

**CORPORATE AND PUBLIC SERVICES
OVERVIEW AND SCRUTINY COMMITTEE**

**Agenda Item
No. 9**

DATE: 16 JUNE 2016

**CORPORATE AND PUBLIC SERVICES FINANCIAL PERFORMANCE - REVENUE AND
CAPITAL OUTTURN 2015/16 (PRE-AUDIT)**

Ward(s) All

Portfolio:

Councillor Sean Coughlan – Leader of the Council
Councillor Jeavons – Deputy Leader and Regeneration
Councillor Julie Fitzpatrick – Community, Leisure and Culture
Councillor Jones – Clean and Green
Councillor Diane Coughlan – Social Care
Councillor Nawaz – Personnel and Business Support

Summary of report

This report summarises the pre-audit revenue and capital outturn position for the year ended 31 March 2016, subject to external audit, for services within the remit of the Corporate and Public Services Overview and Scrutiny Committee.

Reason for scrutiny

To inform the committee of the pre-audit financial position for 2015/16 to allow the scrutiny of the financial performance of the services within the panel's remit.

Recommendation

To note that the pre-audit 2015/16 year end financial position for services under the remit of the Corporate and Public Services Overview and Scrutiny Committee, is a revenue underspend against budget of **£1.084m** (net of use of earmarked reserves and carry forwards), and a capital underspend of **£0.811** (net of approved carry forwards into 2016/17).

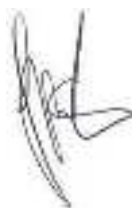
Background papers

Various financial working papers

Revenue and Capital Outturn Scrutiny financial reports presented to the Committee on 10 September 2015 (QTR1), 26 November 2015 (QTR2), and 8 March 2016 (QTR3).

2015/16 Budget Books on Council's Internet and Intranet.

Signed:



**Executive Director for Economy
and Environment:** Simon Neilson
Date: 7 June 2016



Chief Finance Officer: James Walsh
Date: 6 June 2016

Resource and legal considerations

The council is required to set a balanced budget and requires services to operate within their approved budget allocation. Any variances are required to be managed as far as is reasonably possible. The revenue and capital financial monitoring is reported quarterly to overview and scrutiny committees along with corrective action plans when variances arise. All accounting entries are undertaken in line with the required corporate and statutory accounting guidance and standards.

Citizen impact

Resource allocation is aligned with service activity and is undertaken in accordance with the council's corporate plan priorities.

Environmental impact

Services within the remit of this overview and scrutiny committee have a direct influence and impact on the environment.

Performance management

Financial performance is considered alongside service targets. Managers are required to deliver their service targets within budget, wherever possible. Corrective action plans were put in place to mitigate overspends where possible, with any remaining variances against budget identified in the report.



Equality Implications

Services consider equality issues in setting budgets and delivering services. Irrespective of budgetary pressures the council must fulfil its equal opportunities obligations.

Consultation

Consultation was undertaken as part of the budget setting process and throughout the financial year on the financial position and reporting thereof.

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1 Revenue Outturn 2015/16

- 1.1 The pre-audit revenue outturn for 2015/16 for the services under the remit of the Corporate and Public Services Overview and Scrutiny Committee is an underspend against budget of **£1.084m** (net of the use of earmarked reserves / carry forwards). This position is subject to external audit which will take place during July and August. **Table 1** provides a summary by service, and a full analysis of the material variances is shown in **Appendix 1**.

Table 1 – Pre-Audit Revenue Outturn 2015/16					
Service	Annual Budget £	Year End Actual £	Year End Variance £	Use of Reserves / Transfer to Reserves £	Variance Net of Reserves (Under)/ Overspend £
Clean and Green Services	20,795,962	19,874,016	(921,946)	(121,980)	(1,043,926)
Communities & Partnership	2,044,266	2,203,575	159,309	(329,133)	(169,824)
Democratic Services	1,898,128	1,939,472	41,344	(67,376)	(26,032)
Development & Delivery	1,050,216	1,985,977	935,761	(660,609)	275,152
Electoral Services	661,105	652,791	(8,314)	0	(8,314)
Finance	1,197,744	1,365,188	167,444	(367,488)	(200,044)
Human Resources	24,471	425,977	401,506	(485,246)	(83,740)
Information, Communication and Technologies	713,858	636,813	(77,045)	(325,803)	(402,847)
Integrated Facilities Management	5,100,807	6,818,951	1,718,144	(156,767)	1,561,377
Internal Audit	(39,341)	0	39,341	(126,424)	(87,083)
Legal	154,570	0	(154,570)	(11,784)	(166,354)
Leisure & Community Health	4,080,698	4,033,063	(47,635)	(314,077)	(361,712)
Libraries Heritage & Arts	7,797,662	7,586,312	(211,351)	(165,283)	(376,634)
Money Home Job	8,074,132	8,442,519	368,387	(1,242,643)	(874,256)
Planning, Engineering & Transportation	17,806,055	16,825,140	(980,915)	1,116,564	135,649
Procurement	(250,827)	0	250,827	(250,827)	0
Regeneration	282,874	518,600	235,727	(30,727)	205,000

Management					
Regulatory Services	2,172,758	2,195,859	23,102	(88,513)	(65,411)
Smarter Workplaces	617,611	648,789	31,178	(31,178)	0
Strategic Regeneration	751,630	403,133	(348,497)	250,187	(98,310)
TOTAL	74,934,378	76,556,174	1,621,797	(3,409,107)	(1,787,311)
Approved carry forwards from 2015/16 to 2016/17					703,066
TOTAL NET OF CARRY FORWARDS					(1,084,245)

1.2 The budget for 2015/16 included approved savings of £7.820m. £7.306m (93%) of these savings were achieved. The following savings were not achieved:

- Grounds maintenance – reinstatement of grass cutting (£28k). The saving has been mitigated through efficient working within Clean and Green.
- Planning Services – (£80k) planning fee income. This has been mitigated from vacancies in 15/16.
- Regeneration Management – (£90k) replace Black Country Consortium payment with alternate external funds. Savings has been mitigated through underspends within the E&E Directorate.
- Regeneration Management – (£43k) develop alternative income streams to cover costs. mitigated through underspends within the E&E Directorate.
- Regeneration Management – (£72k) develop alternative income streams to cover costs, mitigated through underspends within the E&E Directorate.
- Integrated Facilities Management – (£201k) reduce the number of buildings in use and therefore related spend; redesign service structure to reflect core activity alongside scaleable transactional services.

1.3 The outturn includes net use of reserves of £3.409m where approval was given by Cabinet for additional funds during 2015/16 or to transfer funding to future years to meet the cost for specific services. These are summarised in **Appendix 2** below.

1.4 Carry forwards are a means of recognising sound budget management by allowing the transfer of planned revenue underspends and / or achieved revenue savings, excluding the use of windfalls / unplanned underspends / savings from one year to the next. Approval for carry forward rests with Cabinet, on the advice of the Chief Financial Officer, taking into consideration the corporate outturn position.

1.5 Total revenue carry forward requests of £0.703m will be requested to be approved by Cabinet on 15 June 2016, and a breakdown is provided below –

- £15,289 Clean & Green - Computer equipment for Green Space workers
- £7,203 Communities & Partnerships – Moxley medical centre/people's centre
- £203,000 Information, Communications & Technologies –slippage of income received to fund support to capital schemes in 2016/17 and delay in implementation of revised ICT structure
- £40,000 Internal Audit – support potential financial pressures following the move to an external provider whilst the new arrangements are embedded
- £42,474 Legal Services – delay in restructure of democratic services, introduction of case management system, and funding for heavy duty copier for court papers/case work
- £10,000 Leisure & Community Health – consultancy for Forest Arts operation
- £250,000 Money Home Job - Additional resources to prevent overpayments of housing subsidy, and to aid recovery, and review of structure
- £88,278 Money Home Job – To fund essential security improvements at Rivers House
- £46,822 Money Home Job – full year effect of a vulnerable adults housing review social worker

2 Capital Outturn 2015/16

- 2.1 The capital outturn for 2015/16 for the schemes within the remit of the committee is an underspend against budget of **£11.707m**, of which £10.896m has been requested to be carried forward into 2016/17. This results in true project underspends of **£0.811m**. **Table 2** below provides a summary by scheme.
- 2.2 Carry forwards are primarily due to delays in schemes or by their very nature being long multi year projects.

Table 2: Capital Outturn 2015-16

Service	Annual Budget £	Final Outturn £	Year End Variance £	Carry forward to 2016/17 £	Variance Net of c/fwds £
<u>Council Funded Schemes</u>					
<u>Clean & Green</u>					
Allotment and community garden strategy - Borneo Street	45,957	149	(45,809)	(45,809)	0
Allotment Improvement Programme	15,312	15,311	(1)	0	(1)
Arboretum Play Area	497	0	(497)	0	(497)
Fryers Road Sprinkler System	268,000	0	(268,000)	(268,000)	0
Jerome K Jerome Statue	7,500	0	(7,500)	(7,500)	0
Leamore Park additional funding	14,000	0	(14,000)	(6,000)	(8,000)
Mayrise System Mobile Working	138,000	115,685	(22,315)	(22,315)	0
Walsall Arboretum Restoration Programme - illuminated Park proposals	124,522	116,974	(7,548)	(7,548)	0
Walsall Green Pathways (RCCO)	23,863	23,863	(0)	(0)	0
Willenhall Memorial Park	58,361	35,144	(23,217)	(23,217)	0
Vehicles purchased	51,290	51,290	0	0	0
<u>Communities & Partnerships</u>					
Improving security in local neighbourhoods	4,225	0	(4,225)	(4,225)	0
<u>Development &</u>					

Service	Annual Budget £	Final Outturn £	Year End Variance £	Carry forward to 2016/17 £	Variance Net of c/fwds £
<u>Delivery</u>					
Acquisition of land-Bodmin Rise	11,607	11,607	0	0	0
Enabling works to Office development (Gigaport)	126,223	126,223	0	0	0
New Homes Bonus	342,620	66,083	(276,537)	(276,537)	0
Primark & Co-op development	992,579	971,366	(21,213)	(21,213)	0
RCCO (BCPIP)	19,029	19,029	0	0	0
Regenerating Walsall	189,504	81,467	(108,037)	(108,037)	0
Remediation of Lex	405,000	0	(405,000)		(405,000)
Rushall Olympic Football Club	116,876	110,100	(6,776)	(6,776)	0
Shop maintenance	17,049	0	(17,049)	(17,049)	0
Walsall Market	92,757	92,757	(0)	(0)	0
<u>Finance</u>					
Finance Direct R12	363,353	343,245	(20,108)	(20,108)	0
Uninsured Property Damage	24,476	24,476	0	0	0
<u>Human Resources</u>					
Human Resources i-trent upgrades	16,358	16,358	0	0	0
<u>Information, Communication and Technologies</u>					
Bring your own device security layers	50,525	0	(50,525)	(50,525)	0
Digital mono printer	4,505	4,505	0	0	0

Service	Annual Budget £	Final Outturn £	Year End Variance £	Carry forward to 2016/17 £	Variance Net of c/fwds £
Essential upgrade from Windows 2003 to the latest supported version – Windows 2008 or Windows 2012	110,000	33,105	(76,895)	(76,895)	0
Essential upgrade to Blackberry Server	16,501	4,521	(11,980)	(11,980)	0
ICT essential software licence charges	9,186	0	(9,186)	(9,186)	0
ICT requirements to cater for blending transitioned services (RCCO)	145,369	145,369	0	0	0
IT planned rolling replacement and upgrade	317,339	154,394	(162,945)	(82,945)	(80,000)
Replace essential Wide Area Network data circuits	15,500	15,436	(64)	0	(64)
Replenish smarter workplaces capital	67,666	49,266	(18,400)	(18,400)	0
<u>Integrated Facilities Management</u>					
Asbestos removal	296,582	296,582	0	0	0
Civic Centre essential maintenance	566,306	417,602	(148,704)	(148,704)	0
Demolition of redundant	51,653	51,653	0	0	0

Service	Annual Budget £	Final Outturn £	Year End Variance £	Carry forward to 2016/17 £	Variance Net of c/fwds £
buildings					
Fire risk assessment	56,965	56,965	0	0	0
Freer Street structural works	11,993	11,747	(246)	0	(246)
Heating & ventilation system within First Stop Shop	50,000	0	(50,000)	(50,000)	0
Heating & ventilation system within link block	50,000	0	(50,000)	(50,000)	0
Improving the customer experience when visiting the Council House	350,000	0	(350,000)	(350,000)	0
Planned property maintenance	21,949	21,949	0	0	
Safe water supplies	93,509	93,509	0	0	0
Solar PV panels	423,344	65,511	(357,833)	(157,833)	(200,000)
Statutory Testing	118,225	118,225	0	0	0
Leisure & Community Health			0		0
Active Living Bloxwich (Council funded)	252,783	252,783	0	0	0
Active Living - Bloxwich (PWLb)	8,140,825	8,140,825	0	0	0
Active Living Oak Park (Council funded)	172,176	172,176	0	0	0
Active Living - Oak Park (PWLb)	9,517,616	9,517,616	0	0	0
Gala baths	1,000,000	611,898	(388,102)	(388,102)	0

Service	Annual Budget £	Final Outturn £	Year End Variance £	Carry forward to 2016/17 £	Variance Net of c/fwds £
refurbishment					
Headstone safety in Cemeteries (RCCO)	47,022	47,021	(1)	0	(1)
Pelsall Village (RCCO)	54,938	54,937	(1)	0	(1)
Willenhall EACT Academy Swimming Pool Changing Provision (RCCO)	75,000	75,000	0	0	0
<u>Libraries</u>			0		0
<u>Heritage & Arts</u>					
Acquisition of Art Work (NAG) (RCCO)	26,300	26,300	0	0	0
Bentley Community Facility	105,000	82,836	(22,164)	(10,000)	(12,164)
Forest Arts Centre (renovation of sports hall)	107,646	107,646	0	0	0
Libraries Universal Digital Offer	54,840	43,716	(11,124)	(11,124)	0
New Art Gallery Walsall	42,762	42,761	(1)	0	(1)
Single Library Management System	210,000	3,472	(206,528)	(106,528)	(100,000)
<u>Money Home Job</u>					
Aids and adaptations	50,301	50,301	0	0	0
Health through warmth	315,791	78,859	(236,932)	(236,932)	0
Rivers House	12,406	12,406	0	0	0
<u>Planning, Engineering & Transportation</u>			0		0

Service	Annual Budget £	Final Outturn £	Year End Variance £	Carry forward to 2016/17 £	Variance Net of c/fwds £
Additional Highway Maintenance-council funded	100,000	100,000	0	0	0
Black Country Route Highway Safety Barrier	170,000	0	(170,000)	(170,000)	0
Caldmore Road one way scheme	125,000	33,838	(91,162)	(91,162)	0
Challenge funding (RCCO)	213,234	213,234	0	0	0
Highways maintenance	1,641,330	1,355,000	(286,330)	(286,330)	0
Mill Lane Road Safety (CON47)	39,000	39,000	0	0	0
Public Lighting Invest to Save for replacement LED lighting (RCCO)	211,773	211,774	1	1	0
Replacement dev management, building control & land charge ICT system	31,655	1,863	(29,792)	(29,792)	0
Replacement of obsolete traffic signal control equipment	200,000	200,000	0	0	0
Retained Housing Land	52,627	49,323	(3,304)	0	(3,304)
Traffic signals infrastructure conversion LED (RCCO)	653,982	653,532	(450)	0	(450)
Walsall TCTP ring road acquisition	7,188	0	(7,188)	(6,000)	(1,188)
Smarter Workplaces					

Service	Annual Budget £	Final Outturn £	Year End Variance £	Carry forward to 2016/17 £	Variance Net of c/fwds £
Smarter Workplaces - Property (Prudential)	380,258	69,970	(310,288)	(310,288)	0
Total Council Funded	30,307,528	26,009,550	-4,297,976	-3,487,059	-810,917
<u>Externally Funded Schemes</u>					
<u>Clean & Green</u>					
Allotment Improvement Programme External	25,000	0	(25,000)	(25,000)	0
Jerome K Jerome Statue	7,500	5,500	(2,000)	(2,000)	0
King George v playing fields S106	12,806	12,806	0	0	0
Palfrey Park	6,994	0	(6,994)	(6,994)	0
Pocket Parks Chuckery Green	20,600	0	(20,600)	(20,600)	0
Pocket Parks Edible Garden	15,200	7,337	(7,863)	(7,863)	0
Reedwood Park	52,914	16,859	(36,055)	(36,055)	0
Rushall skatepark	160,000	48,860	(111,140)	(111,140)	0
Walsall arboretum restoration programme (PRU)	527,236	101,945	(425,291)	(425,291)	0
Waste infrastructure capital grant	236,941	9,961	(226,980)	(226,980)	0
<u>Development & Delivery</u>					
Black Country Business Property Investment	42,877	42,877	(0)	(0)	0

Service	Annual Budget £	Final Outturn £	Year End Variance £	Carry forward to 2016/17 £	Variance Net of c/fwds £
Programme (BCPIP)					
Black Country Enterprise Zone	53,691	16,098	(37,593)	(37,593)	0
Gigaport Partner Contribution	250,000	209,489	(40,511)	(40,511)	0
Goscote – WHG	55,736	55,736	0	0	0
Old Square - Zurich Contribution	12,193	12,193	0	0	0
Regenerating Walsall - Private Contributions	15,353	7,241	(8,112)	(8,112)	0
Willenhall Townscape Heritage Initiative – Heritage Lottery Fund	406,716	353,940	(52,776)	(52,776)	0
<u>Leisure & Community Health</u>					
Active Living Bloxwich (Grant)	994,339	500,715	(493,624)	(493,624)	0
Active Living Oak Park (Grant)	1,162,503	149,864	(1,012,639)	(1,012,639)	0
<u>Libraries Heritage & Arts</u>					
Forest Arts Centre (Hall conversion -Arts Council)	99,500	90,590	(8,910)	(8,910)	0
New Art Gallery Walsall (Grant)	359,530	296,032	(63,498)	(63,498)	0
Pelsall Village Centre	136,464	136,464	0	0	0
<u>Money Home Job</u>					
Aids and Adaptations	1,213,661	1,203,330	(10,331)	(10,331)	0
Disabled facilities grant	1,631,541	1,631,541	0	0	0

Service	Annual Budget £	Final Outturn £	Year End Variance £	Carry forward to 2016/17 £	Variance Net of c/fwds £
Off Gas Scheme	649,500	0	(649,500)	(649,500)	0
<u>Planning, Engineering & Transportation</u>					
Black Country New Road-Footpath & Cycle Improvements	7,500	7,500	0	0	0
Black Country Route Highway Safety Barrier (reclaim)	43,882	43,882	0	0	0
Capital Block DFT Fund	2,104,337	1,879,733	(224,604)	(224,604)	
Challenge funding	1,725,230	1,725,230	(0)	(0)	0
Development of Highways Asset Management Plan (HAMPS)	80,757	19,905	(60,852)	(60,852)	0
Harden Road Goscote	0	0	0	0	0
LTP including bridge strengthening 2010/11	300,000	255,557	(44,443)	(44,443)	0
LTP Yorks Bridge	2,002,110	37,262	(1,964,848)	(1,964,848)	0
Low emission Strategy	609	0	(609)	(609)	0
Managing Short Trips	269,000	249,000	(20,000)	(20,000)	0
Mill Lane Road Safety	18,342	16,521	(1,821)	(1,821)	0
Pedestrian Crossing on Northgate	40,000	31,390	(8,610)	(8,610)	0
<u>Smarter Workplaces</u>					
Police Move Civic Centre	255,000	243,372	(11,628)	(11,628)	0
<u>Strategic</u>					

Service	Annual Budget £	Final Outturn £	Year End Variance £	Carry forward to 2016/17 £	Variance Net of c/fwds £
<u>Regeneration</u>					
Accessing Growth	94,519	94,519	0	0	0
Darlaston SDA	10,844,301	10,469,649	(374,652)	(374,652)	0
Growth Deal	23,700,000	23,700,000	(0)	(0)	0
Growth Deal – LTB	5,600,000	4,275,144	(1,324,856)	(1,324,856)	0
Local Transport Plan (LTP)	1,599,333	1,466,427	(132,906)	(132,906)	0
LTP Black Country quick wins 2	0	0	0	0	0
M6 Junction 10	650,000	650,000	(0)	(0)	0
Transport Delivery Excellence	11,916	11,916	0	0	0
Total Externally Funded	57,495,631	50,086,384	(7,409,247)	(7,409,247)	0
TOTAL	87,803,159	76,095,934	(11,707,223)	(10,896,306)	(810,917)

Appendix 3 details some of the acronyms and abbreviations used above and elsewhere in this report.

Appendix 1 – Explanation of 2015/16 Revenue Variations by Service

Service	Reason / explanation for variance	Variance £
Clean and Green Services	Underspends due to efficiencies related to fuel usage (£323k), lower than budgeted staff costs (£153k), lower waste costs and no performance bonus (£336k), and more efficient performance on trading activity (£233k).	(1,043,926)
Communities & Partnership	Underspends due to vacant posts	(169,824)
Democratic Services	Underspend due to vacant posts and supplies and services.	(26,032)
Development & Delivery	Shortfall against the markets income target (£328k), offset by underspends due to vacant posts.	275,152
Electoral Services	Surplus grant income	(8,314)
Finance	Underspend on salaries (£81k) combined with additional income (£119k) from Education finance and risk and insurance	(200,044)
Human Resources	Increased traded services income from schools (£27k) and underspend on supplies and services (£57k)	(83,740)
Information, Communication and Technologies	Underspends due to vacant posts and recharging staff time in the IT service (£248k). Additional underspend in print and design due to reduced internal demand (£155k)	(402,847)
Integrated Facilities Management	Overspend due to shortfall on design fees and increased expenditure on maintenance offset by keeping posts vacant and underspend on school crossing patrols.	1,561,377
Internal Audit	Underspend on vacant posts offset by some agency use in year	(87,083)
Legal	Due to income of £100k from settlement of legal case, with remainder of underspent being mainly from vacant post.	(166,354)
Leisure & Community Health	Net underspend within Active Living Centres (£124k), including 6 months funding for Junior Free Swim; lower than budgeted staff and supplies costs within Leisure Management (£116k); and police provision of Coroner's service (£103k) within Bereavement Services.	(361,712)

Libraries Heritage & Arts	Underspend of £401k within Libraries mainly due to lower than budgeted staffing costs, offset by £15k net income shortfall within Creative Development.	(376,634)
Planning, Engineering & Transportation	Net planning and traffic management income shortfalls of £168k and £105k respectively, offset by underspends on contractor fees across the whole service (£120k) and emergency planning budget (£26k).	135,649
Money Home Job	Overspend on housing benefit offset by keeping posts vacant, spending less on DHP and increased income from court cost and housing benefit overpayment recovery.	(874,256)
Regeneration Management	Shortfall in savings (associated with developing alternative income streams to cover costs and Black Country Consortium fees), offset by Directorate underspends	205,000
Regulatory Services	Underspends on supplies and services within Trading Standards (£22k); Environmental Health (£32k) mainly within Animal Control; and staffing underspend (£11k) in Public Safety Management.	(65,411)
Strategic Regeneration	Underspends against the stationery budget (£60k) and staff costs (£38k) within Directorate Support.	(98,310)
TOTAL VARIANCE		(1,787,311)

Appendix 2 - Analysis of 2015/16 Earmarked Reserves

Service Area and reserve description	Amount (£)
Use of Reserves	
<u>Clean & Green</u>	
Redundancy related costs	(65,546)
IFRS - Forestry Commission	(4,573)
IFRS - Transition funding	(1,215)
Staff redundancy costs linked to savings	(116,871)
Staff pension costs linked to savings	(106,945)
<u>Communities & Partnership</u>	
Area partnerships - Strategic Resource	(40,000)
Area Partnerships Performance reward grant funding	(114,310)
Area Partnerships six area partnership funding	(67,334)
Area Partnerships NHS projects	(5,000)
Community Safety Redundancy	(5,112)
Community Safety IFRS - Police and Crime Commissioner funding	(50,958)
Community Safety Domestic Abuse	(24,334)
Community Safety Borough Analyst	(22,085)
<u>Democratic Services</u>	
Redundancy costs linked to savings	(67,376)
<u>Development & Delivery</u>	
New Homes Bonus (Housing loans etc)	(71,577)
Redundancy Costs	(50,331)
Pension Enhancement	(205,633)
Uncapitalised expenditure	(55,549)
IFRS- S106 grant	(2,098)
High St Innovation	(2,723)
IFRS-Town Team Partners	(4,608)
Enterprise Zones - professional fees and consultancy	(6,246)
Phoenix 10 - professional fees and consultancy	(84,082)
BCBPIP Revenue	(19,029)
Black country core strategy	(55,774)
Old Square Development - service charges	(69,699)
Asset management system	(3,391)
Pleck Boxing Club	(12,828)
<u>Finance</u>	
Finance direct - Qlikview	(231,672)
Redundancy costs linked to savings	(135,816)
<u>Human Resources</u>	
Redundancy costs linked to savings	(468,888)
Upgrade of HR system (Trent)	(16,358)
<u>Information, Communication and Technologies</u>	
Information Management Project	(52,386)

Service Area and reserve description	Amount (£)
Redundancy costs linked to savings	(228,594)
Pension costs linked to savings	(44,823)
<u>Integrated Facilities Management</u>	
Sneyd feasibility Costs	(14,000)
Redundancy costs linked to savings	(158,372)
<u>Internal Audit</u>	
Redundancy costs linked to savings	(26,938)
Pension costs linked to savings	(63,564)
Use of temporary staff and computer audit costs	(35,922)
<u>Legal</u>	
Additional project costs	(11,784)
<u>Leisure & Community Health</u>	
Remove knotweed from Bloxwich Leisure Centre	(87,179)
Casual pool pension costs	(18,657)
Redundancy costs linked to savings	(102,640)
Inspired Generations (CSAF)	(3,159)
Outdoor Activity Centre Saving - over 2 years	(48,500)
IFRS - Marketing Promotion Sport England 11/12 & 12/13	(94)
IFRS - Doorstep Sports Club	(8,943)
IFRS - Walk On	(2,014)
IFRS - Way Forward Project	(1,413)
IFRS - Inspired Generations (CSAF)	(33,136)
IFRS - Walsall Playing Pitch Strategy	(3,000)
IFRS - Fun 4 Life	(14,276)
Walsall Playing Pitch Strategy	(5,000)
IFRS -planned Partnerships	(11,908)
Pension costs linked to savings	(54,859)
Redundancy & Pension costs linked to savings	(120,799)
Willenhall Lawn Cemetery feasibility	(15,594)
IFRS - Exclusive Burial Rights Levy	(47,021)
<u>Libraries, Heritage & Arts</u>	
Pension & Redundancy	(32,473)
Festive Decorations	(38,961)
Redundancy costs	(40,940)
IFRS - Paul Hamlyn Foundation/Right to Read	(605)
IFRS - Bookstart	(2,684)
IFRS - Early Years 13/14	(3,264)
IFRS - NVQ Assessor	(517)
Redundancy costs linked to savings	(3,088)
IFRS - NAG - Science Project	(2,842)
IFRS - NAG - ACE - Artist Development Year 3	(6,052)
Tate project	(16,041)
Storage by Local History Centre	(5,600)
Pension & Redundancy	(17,754)

Service Area and reserve description	Amount (£)
<u>Planning, Engineering & Transportation</u>	
Commuted sum Shannon's Mill	(6,000)
IFRS - Sustainable Drainage Grant	(68,824)
IFRS - Post 16 Travel 2013/14 (Children's Services)	(1,409)
IFRS - Midlands Air Quality funds (B'ham Council) 2012/13	(4,749)
Willenhall Gas Works	(115,825)
Staff redundancy costs	(53,826)
IFRS-S106 planning	(95,227)
IFRS-Planning Fees (Development Management)	(5,718)
Mediation Reserve - legal fees Waverley Mast	(9,129)
<u>Procurement</u>	
Children's Improvement Plan	(80,000)
Contract review	(95,827)
Adoption of category management approach	(75,000)
<u>Money Home Job</u>	
Crisis Support Scheme	(280,224)
Working Smarter	(46,444)
Housing improvement projects	(8,955)
FERIS grant	(35,260)
Redundancy costs linked to savings	(652,325)
Rough sleepers	(28)
Repossession grant	(29,553)
Preventing homelessness	(189,854)
<u>Regulatory Services</u>	
Contribute to the Trading Standards Shared Services Pilot	(9,432)
IFRS - Health retailer	(9,920)
IFRS - Healthy Workplace	(13,000)
IFRS - Sniffer Dog Grant	(415)
Redundancy costs linked to savings	(57,652)
<u>Smarter Workplaces</u>	
Smarter Workplaces	(31,178)
<u>Strategic Regeneration</u>	
Walsall Works	(214,375)
North Walsall Cutting (transportation)	(3,245)
NEW IFRS-Black Country Invest team	(49,032)
NEW IFRS-City Deal - Welfare Pilot	(735,268)
NEW TA ERDF Partnership Contributions	(5,443)
Pension Enhancement	(111,051)
Redundancy Costs	(75,728)
Economic Growth Programme	(204,277)
<u>USE OF RESERVES</u>	(6,947,549)
<u>Transfer to reserves</u>	
<u>Clean and green</u>	

Service Area and reserve description	Amount (£)
Redundancy provision	101,322
IFRS - DEFRA - Stewardship funding	5,496
IFRS - Section 106	66,353
<u>Development & Delivery</u>	
IFRS -Contribution for participation in Pilot Scheme	9,167
Shops windfall income	54,000
<u>Planning, Engineering & Transportation</u>	
Street lighting PFI	1,331,450
IFRS - Sustainable Drainage Grant	48,643
IFRS - DfT Bikeability grant 2015/16	36,948
IFRS - School Strategy 2015/16 (Children's Services)	25,214
IFRS - Local Road Safety 2015/16	35,016
<u>Integrated Facilities Management</u>	
Carry forward of overspend due to redundancy costs	15,605
<u>Leisure & Community Health</u>	
Building Control Fee (ring fenced)	15,146
IFRS - Environmental Levy	100,471
IFRS - Exclusive Burial Rights Levy	21,213
Bereavement windfall income	127,285
<u>Libraries, Heritage & Arts</u>	
Libraries -Traded Services windfall income	5,538
<u>Regulatory Services</u>	
IFRS - Sniffer Dog Grant	1,906
<u>Strategic Regeneration</u>	
LGF Interest	267,097
NEW IFRS-LEP- Hestletine funding	67,856
NEW IFRS-LEP- Core funding	142,902
NEW IFRS-City Deal - Welfare Pilot	1,050,000
Growth Hub	9,815
<u>TRANSFER TO RESERVES</u>	3,538,443
NET USE OF RESERVES	(3,409,106)

Appendix 3 – List of Acronyms used in report

Acronym	Description
ACE	Arts Council England
BCBPIP	Black Country Business Property Investment Programme
c/f	Carry Forward
CSAF	Community Sport Activation Fund
CSE	Child Sexual Exploitation
DEFRA	Department for Environment, Food and Rural Affairs
DFT	Department for Transport
E&E	Economy and Environment
ERDF	European Regional Development Fund
FERIS	Fraud and Error Reduction Incentive Scheme
ICT	Information and Communication Technologies
IFRS	International Financial Reporting Standard
LED	Light Emitting Diode
LEP	Local Enterprise Partnership
LGF	Local Growth Fund
LTP	Local Transport Plan
MBC	Metropolitan Borough Council
NAG	New Art Gallery
PCC	Police and Crime Commissioner
PFI	Private Finance Initiative
PILON	Payment in Lieu of Notice
PRU	Prudential

PWLB	Public Works Loan Board
PV	Photovoltaic
RCCO	Revenue Contribution to Capital Outlay
SDA	Strategic Development Area
TA	Technical Assistance
TCTP	Town Centre Transport Planning
UTC	University Technical College