56.115 million. Spending in the first 3 months was £0.480 million, with a forecast outturn of £41.362 million, which – if this materialises – would lead to an underspend of £14.903 million.

<b>General Fund Capital Programme 2021/22 (Quarter 1)</b>					
<b>Description</b>	<b>Budget 2021/22 (Updated)</b>	<b>Spending (@ 30 June 2021)</b>	<b>Remaining Budget (@ 30 June 2021)</b>	<b>Forecast Spending (31/03/22)</b>	<b>Variance (Under) / Over</b>
	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
Community & Wellbeing	770	45	725	770	0
Commercial & Technical	6,767	140	6,628	6,700	67
Corporate Services	2,807	269	2,538	3,000	193
Housing (General Fund)	494	27	467	465	(29)
Place	427	0	427	427	0
Qualis	45,000	0	45,000	30,000	(15,000)
<b>Totals</b>	<b>56,265</b>	<b>480</b>	<b>55,785</b>	<b>41,362</b>	<b>(14,903)</b>

4.2 A General Fund Capital Programme budget of £15.946 million was approved by Council in February 2021. A net total of £5.169 million in unspent budgets have been rolled forward from 2020/21, initially resulting in an updated Programme budget of £21.115 million. Further additions of £35,150,000 have been made, primarily to reflect the Cabinet's commitment (12th July 2021) to extend the Qualis loan facility by a further £35.0 million in support of the acquisition of additional regeneration sites. The overall updated General Fund Capital Programme for 2021/22 is £56.265 million.

4.3 Spending has been subdued in Quarter 1, and most of the forecast underspend is due to the drawdown on Qualis loans being below budget expectations. However, the IT Strategy budget is coming under slight pressure with a projected overspend of £193,000. The most challenging area is currently the Digital Planning project; at the time of reporting, officers are working on a potential solution to alleviate the problem and offset the projected overspend. It should be emphasised that the project is expected to deliver a range of benefits for the Council once implemented, including future efficiency savings.

## 5) Housing Revenue Account (HRA) Capital Programme

5.1 The Housing Revenue Account (HRA) Capital Programme for 2021/22 as at 30th June 2021 is summarised in the table below. A more detailed analysis – at a scheme level – is included in **Appendix C**. The updated Programme budget totals £39.350 million. Spending in the first 3 months was £3.758 million, with a forecast outturn of £30.558 million, which – if this materialises – would lead to an underspend of £8.792 million.

HRA Capital Programme 2021/22 (Quarter 1)					
Description	Budget 2021/22 (Updated)	Spending (@ 30 June 2021)	Remaining Budget (@ 30 June 2021)	Forecast Spending (31/03/22)	Variance (Under) / Over
	£000's	£000's	£000's	£000's	£000's
Housing Development	24,506	2,635	21,871	16,313	(8,193)
Capital Works	14,143	1,123	13,020	13,574	(569)
Other Housing Schemes	701	0	701	671	(30)
<b>Totals</b>	<b>39,350</b>	<b>3,758</b>	<b>35,592</b>	<b>30,558</b>	<b>(8,792)</b>

5.2 An HRA Capital Programme budget of £36.506 million was approved by Council in February 2021. A net total of £2.844 million in unspent budgets have been rolled forward from 2020/21, resulted in an updated Programme budget of £39.350 million for the year.

5.3 There are two significant areas of underspending/slippage on the HRA Capital Programme at the Quarter 1 stage; Housing Development and Capital Works. Thus:

- Housing Development (forecast underspend £8.193 million) – there are three elements to note:
  - Housebuilding – the Programme has a total budget of £17.014 million for 2021/22. The projected outturn on the Programme is £13.682 million, which – if this materialises – would lead to an underspend of £3.332 million at year end. The Phase 5 schemes have not progressed as well as anticipated with some returning to the design review stage and others still to progress to the planning stage
  - Qualis Acquisitions – the budget allocation for this scheme in 2021/22 was £7.492 million, however due to Planning issues, the schemes have been re-scheduled to be delivered in 2022/23; and
  - Open Market Acquisitions – the focus of this scheme is to increase the Council's housing stock by averting the potential loss of capital receipts from the Government 1-4-1 Right to Buy (RTB) scheme. Although spending was planned for the final quarter of 2020/21, completions have taken place in the first quarter of 2021/22, thereby creating an overspend of £2.631 million.
- Capital Works (forecast underspend £0.569 million) – most works in this area are on target at the Quarter 1 stage, however, one Structural Scheme related to the Copperfield Regeneration Project (£0.6 million) has been re-scheduled to be delivered in 2022/23.

**Reason for Decision:**

This report facilitates the scrutiny of the Council's financial position for 2021/22.

In terms of General Fund revenue, it is again a challenging year, especially with some residual financial pressures – mainly on income – created by the Covid-19 pandemic. There is some spending pressure on the HRA revenue budget. Capital spending has been relatively limited in Quarter 1.

The comments made at this Committee, where relevant, will be reported to Cabinet for their consideration at their meeting on 11th October 2021.

**Options:**

There are no matters for decision in this report. The Committee is asked to note the contents but may choose to take further action depending on the matters reported.

**Resource Implications:**

The resource implications in this report are overwhelmingly financial in nature, in the form of budgetary control. Robust budget monitoring processes maximise the opportunity for services to react quickly to potential problems as they emerge, thus reducing the risk of financial problems, impeding the delivery of strategic priorities.

**Legal and Governance Implications:**

The Council has a statutory obligation to maintain a balanced budget and the monitoring process enables the Committee to remain aware of issues and the process to be taken to maintain a balanced budget.

**Safer, Cleaner, Greener Implications:**

There are no SGS implications.

**Consultation Undertaken:**

The development of the original 2021/22 budget was informed by the democratic scrutiny processes.

**Background Papers:**

Management Accounts 2021/22 (Month 3)

**Risk Management**

The report is primarily presented for information only and has no risk management implications, although regular monitoring and reporting of the type included in this report ensures early warning of significant issues that may place the Council at financial risk. This gives the Cabinet the best opportunity to take actions to mitigate such risks.



## General Fund Revenue Budget 2021/22

## Quarter 1 Forecast

Epping Forest DC: General Fund Rolling Forecast 2021/22							
@ 30 June 2021 (Month 3)							
<b>General Fund</b>							
Service Area	Activity	Full Year Budget £'s	Net Expenditure			Forecast £'s	Variance £'s
			Budget (M3) £'s	Actual £'s	Variance £'s		
<b>Chief Executive</b>	Chief Executive Support Services	685,680	171,420	164,341	7,079	668,650	17,030
	Corporate Activities	50,070	12,518	36,665	(24,148)	56,590	6,520
	Other Activities	75,750	18,938	931	18,007	75,750	-
	<b>Sub-Total</b>	<b>811,500</b>	<b>202,875</b>	<b>201,938</b>	<b>937</b>	<b>800,990</b>	<b>(10,510)</b>
<b>Commercial &amp; Technical Services</b>	Car Parking	(850,000)	(212,500)	161,889	(371,662)	(712,533)	137,467
	Community & Partnership	212,390	68,827	(69,519)	138,346	226,532	14,142
	Contracts & Technical Support Services	1,999,300	499,825	510,447	9,189	2,009,101	9,801
	Cost Centres - Contracts & Technical	3,148,860	787,215	682,420	104,795	3,072,705	(76,155)
	Emergency Planning & Other	-	-	(1,881)	1,881	500	500
	Environmental Health	206,360	51,590	54,954	(3,364)	238,368	32,008
	Land Drainage/Sewerage	99,700	24,925	3,978	20,947	124,600	24,900
	Land & Property	(7,507,110)	(1,876,778)	(3,318,332)	1,441,554	(7,583,093)	(75,983)
	Leisure Facilities	(500,000)	(125,000)	220,350	(307,573)	32,161	532,161
	North Weald Centre	(812,950)	(203,238)	(394,888)	191,651	(840,830)	(27,880)
	Parks & Grounds	474,690	118,673	12,009	74,187	478,270	3,580
	Private Sector Housing	(112,860)	(28,215)	(1,083,051)	1,064,836	(219,472)	(106,612)
	Regulatory Services	(237,490)	(59,373)	(48,511)	(10,861)	(234,145)	3,346
	Waste Management	4,351,639	977,315	1,088,117	(110,803)	4,606,993	255,354
	<b>Sub-Total</b>	<b>472,529</b>	<b>23,267</b>	<b>(2,192,018)</b>	<b>2,243,124</b>	<b>1,199,157</b>	<b>726,628</b>
<b>Community &amp; Wellbeing</b>	Community, Health & Wellbeing	131,960	32,990	(61,128)	94,118	141,012	9,052
	Cost Centres - Community & Wellbeing	506,870	126,718	94,494	32,224	501,625	(5,245)
	Economic Projects Support Serv	346,030	86,508	47,633	38,874	250,920	(95,110)
	Homelessness	(444,550)	(111,138)	(646,755)	535,618	(537,077)	(92,527)
	Museum, Heritage & Culture	666,360	166,590	216,671	(50,081)	689,732	23,372
	Voluntary Sector Support	299,510	74,878	871	74,007	300,380	870
	<b>Sub-Total</b>	<b>1,506,180</b>	<b>376,545</b>	<b>(348,214)</b>	<b>724,759</b>	<b>1,346,592</b>	<b>(159,588)</b>
<b>Corporate Services</b>	Business Support	1,305,110	326,278	374,057	(47,780)	1,331,402	26,292
	Cost Centres - Corporate Support	270,190	67,548	111,894	(44,347)	179,960	(90,230)
	Elections	248,610	62,153	763	61,389	268,855	20,245
	Emergency Planning & Other	114,780	28,695	26,599	2,096	5,050	(109,730)
	ICT	3,568,440	892,110	1,642,521	(750,411)	3,822,981	254,541
	Insurance Premiums	826,330	206,583	-	206,583	968,148	141,818
	Member Activities	383,860	95,965	84,716	11,249	382,164	(1,696)
	Other Support Services	1,698,020	424,505	451,447	(26,942)	1,316,660	(381,360)
	Strategy Support Services	285,570	71,393	79,657	(8,265)	292,956	7,386
	<b>Sub-Total</b>	<b>8,700,910</b>	<b>2,175,228</b>	<b>2,771,655</b>	<b>(596,427)</b>	<b>8,568,176</b>	<b>(132,734)</b>
<b>Customer Services</b>	Cost Centres - Customer Services	2,542,760	635,690	595,218	40,472	2,448,720	(94,040)
	Customer Support Services	1,572,700	393,175	387,011	6,164	1,585,531	12,831
	Housing Benefits	(1,122,200)	(280,550)	(378,154)	97,604	(1,000,410)	121,790
	Local Taxation	(415,950)	(103,988)	(1,458,119)	1,354,131	(414,760)	1,190
	Members Activities	36,950	9,238	7,777	1,460	33,490	(3,460)
	<b>Sub-Total</b>	<b>2,614,260</b>	<b>653,565</b>	<b>(846,267)</b>	<b>1,499,832</b>	<b>2,652,571</b>	<b>38,311</b>
<b>Finance &amp; Audit</b>	Audit Support Services	373,360	93,340	95,227	(1,887)	372,490	(870)
	Finance Support Services	1,180,000	295,000	217,095	77,905	1,346,316	166,316
	Finance & Other Activities	1,584,770	(445,107)	99,344	(1,011,564)	1,604,770	20,000
	<b>Sub-Total</b>	<b>3,138,130</b>	<b>(56,767)</b>	<b>411,666</b>	<b>(935,545)</b>	<b>3,323,576</b>	<b>185,446</b>
<b>Housing &amp; Property</b>	Accommodation	485,330	342,995	455,543	(112,548)	703,258	217,928
	Cost Centres - Housing & Property	582,150	145,538	152,007	(6,469)	556,883	(25,267)
	Facilities & Depot Management	633,130	230,215	166,884	63,331	708,487	75,357
	Housing & Property Support Services	354,810	88,703	94,070	(5,368)	376,603	21,793
	Housing Policy	23,330	5,833	-	5,833	23,330	-
	<b>Sub-Total</b>	<b>2,078,750</b>	<b>813,283</b>	<b>868,504</b>	<b>(55,222)</b>	<b>2,368,561</b>	<b>289,811</b>
<b>Place</b>	Community & Partnership	49,760	12,440	28,792	(16,352)	59,760	10,000
	Cost Centres - Place	381,610	95,403	57,571	37,832	381,610	-
	Economic Resilience Fund	-	-	21,500	(21,500)	(178,500)	(178,500)
	<b>Sub-Total</b>	<b>431,370</b>	<b>107,843</b>	<b>107,863</b>	<b>(20)</b>	<b>262,870</b>	<b>(168,500)</b>
<b>Planning &amp; Development</b>	Cost Centres - Planning Services	2,150,920	537,730	535,177	2,553	2,157,465	6,545
	Local Plan Implementation	930,530	232,633	(432,156)	664,789	763,410	(167,120)
	Planning & Development	(1,041,460)	(260,365)	(186,884)	(73,481)	(852,120)	189,340
	Planning Support Services	276,390	69,098	82,773	(13,675)	201,851	(74,539)
	Regulatory Services	(494,460)	(123,615)	(250,707)	127,092	(494,700)	(240)
	<b>Sub-Total</b>	<b>1,821,920</b>	<b>455,480</b>	<b>(251,797)</b>	<b>707,277</b>	<b>1,775,905</b>	<b>(46,015)</b>
<b>Strategy, Delivery &amp; Performance</b>	Other Activities	161,600	40,400	(6,322)	46,722	161,600	-
	Strategy, Delivery & Performance Support Services	680,880	170,220	92,650	77,570	744,380	63,500
	<b>Sub-Total</b>	<b>842,480</b>	<b>210,620</b>	<b>86,328</b>	<b>124,292</b>	<b>905,980</b>	<b>63,500</b>
<b>General Fund Total</b>		<b>22,418,029</b>	<b>4,961,938</b>	<b>809,658</b>	<b>3,713,006</b>	<b>23,204,379</b>	<b>786,350</b>
	<b>Qualis Income</b>	(3,365,200)	-	-	-	(3,150,672)	214,528
	<b>Financing</b>						
	<i>Interest (inc. Qualis):</i>						
	Interest Receivable	(25,000)	-	-	-	(25,000)	-
	Interest Payable	1,328,000	-	-	-	1,328,000	-
	Specific Contingency	500,000	-	-	-	125,000	(375,000)
	<b>HRA Recharges</b>	(4,045,260)	-	-	-	(4,545,260)	(500,000)
<b>General Fund (Net Expenditure)</b>		<b>16,810,569</b>	<b>4,961,938</b>	<b>809,658</b>	<b>3,713,006</b>	<b>16,936,447</b>	<b>125,878</b>

## General Fund Capital Programme 2021/22

## Quarter 1 Forecast

General Fund Capital Programme 2021/22: Quarter 1 Forecast											
Schemes	2020/21 Budget Outturn (xtract)			2021/22 Budget Progress (@ 30 June 2021: Q1)							
	2020/21 Unspent/ (Overspent) Balances	Savings	Balances Rolled Forward into 2021/22	Balances Rolled Forward from 2020/21	2021/22 Budget Allocation	2021/22 Budget (Updated)	Spending to Date	Remaining Budget	Forecast Outturn	Variance (Under)/ Over	
	£'s	£'s	£'s	£'s	£'s	£'s	£'s	£'s	£'s	£'s	
<b>Community &amp; Wellbeing</b>											
Museum Schemes	300,000	-	300,000	300,000	470,000	770,000	44,710	725,290	770,000	-	
	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>470,000</b>	<b>770,000</b>	<b>44,710</b>	<b>725,290</b>	<b>770,000</b>	<b>-</b>	
<b>Contracts &amp; Technical</b>											
Cartersfield Road	71,136	-	71,136	71,136	1,330,000	1,258,864	-	1,258,864	1,258,864	-	
Investment Property Acquisitions	2,152,387	-	2,152,387	2,152,387	-	2,152,387	-	2,152,387	2,152,387	-	
Investment Properties (Landmark Building)	51,791	51,791	-	-	-	-	-	-	-	-	
EFDC Shopping Park	21,677	21,677	-	-	-	-	183,031	183,031	-	-	
CCTV Systems	146,670	50,854	95,816	95,816	85,000	180,816	67,026	113,790	118,065	62,751	
Superfast Broadband (REFCuS)	350,000	-	350,000	350,000	-	350,000	-	350,000	350,000	-	
Car Park CCTV Systems	38,423	30,423	8,000	8,000	-	8,000	335	8,335	8,000	-	
Disabled Facilities Grants	-	-	-	-	971,510	971,510	130,461	841,049	971,510	-	
Leisure Centres	10,770	10,770	-	-	-	-	54,394	54,394	-	-	
Car Park Schemes	46,361	46,361	-	-	-	-	-	-	-	-	
Civic Offices Accommodation	173,115	-	173,115	173,115	150,000	323,115	140,171	182,944	318,683	4,432	
Home Assistance Loans	-	-	-	-	-	-	-	-	-	-	
Grounds Maintenance	19,400	-	19,400	19,400	30,000	49,400	-	49,400	49,400	-	
Highways	140,000	-	140,000	140,000	-	140,000	-	140,000	140,000	-	
NWA Preparations Phase 1	-	-	-	-	200,000	200,000	-	200,000	200,000	-	
Vehicle Fleet	750,000	-	750,000	750,000	383,000	1,133,000	39,610	1,093,390	1,133,000	-	
	<b>3,736,736</b>	<b>119,154</b>	<b>3,617,582</b>	<b>3,617,582</b>	<b>3,149,510</b>	<b>6,767,092</b>	<b>139,508</b>	<b>6,627,584</b>	<b>6,699,909</b>	<b>67,183</b>	
<b>Corporate Services</b>											
ICT General Schemes	89,021	-	89,021	89,021	128,000	217,021	19,596	197,425	217,021	-	
ICT Strategy Implementation	120,464	35,060	155,524	155,524	1,970,500	2,126,024	73,059	2,052,965	2,319,109	193,085	
Civic Offices Accommodation Project (ICT)	448,756	-	448,756	448,756	15,000	463,756	176,457	287,299	463,756	-	
<b>Sub-Totals</b>	<b>658,241</b>	<b>35,060</b>	<b>693,301</b>	<b>693,301</b>	<b>2,113,500</b>	<b>2,806,801</b>	<b>269,112</b>	<b>2,537,689</b>	<b>2,999,886</b>	<b>193,085</b>	
<b>Housing &amp; Property</b>											
Oakwood Hill Depot Extension	39,171	-	39,171	39,171	-	39,171	1,539	37,632	39,171	-	
Town Mead Depot	799	799	-	-	-	-	-	-	-	-	
Investment Property Works	266,400	10,484	255,916	255,916	65,100	321,016	4,016	317,000	321,016	-	
Active Planned Maintenance	85,928	-	85,928	85,928	48,000	133,928	21,152	112,776	105,150	28,778	
<b>Sub-Totals</b>	<b>392,298</b>	<b>11,283</b>	<b>381,015</b>	<b>381,015</b>	<b>113,100</b>	<b>494,115</b>	<b>26,707</b>	<b>467,408</b>	<b>465,337</b>	<b>28,778</b>	
<b>Place</b>											
Climate & Environmental Projects	400,000	223,016	176,984	176,984	250,000	426,984	-	426,984	426,984	-	
	<b>400,000</b>	<b>223,016</b>	<b>176,984</b>	<b>176,984</b>	<b>250,000</b>	<b>426,984</b>	<b>-</b>	<b>426,984</b>	<b>426,984</b>	<b>-</b>	
<b>Qualis Capital Investments</b>											
Regeneration Finance Loans	-	-	-	-	45,000,000	45,000,000	-	45,000,000	30,000,000	15,000,000	
<b>Sub-Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000,000</b>	<b>45,000,000</b>	<b>-</b>	<b>45,000,000</b>	<b>30,000,000</b>	<b>15,000,000</b>	
<b>Totals</b>	<b>5,487,275</b>	<b>318,393</b>	<b>5,168,882</b>	<b>5,168,882</b>	<b>51,096,110</b>	<b>56,264,992</b>	<b>480,037</b>	<b>55,784,955</b>	<b>41,362,116</b>	<b>14,902,876</b>	

Appendix C

Housing Revenue Account Capital Programme 2021/22

Quarter 1 Forecast

HRA Capital Programme 2021/22: Quarter 1 Forecast											
Schemes	2020/21 Budget Outturn (xtract)			2021/22 Budget Progress (@ 30 June 2021: Q1)							
	2020/21 Unspent/ (Overspent) Balances	Savings	Balances Rolled Forward into 2021/22	Balances Rolled Forward from 2020/21	Virements between schemes 2021/22	2021/22 Budget Allocation	2021/22 Budget (Updated)	Actuals to Q1	Remaining Budget	Forecast Outturn at M3	Variance (Under)/ Over
	£	£	£	£	£	£	£	£	£	£	£
<b>Housing Development Programme:</b>											
Housebuilding	4,540,000	- 4,540,000	-	-	-	17,014,000	17,014,000	3,770	17,010,230	13,682,240	- 3,331,760
Open Market Acquisitions	-	-	-	-	-	-	-	2,631,000	-	2,631,000	2,631,000
Qualis Acquisitions	-	-	-	-	-	7,492,000	7,492,000	-	7,492,000	-	- 7,492,000
<b>Sub-Totals</b>	<b>4,540,000</b>	<b>- 4,540,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,506,000</b>	<b>24,506,000</b>	<b>2,634,770</b>	<b>24,502,230</b>	<b>16,313,240</b>	<b>- 8,192,760</b>
<b>Capital Works:</b>											
Heating	314,000	-	314,000	314,000	-	1,519,000	1,833,000	107,000	1,726,000	1,833,000	-
Windows, Door and Roofing	1,249,000	-	1,249,000	1,249,000	- 643,000	3,003,000	3,609,000	638,000	2,971,000	3,010,000	- 599,000
Compliance Planned Maintenance	61,000	-	61,000	61,000	150,000	623,000	834,000	44,000	790,000	870,000	36,000
Kitchens & Bathrooms (inc void allocation)	125,000	-	125,000	125,000	-	1,375,000	1,500,000	141,000	1,359,000	1,500,000	-
Electrical	129,000	-	129,000	129,000	-	2,175,000	2,046,000	143,000	1,903,000	2,046,000	-
Sprinklers	175,000	-	175,000	175,000	-	100,000	275,000	4,000	271,000	275,000	-
Environmental	106,000	-	106,000	106,000	-	584,000	690,000	3,000	687,000	717,000	27,000
Structural works	223,000	-	223,000	223,000	493,000	1,550,000	2,266,000	3,000	2,263,000	2,268,000	2,000
Disabled adaptations	56,000	-	56,000	56,000	56,000	650,000	650,000	33,000	617,000	650,000	-
Asbestos Removal	98,000	-	98,000	98,000	- 56,000	251,000	293,000	7,000	286,000	258,000	- 35,000
Estate Improvements	57,000	- 50,000	7,000	7,000	-	140,000	147,000	-	147,000	147,000	-
<b>Sub-Totals</b>	<b>2,223,000</b>	<b>- 50,000</b>	<b>2,173,000</b>	<b>2,173,000</b>	<b>-</b>	<b>11,970,000</b>	<b>14,143,000</b>	<b>1,123,000</b>	<b>13,020,000</b>	<b>13,574,000</b>	<b>- 569,000</b>
<b>Other Housing Schemes:</b>											
Service Enhancements	691,000	- 20,000	671,000	671,000	-	30,000	701,000	-	701,000	671,000	- 30,000
<b>Sub-Totals</b>	<b>691,000</b>	<b>- 20,000</b>	<b>671,000</b>	<b>671,000</b>	<b>-</b>	<b>30,000</b>	<b>701,000</b>	<b>-</b>	<b>701,000</b>	<b>671,000</b>	<b>- 30,000</b>
<b>Vehicle Replacements</b>	<b>74,000</b>	<b>- 74,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure</b>	<b>7,528,000</b>	<b>- 4,684,000</b>	<b>2,844,000</b>	<b>2,844,000</b>	<b>-</b>	<b>36,506,000</b>	<b>39,350,000</b>	<b>3,757,770</b>	<b>38,223,230</b>	<b>30,558,240</b>	<b>- 8,791,760</b>