

General Fund Revenue Budget Monitoring

Quarter Three 2021-2022 Budget Performance

Summary

On 3 March 2021, the Council approved the net budget requirement for 2021-2022 of £258.5 million for General Fund services.

Overall, the General Fund projected outturn for 2021-2022 is currently forecasting a break-even position. This forecast is after the transfer of £4 million into the Future Years Budget Strategy Reserve in accordance with the 2022-2023 budget strategy and £3.4 million contribution towards reducing the utilisation of capital receipts flexibility in line with the 2021-2022 budget strategy.

The tables below provide an analysis by directorate and service.

General Fund Revenue Budget Monitoring

Service/Budget	Net Controllable Revised Budget 2021-2022	Net Controllable Forecast 2021-2022	Q3 Variance		Q2 Variance	Reason for Variance Q3
	£000	£000	£000	%	£000	
Adult Services						
Overall Adult Services is projecting an overspend of £494,000 (0.69%), mainly as a result of pressures across care purchasing. This position has improved significantly from the forecast at quarter 2. The expenditure on care purchasing includes additional measures set out within the Council's winter plan to support Adult Social Care through the second half of the financial year, and additional funding to support the Home Care market through this period. The redesign of Adult services has commenced and with the aim of addressing any longer term under or overspend related to staffing, as well as stabilising the care market. An exercise to review the cost of care in Wolverhampton will also be undertaken over the next six months. There continues to be significant uncertainty over the short to medium term effects of the pandemic and work will continue to be undertaken to monitor and analyse the projected demand for Adult Social Care, and through working in partnership with health and care providers, create a health and social care market that meets the needs of residents and is of high quality. Further analysis is provided below.						
Adults Assessment and Care Management	5,349	5,349	-	-	-	
Adults Safeguarding	880	859	(21)	(2.39%)	-	
Carer Support	760	760	-	-	(48)	
Community Financial Support	1,567	1,489	(78)	(4.98%)	-	
Community Support	139	139	-	-	(3)	
Director of Adults services and Additional Monies	(7,305)	(7,442)	(137)	1.88%	(119)	An underspend is forecast as a result of the Director of Adults post being vacant for part of the year.
Emergency Duty Team	-	-	-	-	-	
Independent Living Service	1,852	1,563	(289)	(15.60%)	-	An underspend is forecast due to reduced charges from Wolverhampton Homes.
Learning Disabilities Care Purchasing	24,714	25,254	540	2.18%	298	An overspend is forecast due to additional demand for care packages.

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Service/Budget	Net Controllable Revised Budget 2021-2022	Net Controllable Forecast 2021-2022	Q3 Variance		Q2 Variance	Reason for Variance Q3
	£000	£000	£000	%	£000	
Learning Disability Provider	5,007	4,660	(347)	(6.93%)	(100)	An underspend is forecast as a result of unfilled staff vacancies. These are being factored into the Adult Service re-design.
Mental Health Assessment & Care Management	6,525	6,814	289	4.43%	226	An overspend is forecast due to additional demand for care packages.
Older People Care Purchasing	21,836	22,134	298	1.36%	674	An overspend is forecast due to additional demand for care packages, particularly in Home Care and additional measures to support the Home Care market through the winter period. However, the increase in demand this year is lower than previously forecasted.
Older People Provider Services	3,562	3,613	51	1.43%	87	
Physical Disabilities Care Purchasing	5,089	5,277	188	3.69%	182	An overspend is forecast due to additional demand for care packages.
Strategic Commissioning – Adults	1,428	1,428	-	-	-	
Total Adult Services	71,403	71,897	494	0.69%	1,197	

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Service/Budget	Net Controllable Revised Budget 2021-2022 £000	Net Controllable Forecast 2021-2022 £000	Q3 Variance		Q2 Variance £000	Reason for Variance Q3
			£000	%		
Children's and Education Services						
Overall Children's and Education Services is projecting and underspend of £1.7 million (-3.32%), due to strong financial management and transformative projects and programmes which have achieved significant and positive changes for children and young people living and learning in Wolverhampton. To date, Wolverhampton has not seen a significant increase in demand on children's social care as a result of the pandemic, however, there continues to be significant uncertainty over the impact of Covid-19 on this service over the short to medium term. Work will continue to model the potential financial effects of the pandemic on the service.						
Child Protection	-	-	-	-	-	
Children & Young People In Care	31,150	30,659	(491)	(1.58%)	(320)	The underspend against placements budget has continued to improve as a result of the robust oversight and management of demand across the service. Increase in income due to additional funds to support the number of unaccompanied asylum seeking children (UASC).
Director of Children's Services	824	824	-	-	(3)	
Head of Children's Improvement	1,888	1,809	(79)	(4.18%)	(68)	
Headstart	-	-	-	-	-	
Regional Adoption Agency Consortium	-	-	-	-	-	
Safeguarding	683	641	(42)	(6.15%)	(53)	
Social Inclusion & Play Service	-	-	-	-	-	-

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	£000	£000	£000	%	£000	
Specialist Support	3,683	3,589	(94)	(2.55%)	(236)	A non-recurrent underspend mainly as a result of the closure of an internal care provision.
Strengthening Families	9,937	9,153	(784)	(7.89%)	(281)	An underspend is projected as a result of one-off staffing vacancies which are in part offset by agency costs. These costs will be offset in future years by the new peripatetic team. Further efficiencies across Section 17 whilst the service continues to be supported by Covid-19 related grants and non-recurrent underspends due to lower than anticipated demand on no recourse to public funds (NRPF).
Youth Offending	1,144	970	(174)	(15.21%)	(147)	An underspend is projected as a result of unfilled staff vacancies which are now in the process to be recruited to.
Strategic Commissioning – Childrens	1,429	1,429	-	-	-	
Central Education	(1,174)	(1,174)	-	-	-	
Director of Education	120	120	-	-	-	
Early Years	302	294	(8)	(2.65%)	(6)	
Inclusion Support	1,060	1,078	18	1.70%	57	
School Improvement	805	749	(56)	(6.96%)	(63)	

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Service/Budget	Net Controllable Revised Budget 2021-2022	Net Controllable Forecast 2021-2022	Q3 Variance		Q2 Variance	Reason for Variance Q3
	£000	£000	£000	%	£000	
School Organisation	398	388	(10)	(2.51%)	20	
Schools	-	-	-	-	-	
Special Educational Needs	(385)	(385)	-	-	-	
Total Children's and Education	51,864	50,144	(1,720)	(3.32%)	(1,100)	

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			£000	%		
City Assets						
Overall, a net underspend of £619,000 (-5.84%) is projected for City Assets, mainly as a result of budget efficiencies within Catering, Cleaning, Corporate Asset Management and Facilities Management. Further analysis is provided below.						
Catering	(121)	(175)	(54)	44.63%	(31)	
Cleaning	1,302	1,142	(160)	(12.29%)	(145)	An underspend is projected due to additional income anticipated as a result new schools cleaning contracts and continued staffing efficiencies due to building closures.
Corporate Asset Management	8,585	8,385	(200)	(2.33%)	(164)	An underspend is projected, partly reflecting continued efficiencies anticipated as a result of ongoing asset rationalisation. In addition, there has been a reduction in utilities expenditure as a result of the impact of the pandemic on levels of building occupation. However, these one-off efficiencies linked to utilities is not expected to be realised going forward.
Estates and Valuations	(4,242)	(4,280)	(38)	0.90%	81	

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	£000	£000	£000	%	£000	
Facilities Management	1,428	1,261	(167)	(11.69%)	(166)	The projected underspend reflects anticipated in year budget efficiencies as a result of lower running costs for the Civic Centre.
Project and Works Team – Capital Programmes	135	135	-	-	-	
Project and Works Team – Maintenance Programme	3,504	3,504	-	-	-	
Total City Assets	10,591	9,972	(619)	(5.84%)	(425)	

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Service/Budget	Net Controllable Revised Budget 2021-2022 £000	Net Controllable Forecast 2021-2022 £000	Q3 Variance		Q2 Variance £000	Reason for Variance Q3
			£000	%		
City Housing & Environment						
Overall, a net underspend of £855,000 (-2.65%) is projected for City Housing and Environment. As reported at quarter 2, work has been ongoing to identify one-off or recurrent efficiencies across the directorate, with efficiencies now being projected within Customer Services, Environment Services, Markets and Public Protection. The service is reporting one-off efficiencies however, as with other income generating services, Parking Services and Licensing have seen a reduction in the level of income generated due to the pandemic. Work will also continue to ensure that budgets are aligned to service priorities. Please note reporting for this period is based on the Council structure as at April 2021 to enable comparison across the financial year. The forecast also includes a contribution to reserves of £500,000 from waste services, as approved at quarter 2.						
Bereavement Services	(2,064)	(2,044)	20	0.97%	(15)	
Black Country Transport	-	-	-	-	-	
City Events	450	592	142	31.56%	239	An overspend is forecast due to the costs of establishing new events in the city that are anticipated to see higher returns in future years. The forecast overspend is partly offset by increased income from Bilston Town Hall, Darts and Park Events
Coroners Service	228	329	101	44.30%	103	An overspend is forecast due to the cost of the Coroner and Pathology Service. These pressures have been incorporated into the 2022-2023 budget approved by Cabinet in February and full Council in March.
Customer Services	2,112	2,090	(22)	(1.04%)	(111)	
Director City Environment	211	263	52	24.64%	52	
Energy and Sustainability	119	79	(40)	(33.61%)	-	

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Service/Budget	Net Controllable Revised Budget 2021-2022	Net Controllable Forecast 2021-2022	Q3 Variance		Q2 Variance	Reason for Variance Q3
	£000	£000	£000	%	£000	
Environmental Services	6,750	6,155	(595)	(8.81%)	(132)	An underspend is projected mainly due to unfilled staff vacancies in the service pending a planned restructure and recruitment taking longer than anticipated.
Fleet Services	1,691	1,668	(23)	(1.36%)	63	
Highways Maintenance	1,573	1,573	-	-	-	
Housing	1,950	2,015	65	3.33%	290	
Landscaping	38	53	15	39.47%	-	
Licensing	(13)	(88)	(75)	576.92%	(49)	An underspend is forecast due to increased income from fast-track licencing applications and immigration checks, partly offset by increased running costs.
Markets	(467)	(544)	(77)	16.49%	(136)	
Operation & Maintenance of Existing Network	804	886	82	10.20%	(31)	

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Service/Budget	Net Controllable Revised Budget 2021-2022	Net Controllable Forecast 2021-2022	Q3 Variance		Q2 Variance	Reason for Variance Q3
	£000	£000	£000	%	£000	
Parking Services	(2,907)	(2,987)	(80)	(2.75%)	94	
Public Protection	1,837	1,643	(194)	(10.56%)	(241)	An underspend is projected due to unfilled staff vacancies anticipating a restructure of the service, offset by an overspend due to reduced income from fines after lockdown.
Register Office	(56)	(56)	-	-	20	
Street Lighting	2,967	2,812	(155)	(5.22%)	(66)	An underspend is forecast due to unfilled staff vacancies held across the service. In addition, the implementation of LED lighting has resulted in early efficiencies being realised during 2021-2022.
Transportation	5,774	6,079	305	5.28%	(53)	An overspend is forecast due to pressures on passenger transport services. Growth has been included in the 2022-2023 budget to take account of these cost pressure.
Waste and Recycling	11,253	10,877	(376)	(3.34%)	-	The anticipated underspend is due to increased income, reduced costs of waste disposal and efficiency savings, partly offset by additional employee costs.
Total City Housing and Environment	32,250	31,395	(855)	(2.65%)	27	

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Service/Budget	Net Controllable Revised Budget 2021-2022 £000	Net Controllable Forecast 2021-2022 £000	Q3 Variance		Q2 Variance £000	Reason for Variance Q3
			£000	%		
Communications and External Relations						
Overall, the projected underspend of £107,000 (-12.15%) for Communications and External Relations is mainly as a result of unfilled vacancies within the service. Please note reporting for this period is based on the Council structure as at April 2021 to enable comparison across the financial year.						
Communications	881	774	(107)	(12.15%)	(80)	The underspend is forecast due to unfilled staff vacancies and postponed restructure and also reduced campaign spend due to the focus on Covid communications.
Total Communications and External Relations	881	774	(107)	(12.15%)	(80)	

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Service/Budget	Net Controllable Revised Budget 2021-2022 £000	Net Controllable Forecast 2021-2022 £000	Q3 Variance		Q2 Variance £000	Reason for Variance Q3
			£000	%		
Finance Overall an underspend totalling £666,000 (-4.63%) is forecast for the year against Finance, as a result of a reduction in enhanced pension costs and underspends arising as a result of in-year vacancies across Audit Services, Revenues & Benefits and The Hub. This is offset in part by a forecast overspend within Procurement Services.						
Audit Services	1,794	1,611	(183)	(10.20%)	(163)	The underspend is forecast due to a mix of early retirements, a secondment and unfilled staff vacancies held across the Audit and Insurance Teams. A temporary appointment has since been made and a recruitment process is underway to fill an additional post. With this post the Audit team is now fully resourced in line with its latest structure.
Central Corporate Budgets	3,518	3,188	(330)	(9.38%)	(284)	An underspend is forecast due to a significant reduction in enhanced pension costs, combined with other lesser underspends against a range of corporate budgets.
Commercial Services	160	141	(19)	(11.88%)	(33)	
Finance Director	163	163	-	-	-	

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Service/Budget	Net Controllable Revised Budget 2021-2022	Net Controllable Forecast 2021-2022	Q3 Variance		Q2 Variance	Reason for Variance Q3
	£000	£000	£000	%	£000	
Procurement Services	794	960	166	20.91%	316	An overspend is forecast for Procurement Services due to the continued reliance on agency staff as the service experiences difficulties in recruiting to permanent posts. This challenge is faced by all Procurement teams in the region. This is significantly reduced from the £316,000 overspend forecast at Quarter 2 however, as agency staff turnover and difficulties in recruiting appropriate replacements in a highly competitive market have lowered spend.
Housing Benefit Payments & Subsidy	748	748	-	-	(100)	
Revenues & Benefits	2,705	2,538	(167)	(6.17%)	(110)	The underspend is forecast due to unfilled staff vacancies held across the service and an anticipated reduction in postal costs.
Strategic Finance	2,825	2,862	37	1.31%	97	

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	£000	£000	£000	%	£000	
The Hub	1,689	1,519	(170)	(10.07%)	(80)	The underspend is due to unfilled vacancies across both Banking & Payments and Payroll Services as establishments were reviewed in the former and temporary difficulties encountered in recruitment in the latter. These vacancies are expected to be filled leading into the new financial year as new recruitment campaigns are underway.
Total Finance	14,396	13,730	(666)	(4.63%)	(357)	

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Service/Budget	Net Controllable Revised Budget 2021-2022 £000	Net Controllable Forecast 2021-2022 £000	Q3 Variance		Q2 Variance £000	Reason for Variance Q3
			£000	%		
Governance						
Overall a £328,000 (-2.81%) underspend is forecast for the year against Governance, which is mainly due to the timing of recruitment to vacancies across the directorate.						
Deputy Director of People and Change	125	125	-	-	-	
Director of Governance	162	162	-	-	-	
Governance Services	3,085	2,951	(134)	(4.34%)	(103)	The forecast underspend is largely due to vacancies that have emerged across a range of services through the year. There was also a significant underspend in local elections. This was expected as the costs of the combined local, Police and Crime Commissioner and Mayoral elections held this year were effectively shared, part funded by Government and the Combined Authority.

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	£000	£000	£000	%	£000	
Health and Safety	297	110	(187)	(62.96%)	(133)	The forecast underspend is due to the timing of recruitment following a restructure within the service. Two of the three current vacancies have now been recruited to and are awaiting start dates. The one remaining vacancy is anticipated to be filled by August 2022.
Human Resources	1,568	1,626	58	3.70%	110	
Legal Services	1,886	1,787	(99)	(5.25%)	(219)	
Ward Funds	200	200	-	-	-	
Projects and Change	406	360	(46)	(11.33%)		
Equalities	148	175	27	18.24%		
Support Services	4,106	3,866	(240)	(5.85%)	(263)	The forecast underspend is due to a restructure in a large part of the service being completed early in the year. This resulted in a number of vacancies which took time to fill.

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	£000	£000	£000	%	£000	
Governance Saving Target	(293)	-	293	100.00%	293	The forecast underspends across various services within Governance will deliver the Governance efficiencies target for 2021-2022, held against this line.
Total Governance	11,690	11,362	(328)	(2.81%)	(278)	

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Service/Budget	Net Controllable Revised Budget 2021-2022 £000	Net Controllable Forecast 2021-2022 £000	Q3 Variance		Q2 Variance £000	Reason for Variance Q3
			£000	%		
Public Health & Wellbeing						
Overall an underspend totalling £124,000 (-3.50%) is projected for the year against Public Health & Wellbeing which is mainly due to unfilled staff vacancies in Local Economy.						
Business Continuity & Emergency Planning	8	8	-	-	-	
Commissioning	-	-	-	-	-	
Community Safety & Community Cohesion	694	694	-	-	-	
Covid-19 (Public Health 1)	-	-	-	-	-	
Healthier Places Service	-	-	-	-	-	
Healthy Ageing	-	-	-	-	-	
Healthy Life Expectancy	-	-	-	-	-	
Leisure Services	1,331	1,331	-	-	-	
Public Health Business Management	-	-	-	-	-	
Starting and Developing Well	-	-	-	-	-	
Local Economy	1,513	1,389	(124)	(8.20%)	(122)	An underspend is forecast as a result of unfilled staff vacancies and underspend on book provision for libraries offset by pressure at Bob Jones community centre.
System Leadership	-	-	-	-	-	
Total Public Health & Wellbeing	3,546	3,422	(124)	(3.50%)	(122)	

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			£000	%		
Regeneration						
Overall an underspend totalling £188,000 (-4.08%) is projected for the year against Regeneration mainly due to staff vacancies held pending a restructure.						
Adult Education	(304)	(308)	(4)	(1.32%)	-	
City Development	719	719	-	-	156	
City Planning	809	924	115	14.22%	71	An overspend is forecast as a result of one-off underachievement on income targets.
Director Regeneration	566	550	(16)	(2.83%)	(79)	
Enterprise	781	734	(47)	(6.02%)	-	
Skills	1,137	971	(166)	(14.60%)	(27)	One-off savings due to staff vacancies held pending a restructure which has now been concluded.
Visitor Economy	903	833	(70)	(7.75%)	(121)	
Total Regeneration	4,611	4,423	(188)	(4.08%)	-	

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			£000	%		
Strategy						
Overall an underspend totalling £395,000 (-4.58%) is projected for the year against Strategy, mainly as a result of budget efficiencies within ICTS.						
ICTS	6,161	5,986	(175)	(2.84%)	(303)	An underspend is projected reflecting reduced Multi-Functional Device usage, part year staffing efficiencies as a result of a restructure which will complete during the year and continued increased income generation for the Printing service. These efficiencies are offset in part by anticipated pressures relating to licencing costs. These pressures have been incorporated into the 2022-2023 budget approved by Cabinet in February and full Council in March.
Insight and Performance	851	797	(54)	(6.35%)	-	An underspend is projected that aligns to ongoing recruitment processes.
Organisational Development	1,178	1,085	(93)	(7.89%)	(83)	An underspend is projected reflecting reduced training associated costs whilst training continues to be digitally delivered and cost reductions on graduate placements as a result of permanent placements being secured prior to end of graduate term.

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	£000	£000	£000	%	£000	
Policy and Strategy	212	130	(82)	(38.68%)	(56)	An underspend is projected that aligns to ongoing recruitment processes.
Service Development	72	81	9	12.50%	10	A projected overspend is reflected anticipating in year cost pressures relating to works to support digital infrastructure works offset by underspends in other service areas within Strategy.
Strategy	147	147	-	-	-	
West Midlands Strategic Migration Partnership	-	-	-	-	-	
Total Strategy	8,621	8,226	(395)	(4.58%)	(432)	

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			£000	%		
Corporate Accounts						
Overall an overspend totalling £4.5 million (9.27%) is forecast for the year. This forecast is after the transfer of £4 million into the Future Years Budget Strategy Reserve in accordance with the 2022-2023 budget strategy and £3.4 million contribution towards reducing the utilisation of capital receipts flexibility in line with the 2021-2022 budget strategy.						
Chief Executive and Deputy Chief Executive	387	387	-	-	-	
Corporate Adjustments	736	187	(549)	(74.59%)	(733)	It is currently projected that there will be an underspend against Corporate Budgets and Adjustments (As per Corporate Adjustments line below) totalling £2.0 million as a result of anticipated budget efficiencies against corporate contingencies, which also includes the provision for business rates expenditure increases for Council buildings. It is proposed that any efficiencies identified against Corporate Budgets will, in the first instance be used to support the 2022-2023 budget strategy and reduce the level of capital receipts used to pay for revenue transformation in 2021-2022.
Corporate Budgets	(6,356)	(7,762)	(1,406)	(22.12%)	(958)	

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			£000	%		
Apprenticeship Levy	495	528	33	6.67%	33	
West Midlands Transport Levy	10,425	10,316	(109)	(1.05%)	(109)	An underspend is forecast against the West Midlands Transport Levy during 2021-2022.
Environment Agency Levy	76	76	-	-	-	
Birmingham Airport – Rent	(69)	(69)	-	-	-	
Treasury Management	37,555	36,651	(904)	(2.41%)	(899)	An underspend is forecast against the Treasury Management budget as a result of rephasing of the capital programme and lower interest rates forecast on borrowing.
Central Provision for Auto-enrolment and Pay Award costs	2,205	2,005	(200)	(9.07%)	(200)	It is anticipated that there will be an underspend against the Central Provision for Auto-enrolment in 2021-2022. At the time of writing national negotiations in respect of the pay award for 2021-2022 have been agreed at 1.75% for most grades. The 2021-2022 budget included a provision within employee budgets for a 1% pay award. However, virements within corporate budgets have been reflected to increase the provision for the pay

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			£000	%		
						award without having to find offsetting budget reductions in year.
Covid-19 – Corporate	3,190	3,190	-	-	-	
Transfer to Reserve - Future Years Budget Strategy reserve	-	4,000	4,000	-	4,000	In accordance with the 2022-2023 budget strategy presented to Cabinet on 23 February and Full Council on 2 March, as a result of the forecast corporate budget efficiencies and forecast underspends across other directorates, it is proposed that £4 million be transferred into a specific reserve to support the 2022-2023 budget strategy.
Transfer to Reserve - Budget Contingency Reserve	-	200	200	-	200	In order to support environmental works during 2021-2022, it was proposed that £200,000 be transferred into the Budget Contingency Reserve in November 2021 as part of Performance and Budget Monitoring 2021-2022 report
Adjustment to Capital Receipts Flexibility	-	3,443	3,443	-	-	It is proposed that efficiencies identified against the Council's budget be used to reduce the level of capital receipts used to pay for revenue transformation in 2021-2022.
Total Corporate Accounts	48,644	53,152	4,508	9.27%	1,334	