

## Cabinet – 22 June 2022

### Pre-Audit Outturn 2021/22 and Covid-19 update

**Portfolio:** Councillor M Bird – Leader of the Council (Lead Portfolio)

**Related Portfolio:** All

**Service:** Finance – council wide

**Wards:** All

**Key decision:** Yes

**Forward plan:** Yes

#### 1. Aim

- 1.1 To inform Cabinet of the pre-audit revenue and capital outturn position for 2021/22 and financial and treasury indicators for 2021/22, including the impact of Covid-19 funding and costs/income losses.

#### 2. Summary

##### 2.1 *Pre-audit outturn 2021/22*

The overall net revenue pre-audit outturn is £131.06m against a budget of £132.55m, an underspend variance of £1.49m (0.23% of gross expenditure), allowing a transfer to earmarked reserves of this underspend to help further manage the potential impact of the pay and price inflation on services in 2022/23. The pre-audit capital outturn is an underspend of £4.16m, net of carry forwards of £153.31m.

##### 2.2 *Treasury Management*

The report confirms that treasury management activity has been undertaken in accordance with the Code of Practice on Treasury Management and Walsall complied with all statutory Prudential Indicators.

##### 2.3 *Financial Impact of Covid-19*

Government has since March 2020 allocated £76.73m of funding (plus £5.37m of support to Walsall residents and £150.73m for Walsall businesses) to help support the impact of the pandemic in Walsall. As well as the initial costs of funding the council's response, the impact of Covid-19 continues to include significant loss of income following closure of services and facilities, loss of income to the council's collection fund, and some delays to the delivery of approved budget savings.

- 2.4 This report provides a summary position on the 2021/22 financial impact of Covid-19 of income losses and additional general Covid-19 costs and the grant position, including the balance of unspent grant that is permitted to be carried forward into 2022/23. A further update in relation to 2022/23 will be reported to Cabinet in July. Covid-19 funding continues to require careful management to ensure the council is not put under any financial strain.
- 2.5 Regular updates are provided to Cabinet on the financial implications for Walsall Council, including any recommendations for additional actions to be taken to manage the evolving situation.

### **3. Recommendations**

That Cabinet:

- 3.1 Note the pre-audit revenue outturn underspend of £1.49m and note the S151 Officers action under delegations to transfer this to earmarked reserves in 2022/23 to assist in managing the potential impact of pay and price inflation on council services in 2022/23.
- 3.2 Note the service positions (**table 1** and **Appendix 1**) and the carry forward of undelivered 2021/22 savings (**Appendix 5**) to 2022/23 and that 2022/23 savings delivery will be kept under review and progress reported to Cabinet in July.
- 3.3 Note the transfers from and to earmarked reserves as set out in **table 2** and **Appendix 2**.
- 3.4 Note that the opening general reserves balance will be £17.69m as at 1 April 2022.
- 3.5 Note the additional funding allocated to Walsall as set out in sections 4.7 to 4.13 and **Appendix 3** of this report, which has been sufficient to cover the additional costs of supporting the council's Covid-19 response in 2021/22; the final outturn position by activity as shown in **table 4** and **Appendix 4**, and the financial impact on the delivery of 2021/22 approved savings as set out at **Appendix 5**.
- 3.6 Approve amendments to the 2021/22 capital programme since the last update to Cabinet in February 2022, as set out in **table 8** in section 4.17.
- 3.7 Note the pre-audit capital outturn underspend of £4.16m, net of carry forwards of £153.31m (**table 9** and **Appendices 6 and 7**).
- 3.8 Note and approve the capital re-profiling/carry forwards from 2021/22 to 2022/23 as set out in **Appendices 6 and 7**.
- 3.9 Note the financial health indicators for 2021/22 as summarised in **Appendix 8**.
- 3.10 Note the 2021/22 prudential indicators in **Appendix 9** of this report and Walsall's compliance with these indicators.

### **4. Know - Context**

- 4.1 Cabinet received regular financial reports to allow it to monitor the financial position of the council and consider plans for corrective action during 2021/22. Maintaining

financial stability is a key requirement of the Medium Term Financial Framework (MTFF). This report contains the pre-audit revenue and capital outturns for 2021/22 and a financial update on Covid-19 grant allocations.

### **Pre-Audit Revenue Outturn 2021/22**

- 4.2 Managers are required to deliver their service targets and improvements within budget. Small variations are normal and not material on a gross revenue budget of £660.04m. The council wide pre-audit net revenue outturn is an underspend of £1.49m, summarised by directorate in **table 1** below. Further detail at service level is found in **Appendix 1**.
- 4.3 The previous revenue position reported to Cabinet on 9 February 2022 forecast an overspend of £1.08m (as at the December 2021 reporting position), a variance of £2.57m to the final (pre-audit) position. The reason for this is mainly the following:
- Adult Social Care – reduction of overspend by £360k mainly as a result of additional income from direct payment refunds, offsetting increased staffing within locality teams and increased bad debt provision;
  - Customer Engagement – further underspend of £200k mainly due to staffing and housing benefit subsidy/overpayments;
  - Economy, Environment and Communities – further underspend of £220k mainly due to additional trade waste income and reduction in vehicle and leading costs within Clean and Green;
  - Resources and Transformation – further underspend of £650k, including £272k in Integrated Facilities Management from a reduction in utilities and maintenance, and £351k within ICT for an adjustment to prepayment forecasts;
  - Central (non service specific) budgets – underspend of £1.23m mainly due to the non-utilisation of revenue implications of capital of £910k; £341k review of other central budgets; partly offset by a £757k payment into the Insurance Fund;
  - The balance on central contingency of £753k (as reported to Cabinet and CMT as part of January/February forecasting).

**Table 1: Pre-audit Revenue Outturn 2021/22**

Directorate	Net Budget	Year end forecast prior to transfer to / (from) earmarked reserves	Year end variance to budget prior to transfer / (From) earmarked reserves	Use of earmarked reserves	Transfer to earmarked reserves	Year end forecast
	£m	£m	£m	£m	£m	£m
Adult Social Care, Public Health & Hub	58.90	66.01	7.11	(9.01)	6.39	4.49
Children's Services						
- Children's and Education	84.63	91.73	7.10	(8.76)	1.66	(0.00)
- Customer Engagement	6.54	5.51	(1.03)	(1.58)	1.04	(1.57)
Economy, Environment & Communities	53.39	53.19	(0.20)	(4.04)	3.29	(0.95)
Resources & Transformation	31.75	33.14	1.39	(4.21)	1.78	(1.05)
<b>Services Position</b>	<b>235.20</b>	<b>249.58</b>	<b>14.37</b>	<b>(27.60)</b>	<b>14.15</b>	<b>0.92</b>
Capital Financing	(5.25)	(8.43)	(3.17)	(2.75)	4.72	(1.20)
Central budgets	(97.41)	(117.15)	(19.75)	(31.34)	49.86	(1.22)
<b>Total council tax requirement</b>	<b>132.55</b>	<b>124.00</b>	<b>(8.55)</b>	<b>(61.68)</b>	<b>68.74</b>	<b>(1.49)</b>

## Earmarked Reserves

- 4.4 The year-end forecast includes the use of earmarked reserves of £61.68m and transfers to earmarked reserves of £68.74m. These are shown at **Appendix 2**.

Earmarked reserves are created for specified purposes. These are all planned to be used, although the period over which they are to be used may vary. Covid-19 costs funded from the S31 Covid-19 Response Fund, Sales, Fees and Charges grant (SFC) and other Covid-19 related grants carried forward from 2020/21 are recorded as expenditure within services, with a corresponding transfer in of grant from earmarked reserves to fund the costs and these total £44.89m of the £61.68m planned use of reserves.

Of the £68.74m of transfers to reserves £20.29m relates to Covid-19 grants, and £15.45m grants received in advance. The full breakdown is shown in **Table 2** below and by reserve in **Appendix 2**.

<b>Table 2 : Earmarked Reserves</b>					
	<b>Opening Balance</b>	<b>Transfers from Reserves</b>	<b>Transfers to Reserves</b>	<b>Movement</b>	<b>Closing Balance</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Treasury Reserves	22.67	(0.26)	4.72	4.46	27.13
Grant / Contributions received in advance	18.03	(6.83)	15.45	8.63	26.65
Improvement projects	33.67	(3.90)	9.55	5.64	39.31
Cost Pressures	10.66	(1.48)	2.20	0.72	11.38
Council Liabilities	43.14	(3.45)	14.40	10.95	54.09
Covid-19 grants	45.02	(44.89)	20.29	(24.60)	20.42
Public Finance Initiatives	22.04	(0.45)	0.46	0.01	22.04
Risk	7.64	-	1.09	1.09	8.73
Other	7.27	(0.42)	0.57	0.15	7.42
<b>Total Balance 31.03.2022</b>	<b>210.12</b>	<b>(61.68)</b>	<b>68.74</b>	<b>7.05</b>	<b>217.17</b>

Reserves are categorised for the purposes of reporting as follows:

- **Treasury reserves.** These reserves are to minimise the impact of interest rate changes and finance early redemption of loans to reduce the council's future interest exposure;
- **Grants / contributions received in advance.** This is where the council has received money in advance of the next accounting period or covers more than one accounting period. These amounts will be spent in line with the grant conditions;
- **Improvement projects.** These reserves are to finance service modernisation; specific projects such as pilot street cleansing initiatives, Cloud services, Oracle development, economic growth programme; and costs in relation to the council's transformation programme;
- **Cost pressures.** To include review of working practices including blended working, fluctuations in service demand such as in adult social care, crisis support and LAC;

- **Council liabilities.** These reserves cover expenditure where the council has a legal obligation to pay costs, such as equal pay claims and redundancies. In addition to these there are reserves for business rate appeals, pensions and insurance claims;
- **Covid-19 grants.** The carry forward of specific government grants to cover Covid pressures, including expanded retail relief for businesses;
- **Public Finance Initiatives.** Liabilities for our PFI's with Street Lighting and St Thomas More;
- **Risk.** To cover unforeseen risks in 2022/23 at the time the budget was set;
- **Other.** These reserves are to support a wide range of future costs such as partnership working with other external bodies.

#### 4.5 Directorate Variances to Budget

The following sections provide a summary of the major variances (unders and overs) to budget for each directorate, which have been well reported during the year. Services overall reported an overspend of £920k, offset by underspends within capital financing and central budgets.

##### Adults Social Care, Public Health and Hub (£4.49m overspend after use of and transfers to reserves)

The pre-audit outturn position, after the net use of reserves is an overspend of £4.49m, the main areas of significant variance being:

- £529k – Management Support general bad debt provision and interim staffing;
- £140k – Mental Health Services additional staffing costs including agency staff within locality teams;
- £288k – Partnerships interim staffing and agency costs;
- £3.74m – Demand Management due to a delay in achieving approved 2021/22 savings. This includes £1.24m associated with reviewing and reducing existing older people care packages and £1.14m associated with reducing the number of clients entering the care system (front door), both of which were delayed due to additional demand on the Adult Social Care service resulting in a lack of capacity to progress the savings, and the ability of service areas outside of Adult Social Care to support the delivery e.g., Customer Access Management and Resilient Communities, due to their competing priorities. A further £1.76m associated with income shortfall from the joint funding income arrangements with CCG was delayed due to ongoing discussions with the CCG and variation of Section 75 agreement. Note, these in year pressures are in part mitigated via one-off Covid-19 funding where deemed appropriate;
- (£307k) – Resources underspend due to vacant posts and non-staffing costs;
- £702k – Access Assessment and Care Management additional staffing costs including agency staff within locality teams;
- (£320k) – Health and Social Care impact of prior year accruals and underspend on non-staffing costs;
- (£307k) – Print and Design, Communications and Procurement underspend due to vacant posts and recovery of costs from Covid-19 specific grants;
- £32k - Other variances on general costs.

### Children's Services (£4k underspend after use of and transfers to reserves)

The pre-audit outturn position, after the net use of reserves is an underspend of £4k, the main areas of significant variance being:

- (£478k) – Access and Achievement within home to school transport and changes in demand and implementation of route optimisation;
- (£345k) – Children's Social Care Core primarily as a result of underspends on agency staff, delay in recruitment and reduced spend on car mileage;
- £875k – Children's Social Care Demand due to the non delivery of some approved savings in year, ongoing demand pressures on changes in legislation, placement sufficiency, increase in complex cases and subsequent increasing placement costs;
- £9k – Other variances on general costs.

### Customer Engagement (£1.57m underspend after use of and transfers to reserves)

The pre-audit outturn position, after the net use of reserves is an underspend of £1.57m, the main areas of significant variance being:

- (£1.50m) – Money Home Job - underspends on housing benefit subsidy/overpayments, staffing and general running costs, partly offset by shortfalls within Crisis Support, general fees and charges and Customer Access Management;
- (£70k) – Housing Standards and Improvement general reduction in staffing and running costs.

### Economy, Environment and Communities (£947k underspend after use of and transfers to reserves)

The pre-audit outturn position, after the net use of reserves is an underspend of £947k, the main areas of significant variance being:

- (£178k) – Planning Services, due to a reduction in agency costs, and additional planning income;
- (£466k) – Clean and Green net underspend, with increased costs for vehicle maintenance and agency staff within the grounds, trees and street cleansing service, offset by underspends in vehicle hire and leases, reduced recycling centre management and haulage fees, reduction in waste disposal costs and additional income from recycling materials, with a general reduction on staffing and running costs;
- £118k – Bereavement Services increased costs of agency staff and coroners costs, partly offset by reductions on general running costs;
- (£410k) – Resilient Communities increased costs in Community Protection and Area Partnerships which are offset by increased licences income and general reduction in running costs, particularly in Libraries due to the delay in holding vacancies in advance of the restructure of the service;
- (£11k) - Other variances on general costs.

### Resources and Transformation (£1.05m underspend after use of and transfers to reserves)

The pre-audit outturn position, after the net use of reserves is an underspend of £1.05m, the main areas of significant variance being:

- (£536k) – Integrated Facilities Management - increased costs on centralised maintenance and under-recovery of catering and caretaking income, offset by increased fee income from capital schemes and licences, and a general reduction in staffing and running costs;
- £207k – Human Resources, mainly due to increased interim staffing and One Source project costs;
- (£463k) – ICT mainly due to an accounting adjustment to prepayments;
- (£174k) – General reduction in staffing and running costs across other support services.

#### Capital Financing (£1.2m underspend after use of and transfers to reserves)

Borrowing to be taken out to cover the 2020/21 capital programme was expected to take place but following a review of cash balances it was considered more prudent to allow for a planned delay in undertaking borrowing, which reduced the cost as well as reducing counterparty risk. This resulted in a saving against budget of £1.20m.

#### Central Budgets (£1.22m underspend after use of and transfers to reserves)

Central budgets are non service specific budgets and include items which are planned to be transferred to earmarked reserves to manage corporate costs and liabilities, such as workforce planning, pensions, insurance fund, and to replenish transformation reserves. Central budgets also includes a net transfer to earmarked reserves of £24.78mm in relation to Covid-19 grants.

The reported position for central budgets is a net underspend of £1.22m.

- 4.6 As a result of the year-end position, opening general fund balances will be £17.69m as at 1 April 2022, which although is £1.1m more than approved in the budget report, is considered a prudent amount for 2022/23 given the ongoing cost pressures and risks to savings delivery.

#### **Financial impact of Covid-19**

- 4.7 At Budget March 2020 the Chancellor announced a Covid-19 Response grant to fund local authority actions to support social care services and vulnerable people; alongside the need for the NHS to treat Coronavirus patients including maintaining staffing levels; and funding to ensure other public services are prepared and protected. A number of ringfenced and unringfenced grants have been announced since that date, and regular updates have been provided to Cabinet throughout the year.
- 4.8 There have continued to be significant additional costs associated with our response to Covid-19, including staffing, support to residents and council tax payers and businesses and support to the elderly and vulnerable particularly in relation to adult social care and children's. In addition, the council has faced significant reductions in sources of income, especially while fee generating services were closed or scaled back following Government advice on restrictions e.g. leisure, car parking and traded services income. Given councils' reliance on this income, the ability to balance the budget beyond the short term (2021/22) is challenging, as whilst Government has made a commitment to funding some of the income losses through the sales, fees and charges grant. It did not cover all of them. Lost income was reimbursed for only the first 3 months of 2021/22, to June 2021. Total lost income for 2021/22 totaled £1.76m

with only £631k being reimbursed, meaning the council had to fund the £1.13m shortfall through remaining general Covid-19 grant.

- 4.9 Since March 2020, Government has allocated £76.73m of funding (plus £5.37m of support to Walsall residents and £150.73m for Walsall businesses) to help support Covid-19 pressures in Walsall. Of this, **£38.85m** relates to 2021/22 as summarised at **Appendix 3**, which sets out the draft outturn position by grant for 2021/22; an underspend of c£7.51m, of which £7.11m will be carried forward into 2022/23, with the reminder of £405k to be repaid, as summarised below:

Grants expected to be carried forward to 2022/23, subject to confirmation of grant conditions (£7.11m) include:

- Covid unringfenced support funding – expected underspend of £2.97m as summarised in 4.10;
- New Burdens Funding (Business Rates Administration) – expected underspend of £452k;
- Wellbeing for Education Funding – expected underspend of £22k;
- Contain Outbreak Management Fund – expected underspend of £2.95m;
- Clinically Extreme Vulnerable - expected underspend of £148k;
- Community Champions – expected underspend of £209k;
- Adult Social Care Omicron Support Fund – expected £358k not to be utilised in 2021/22.

Grant expected to be repaid (£405k) include:

- Winter Support / Local Support Grant – underspend of £37k. Claims from residents has now ceased as this was time limited funding;
- Welcome Back Fund / Reopening High Streets Safely – underspend of £17k. Funding was time limited for the period to March 2022;
- Local Authority practical support grant – underspend of £277k due to defined grant conditions around individuals self-isolating. Self-isolation is now no longer required so this will not be utilised and funding will be returned. This is in line with the separate Government return which is submitted alongside COMF to Department of Health & Social Care;
- Household Support fund – underspend of £39k. Funding was time limited for the period October to March 2022;
- Protect and Vaccinate for Rough Sleepers – grant of £35k confirmed as not required as we have no related spend on rough sleeping to match against this allocation. This funding will be repaid.

The outturn shown in this report matches the return made to the Department of Levelling Up, Housing and Communities (DLUHC) on 13 May 2022. Since the end of the financial year, following a reconciliation by Adult Social Care providers of their use of the Infection Control and Testing fund, there will be a requirement to repay £112k to the Department of Health and Social Care.

- 4.10 Of the **£38.85m** grant identified at **Appendix 3**, £24.02m relates to grants ringfenced for specific activity, £631k relates to sales, fees and charges loss of income grant for the period April to June 2021, with a further £14.20m being unringfenced Covid-19 grant funding (£4.97m relates to grant carried over from 2020/21 and £9.23m for 2021/22). **Table 3** below summarises the financial impact of continued income losses



and additional Covid-19 costs against the £14.20m unringfenced grant, totalling c£11.23m for 2021/22, after expected receipt of the income loss grant.

<b>Table 3 : Covid-19 pressures</b>	<b>Outturn 2021/22 £m</b>
Loss of income due to service closures / changes - services part covered by income grant	1.76
Loss of income - other service closures / changes	0.12
Loss of income - commercial	0.11
Loss of income - dividends and investment returns	1.85
Cabinet, Gold and Silver approvals for additional cost pressures (see <b>Table 4</b> and <b>Appendix 4</b> )	8.02
<b>Total Pressures</b>	<b>11.86</b>
Government grant for loss of income (April to June 2022 only)	(0.63)
<b>Total pressures net of expected grant for loss of income</b>	<b>11.23</b>

This results in an underspend on the unringfenced funding of c£2.97m against the £14.20m allocation, which will be carried forward to support any unfunded costs in 2022/23.

A summary of Cabinet / CMT (and Gold/Silver) approvals for additional cost pressures in 2021/22 is summarised at **Appendix 4**, including the full year impact for 2021/22. **Table 4** summarises the main reasons for the movement in the outturn from the approvals given during 2021/22.

<b>Table 4 : Movement in approvals</b>	<b>£m</b>
<b>Total approved schemes for 2021/22</b>	<b>10.76</b>
Less funding allocated from Contain Outbreak Management Funding (COMF)	(0.96)
Less funding allocated from Workforce and Infection Control grants	(0.47)
Less funded from existing service budgets from underspends	(0.57)
Less waste tonnage costs which did not materialise	(0.73)
Plus additional spend above budget due to increased demand	0.02
Less reductions in spend on other schemes	(0.03)
<b>Outturn 2021/22</b>	<b>8.02</b>

- 4.11 The Covid-19 response fund and other known ringfenced grant allocations, have been sufficient to fund the impact of Covid-19 during 2021/22. An estimate of the continuing known impact for 2022/23 was included within the 2022/23 budget approved by Council in February 2022. Any emerging / unknown costs will need to be accommodated within the remaining £2.97m balance of general grant. Should costs exceed this then the council's own reserves will be impacted, resulting in action being required. Pressures will continue to be reviewed to ensure the full grant will be utilised in year, minimising the call on council reserves should the allocation be exceeded.

#### Support to Walsall residents and businesses

- 4.12 Since March 2020, a further £5.37m of support to Walsall residents and £150.73m for Walsall businesses has been awarded in the form of specific grants.

*Support to Walsall residents* has mainly been in the form of Hardship funding and Test and Trace support payments, as summarised below. Test and Trace payments have now exceeded our allocation but we have assurances from DWP that the additional funding will be given.

<b>Table 5: Support to residents</b>	<b><u>Allocation</u> £m</b>	<b><u>Spend to date</u> £m</b>	<b><u>Variance</u> £m</b>	<b><u>Notes</u></b>
Hardship Fund	3.88	3.55	(0.33)	Scheme closed – balance to be used to fund any deficit on council tax income
Test & Trace main payments	0.85	1.08	0.23	Scheme closed – extra funding to be received
Test & Trace discretionary payments	0.64	0.87	0.23	Scheme closed – extra funding to be received
<b>Total support to Walsall residents</b>	<b>5.37</b>	<b>5.50</b>	<b>0.13</b>	

*Support to Walsall businesses* – the council continues to actively support local businesses directly affected by forced closures, partial closures or have had their trade affected by imposed restrictions, as summarised below.

<b>Table 6: Support to businesses</b>	<b><u>Allocation</u> £m</b>	<b><u>Spend to date</u> £m</b>	<b><u>Variance</u> £m</b>	<b><u>Notes</u></b>
Grant to businesses	53.55	46.45	(7.10)	Repaid 16/02/21
Expanded retail discount – to fund shortfall in loss of Non Domestic Rates (NNDR) income	27.78	29.00	1.22	Per NNDR3 2020/21 - extra grant expected
Nursery discount	0.11	0.11	0.00	Per NNDR3 2020/21
Extension to rate relief 2021/22*	11.94	8.03	(3.91)	Per NNDR1 2021/22 – final position to be reported in NNDR3
Covid additional relief fund (CARF)**	4.86	1.43	(3.43)	
Local restrictions grants (Closed) (5 Nov - 2 Dec)	3.95	1.95	(2.00)	Scheme closed - Difference to be repaid
Local restrictions grants (Open) (2 Dec - 19 Dec)	0.51	0.29	(0.22)	Scheme closed - Difference to be repaid
Christmas grant for 'wet led' pubs	0.12	0.12	0	Scheme closed
Additional restrictions grant	9.66	9.66	0	Scheme closed
Local restrictions support (2 Dec - 4 Jan)	1.36	0.85	(0.51)	Scheme closed - Difference to be repaid
Local restrictions support grant (16 Feb - 31 March)	12.14	6.35	(5.79)	Scheme closed - Difference to be repaid
Further lockdown grants	11.85	6.20	(5.65)	Scheme closed - Difference to be repaid
Restart programme	11.17	8.73	(2.44)	Scheme closed - Difference to be repaid
Additional restrictions grant – phase 4	0.35	0.35	0.00	Scheme closed
Omicron Hospitality & Leisure Grant	1.38	1.04	(0.34)	Scheme closed - Difference to be repaid
<b>Total support to Walsall businesses</b>	<b>150.73</b>	<b>120.56</b>	<b>(30.17)</b>	

\*Current position, although subject to amendment

\*\*Rate relief scheme being developed

- 4.13 The above summarises the increased support to residents and businesses due to the impact of Covid-19. Further to this, the Government have awarded the following grants as a result of cost of living and fuel increases:
- Energy rebate core scheme - £15.89m allocation of which £8.74m has been disbursed to date;
  - Energy rebate discretionary scheme – an £0.73m allocation of which £0.13m has been disbursed to date;
  - Household Support Fund extension for the period 1 April 2022 to 30 September 2022 – an allocation of £2.82m. This was to provide support to vulnerable households in most need of support to help with significantly rising living costs. Although this was an extension to the original Household Support Fund, it was a new grant subject to its own grant conditions as set out in the Grant Determination letter. Any underspends from the previous scheme cannot be carried forward

#### Collection Fund

- 4.14 *Business Rates Retention Scheme* - 2021/22 was the fifth year the council participated in the 100% Business Rates Retention pilot with the six other West Midlands Metropolitan Authorities, with each billing authority now retaining 99% of Non-Domestic Rates (NDR) received with the remaining 1% for the West Midlands Fire Service. A shortfall in income due to changes in rateable value, successful appeals, exemptions and discounts resulted in a deficit on the collection fund. The council bears 99% of the overall deficit, which will reduce the councils local share income for 2022/23.

The outturn position for 2021/22 on the collection fund is an in year deficit of £15.23m. The deficit in the collection fund is exceptionally high mainly as a result of Covid-19 reliefs being given to businesses in year. However the council has received a grant equal to the reliefs. The final outturn includes a brought forward deficit of £5.34m (of which £5.20m was attributable to Walsall Council) from 2020/21, resulting in a net deficit being carried forward into 2022/23 of £5.20m (£4.91m attributable to Walsall).

Following the introduction of new legislation for Covid-19, authorities are able to spread estimated deficits over three financial years to reduce any one-off large pressures on budgets. Any surplus or deficit arising will impact the following year's budget setting process and not the in-year general fund position. The council has a three year plan in place to manage this, subject to any changes in assumptions.

- 4.15 *Council Tax* – The collection fund showed a total surplus in 2021/22 of £1.38m for council tax including preceptor's (Fire and Police) amounts. After taking into account a brought forward surplus totalling £280k and transfers out to the general fund and preceptors during 2021/22 totalling £1.34m, there is a closing surplus for 2021/22 of £330k (of which £290k is attributable to Walsall).

#### Walsall Proud Programme (WPP) Savings

- 4.16 The 2021/22 budget was predicated on delivery of £28.90m of savings / cost reductions, income and efficiencies from the directorates using Proud ways of working and thinking across the council, significantly enhancing our enabling technology capabilities, and improving our service efficiency and performance. A robust risk assessment of the 2021/22 budget was undertaken prior to the budget being set in February 2021. Action was taken corporately in-year to address ongoing demand and

cost pressures within services, mainly within Children's Services and Adult Social Care. The direct impact of Covid-19 has resulted in the delay in a small number of savings totalling £598k as shown in the summary at **Appendix 5**, funded from the use of Covid-19 unringfenced grant as approved by Cabinet. This is in the main due to an inability to generate some fee and charge increases due to facility closures and a delay in the commencement of consultation on a number of organisational redesigns.

As shown in **Table 7**, of the £28.90m benefits budgeted, £21.13m were fully delivered in year and £7.76m were not fully achieved. Of this, £2.93m were mitigated in year through alternate actions or service underspends. Undelivered benefits are now planned to be delivered in 2022/23. Further details are provided in **Appendix 5**, including those savings carried forward. The impact is that the total savings required to be delivered increases by this amount, requiring robust delivery plans in place to ensure full delivery in 2022/23.

<b>Table 7: Delivery of Savings by Proud Workstream 2021/22</b>			
<b>Workstream</b>	<b>Delivered £</b>	<b>Delayed £</b>	<b>Total £</b>
Customer Access & Management	1,145,423	3,682,127	4,827,550
Connected Working (Perform Plus)	259,809	56,416	316,225
Third Party Spend	8,682,030	884,701	9,566,731
Income Generation & Cost Recovery	6,370,869	2,611,057	8,981,926
Corporate Landlord	400,397	0	400,397
Designing Ways of Working - Hubs	243,402	172,874	416,276
Designing Ways of Working - Enabling Support Services (Admin & Business Support)	650,667	223,395	874,062
Designing Ways of Working - Enabling Support Services	3,381,748	133,333	3,515,081
<b>Total</b>	<b>21,134,345</b>	<b>7,763,903</b>	<b>28,898,248</b>

#### ***Pre-Audit Capital Outturn 2021/22***

- 4.17 The revised capital programme for 2021/22, as approved by Cabinet on 9 February 2022 was £230.90m. **Table 8** summaries further amendments to the end of March 2022, resulting in a revised programme of £235.85m, subject to Cabinet approval.

<b>Table 8: Amendments to Capital Programme 2021/22</b>	
<b>Project</b>	<b>£m</b>
<b>Capital programme 2021/22 per Cabinet 9 February 2022</b>	<b>230.90</b>
<b>Council Funded</b>	
Resurfacing of Church Street Car Park (revenue contribution)	0.06
Memorial safety (additional revenue contribution)	0.01
Land at Reedswood project aborted (landowner decided not to pursue) - virement from pipeline investment)	(0.71)
Pipeline Investment	0.71
<b>Externally Funded</b>	
Future High Streets Fund – amended allocation	0.13
Towns Fund – amended allocation	(0.06)
Growth Deal – amended allocation	1.62

<b>Project</b>	<b>£m</b>
Broadway West Playing fields – external funding not received	(0.15)
Darlaston Baths	0.15
Local Authority Delivery Scheme – amended allocation	0.15
Active Travel – amended allocation	(0.06)
Warm Homes – amended allocation	(0.08)
Black Country Local Enterprise Partnership – amended allocation	0.71
Replacement footbridge Coalpool Lane – returned funding	(0.14)
Canal and river trust	0.06
Phoenix 10 Homes England – amended allocation	0.59
Health through warmth – amended allocation	0.02
School capital – amended allocation	1.94
<b>Final revised capital programme 2021/22</b>	<b>235.85</b>

- 4.18 The draft pre-audit position is split between council funded schemes (**Appendix 6**) and external funded schemes (**Appendix 7**), and summarised in **table 9**.

<b>Table 9 : Pre-audit Capital Outturn 2021/22</b>					
<b>Funding</b>	<b>Budget £m</b>	<b>Outturn £m</b>	<b>Variance £m</b>	<b>Re-Profiling / Carry Forward to 2022/23 £m</b>	<b>Underspend £m</b>
Council Funded	98.31	20.50	(77.81)	73.66	(4.15)
Externally Funded	137.54	57.88	(79.66)	79.65	(0.01)
<b>Total</b>	<b>235.85</b>	<b>78.38</b>	<b>(157.47)</b>	<b>153.31</b>	<b>(4.16)</b>

- 4.19 The underspend of £4.16m will be utilised to support the capital programme in 2022/23. The following summarises the main schemes shown as underspends at **Appendix 6**:
- New Rail Stations – allocation of £1.48m in 2021/22 not required. This related to a part contribution to the delivery of two new train stations in Darlaston and Willenhall, which is now fully funded from the Combined Authority, subject to a business case;
  - Council House Rewiring – project now completed resulting in an underspend of £142k;
  - Town Centre Strategic Acquisition for Town Centre Properties – underspend of £2.47m in 2021/22. Scoping of this scheme has been changed and scaled down.
- 4.20 In year re-profiling, leading to carry forwards into the following year, is a routine and normal practice. Capital carry forward is defined as a means to carry capital resources from one year to another to cover identifiable commitments that have moved from one year to another, or for where a project spans more than one year. In any large organisation dealing with construction projects, procurement regulations, etc, a level of carry forward is expected and built into resourcing assumptions. It is recognised that capital projects can cross over years and it is often difficult to be accurate in the estimation of which year the expenditure will be incurred.
- 4.21 As indicated above, 50.6% or £79.66m of the total variance relates to grant/external funded schemes. Of these, £29.44m relates to schools/children's, £3.48m for supporting independent living (disabled facilities, energy), £42.86m to major regeneration schemes, £150k for leisure schemes, and £3.73m to transport / highways

schemes. These schemes tend to require carry forward due to the timing of the receipt of the grant versus the actual spend, which in school's is often during the summer of the next financial year.

### ***Financial Health Indicators 2021/22***

- 4.22 The annual review of financial health indicators is shown at **Appendix 8**. This summarises the following:
- Strong treasury management performance for 2021/22.
  - Strong balance sheet financial performance.
  - Council tax and business rate collection rates as expected.
  - Strong sundry debtor collection rates, showing an overall average number of 24 days.
  - Strong creditor performance, showing an overall average number of 8 days.
  - Revenue and capital position for 2021/22 – as outlined in the sections above.

### ***Treasury Management***

- 4.23 The pre-audit prudential and local indicators as at 31 March 2022 are shown in **Appendix 9**. The S151 Officer confirms that borrowing was only undertaken for cash flow and capital purposes and the statutory borrowing limit (the authorised limit) was not breached.
- 4.24 During 2021/22, the council complied with all legislative and regulatory requirements, as well as local indicators. Notable variances include:
- L3a - Net borrowing costs as % of net council tax requirement (variance of -64.27%). The target figure of 20.00% represents an upper limit of affordable net borrowing costs as a percentage of the net council tax requirement for the authority. The actual level of net borrowing costs is currently less than the upper limit, which in the main is linked to the work undertaken by the service to seek to secure favourable rates on investments and reduced costs on borrowing, thus reducing the overall net borrowing costs;
  - L3b - Net borrowing costs as % of Tax Revenue (variance of -63.23%). The target figure of 12.50% represents an upper limit of affordable net borrowing costs as a percentage of tax revenues for the authority. The actual level of net borrowing costs is currently less than the upper limit, which in the main is linked to the work undertaken by the service to seek to secure favourable rates on investments and reduced costs on borrowing, thus reducing the overall net borrowing costs;
  - L5 & L6 – The targets set at the beginning of the year factored in borrowing at lower rates for capital expenditure. This borrowing was not required to be taken out during this financial year which has impacted upon this variance adversely as the rate for this year would have included the new borrowing at lower rates;
  - L8 – Average rate achieved on Short Term Interest vs At Call Rate – The target is to achieve a 50% better rate on short term investments vs the current At Call rate (i.e. do nothing other than leave all cash in overnight At Call accounts). The average At Call rate was 0.10%, creating a 50% above target of 0.15%. The short term interest rate achieved was actually 0.38%, which results in a 280% adverse variance below the At Call rate. Although seemingly an adverse variance, this is due to the At-Call rate doubling in performance between February and March which is a positive outcome, with the short term rate remaining the same. This

increase is due to the Bank of England Base Rate increases of 0.25% in December 21, February 22, and March 22 which have had an impact on At-Call rates rising, with the expectation that Short Term and Long Term rates will follow this trend;

- L9d - Property Fund investment rates – The interest rate on the dividend provided by the Property Fund has fell below the expected target for 2021/22, but the overall valuation of the property fund has increased by £2.264m as at 31/03/22, so the fund is performing well.

- 4.25 The authorised limit for external debt was approved by Council on the 24 February 2022 and the CIPFA Code of Practice only allows these limits to be changed by Council and therefore the actual limit and the target remain the same. The actual debt position for the Council as at 31 March 2022 is £328.971m.
- 4.26 A comprehensive Annual Treasury Report will be reported to Cabinet in August 2022 and on to Council in September 2022.

### **Council Corporate Plan priorities**

- 4.27 The councils financial strategy and annual budget process is designed to ensure that resources follow council priorities as set out in the Council Plan. Delivery of services within budget is fundamental to ensuring and maintaining financial stability. Covid-19 creates risk, in that resources may need to be redirected to support the council's response, if Government funding is insufficient to fully cover costs.

### **Risk management**

- 4.28 During 2021/22, the council has had to make decisions that had a financial impact without a guarantee that the costs would be fully compensated for by the Government. The most obvious financial risk during the year was that the council would, if not fully reimbursed for all of its direct and indirect costs, overspend its 2021/22 budget, and reduce its general reserves. Through careful management, this has been avoided.
- 4.29 The 2021/22 budget and level of operating reserves were set following a robust financial risk assessment. The level of reserves can only be set based on a set of realistically foreseeable or predicted parameters. Due regard is made to the strategic and operational risks facing the council. Some of these relate to the current economic condition, others to potential regulatory or national issues, which may have a local impact. Best professional judgement and estimates are applied in terms of the continuing impact of the global pandemic and there is therefore a risk that reserves are insufficient if costs continue to increase without the corresponding allocation of funding to meet this from Government.
- 4.30 This has been and continues to be managed through close management and reporting of costs, loss of income, and other indirect impacts to CMT and Cabinet.
- 4.31 As well as financial risk, the council maintains a register that highlights key themes of organisational risk which is reported to Audit Committee as part of their annual work programme. The Strategic Risk Register (SRR) was amended during 2021/22 and kept under review and amended as appropriate to reflect the impact of Covid-19. The SRR has been reported to CMT and oversight in relation to this rests with Audit Committee, which have received a number of reports during 2021/22.

- 4.32 Managers are required to deliver service and improvement targets on time, to standard and within budget. The resource allocation process is governed by the overarching Medium Term Financial Framework. Risk management is an integral part of this activity and is embedded in budget preparation, monitoring and forecasting to enable potential variances and risks to be identified early and addressed.
- 4.33 Delays in the delivery of some 2021/22 savings (**Appendix 5**) has resulted in an increased level of savings to be delivered in 2022/23, leading to additional risk in relation to capacity etc to deliver these. All savings are required to have delivery plans in place and progress in relation to delivery will be tracked on a monthly basis and will be reported to management and Cabinet throughout 2022/23, along with any actions to address any delays.
- 4.34 Pay and price inflation risk has been considered and accommodated within the 2022/23 budget, based on best professional assumptions. The outturn for 2021/22 includes a transfer of the £1.5m underspend to earmarked reserves to assist in managing the potential impact of pay and price inflation on council services in 2022/23.

### **Financial implications**

- 4.35 The outturn position will affect the overall financial standing of the council. The aim is to ensure the councils balances are at a level consistent with the requirements of the MTFF. The council has a statutory responsibility to set a balanced budget and to ensure it has an adequate level of reserves. The council takes a medium term policy led approach to all decisions on resource allocation. This report sets out that the council has delivered on its financial strategy and outturned with reserves intact for 2021/22.
- 4.36 The total final cost of Covid-19 is unknown at this stage. Costs for 2021/22 were covered in full from identified Government grant funding made available, with unspent allocations carried forward, where grant conditions allowed, be utilised in 2022/23. Covid-19 may still impact on the council's reserve levels, with knock-on implications on the council's ability to set future budgets and this remains under review.

### **Legal implications**

- 4.37 The council is required to set and operate within a balanced budget. Section 114 of the Local Government Finance Act 1988 requires the Chief Finance Officer (CFO), in consultation with the council's Monitoring Officer, to make a report under this section if it appears to him or her that the expenditure of the authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure. In practice, this is most likely to be required in a situation in which reserves have become depleted and it is forecast that the council will not have the resources to meet its expenditure in a particular financial year. Walsall is not in this position.
- 4.38 The council has due regard to its statutory responsibilities in proposing any changes to service provision and its statutory responsibilities in relation to setting a balanced budget.



## **Procurement Implications / Social Value**

- 4.39 All procurement activity is being reviewed as part of the Proud 'Commissioning, Procurement & Contract Management' workstream. This workstream focuses on identifying opportunities that will enable us to financially support our current and future services, especially those developed by Walsall Proud. It will do this by reviewing and reducing third party spend and improving the 'Procure to Pay' process and systems.

The Third Party Spend Board has been created to support and challenge services through the gateways of the commissioning and procurement process, with the ultimate aim of achieving best value for money. The workstream has also achieved "Efficient Council" benefits through reduction in demand in areas including printing, postage and fleet.

## **Property implications**

- 4.40 The impact of Covid-19 has meant that many council premises were required to close or remain open with restricted access to essential workers during the early stages of 2021/22. Following the easing of restrictions, the council has reviewed its ways of working approach, emphasised on 'it's the work that we do, not where we do it'.

Cabinet in December 2021 approved the Council's Strategic Asset Plan 2022-27. The Strategic Asset Plan is the key document which sets out the council's vision and approach for the management of its property portfolio under the new Corporate Landlord model.

The Corporate Landlord model approach takes a more strategic approach to property and asset management across the council, bringing together property, facilities management and commissioning responsibilities into a key enabling service under the council's new functional model. This will ultimately enable the development and implementation of an estate that supports Proud and the wider corporate objectives of the council.

## **Health and wellbeing implications**

- 4.41 There are no direct implications arising from this report.

## **Staffing implications**

- 4.42 There are no direct implications arising from this report.

## **Reducing inequalities**

- 4.43 The 2010 Equality Act lays a requirement to have due regard to the equality impact when exercising its function. As a public body, the council is required to comply with the Public Sector Equality Duty (PSED), as set out in the Equality Act, 2010. The PSED requires the council to have due regard to the need to eliminate discrimination, advance equality of opportunity and foster good relations between different people when carrying out their activities. Failure to meet these requirements may result in the council being exposed to costly, time-consuming and reputation-damaging legal challenges.

## **Climate Change**

4.44 There are no direct implication arising from this report.

## **Consultation**

4.45 The report is prepared in consultation with the s151 Officer, relevant managers and CMT.

## **5. Decide**

5.1 Cabinet are asked to note the outturn position and to consider and support the recommendations contained within this report in relation to capital carry forwards.

## **6. Respond**

6.1 Approved capital carry forwards, as outlined in this report, will be allocated as a variation to the 2022/23 capital programme, and managed during 2022/23.

## **7. Review**

7.1 Capital carry forwards, earmarked and general reserves will be managed alongside the approved 2022/23 revenue budget and capital programme.

7.2 Regular monitoring reports will be presented to Cabinet to inform them and enable them to challenge service delivery against budget, and will include the ongoing impact of Covid-19 and an update on risks to the budget for 2022/23 and beyond.

Background papers: Various financial working papers.

## **Appendices:-**

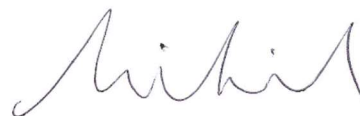
- 1 Pre-audit Revenue Outturn position by service for 2021/22;
- 2 Details of (use of) / transfer to reserves;
- 3 Covid-19 Funding;
- 4 Cabinet / CMT (Former Gold and Silver) Covid-19 approvals;
- 5 Walsall Proud - Benefits 2021/22 with delayed delivery;
- 6 Pre-audit Capital Outturn by scheme for 2021/22 – council funded schemes;
- 7 Pre-audit Capital Outturn by scheme for 2021/22 – externally funded schemes;
- 8 Financial Health Indicators 2021/22;
- 9 Pre-audit Prudential and Treasury Indicators 2021/22.

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**Deborah Hindson**  
**Interim Executive Director / S151 Officer**

**22 June 2022**



**Councillor M Bird**  
**Leader of the Council**

**22 June 2022**

## Appendix 1 – Pre-audit revenue outturn position 2021/22

SERVICE	ANNUAL BUDGET	DRAFT OUTTURN AFTER USE OF AND TRANSFER TO EARMARKED RESERVES	VARIANCE TO BUDGET (UNDER) / OVER
	£	£	£
<b>Adult Social Care and Public Health</b>			
Access, Assessment & Care Management 1	3,480,638	3,648,047	167,409
Access, Assessment & Care Management 2	3,500,651	4,035,381	534,730
ASC Partnerships	966,414	1,254,479	288,065
Complex Needs	378,684	323,837	(54,847)
Demand Management	43,743,294	47,480,024	3,736,730
Health & Social Care	552,019	231,474	(320,545)
Intelligence & Delivery	1,364,918	1,343,055	(21,863)
Management Support & Other	(9,587,062)	(9,058,075)	528,987
Mental Health Services	1,509,698	1,650,298	140,600
Older People	8,738,733	8,712,063	(26,670)
Resources	2,245,297	1,938,254	(307,043)
Safeguarding SCI	586,725	588,333	1,608
Strategy, Commissioning & Delivery Support	1,008,371	1,142,682	134,311
Public Health	368,122	368,118	(4)
Print & Design / Communications / Procurement	44,715	(262,308)	(307,023)
<b>Total Adult Social Care and Public Health</b>	<b>58,901,217</b>	<b>63,395,662</b>	<b>4,494,445</b>
<b>Children, Education and Customer Engagement</b>			
Access & Achievement	25,082,212	24,603,594	(478,618)
Children's Social Care	52,711,428	53,176,755	465,327
Children's Wide	994,595	1,003,501	8,906
Early Help	5,840,317	5,840,317	0
Customer Engagement	6,536,609	4,964,171	(1,572,438)
<b>Total Children, Education and Customer Engagement</b>	<b>91,165,161</b>	<b>89,588,339</b>	<b>(1,576,822)</b>
<b>Economy, Environment &amp; Communities</b>			
Clean and Green Services	22,965,759	22,506,722	(459,037)
Regeneration & Development	1,569,958	1,569,789	(169)
Engineering & Transportation	16,510,061	16,475,222	(34,839)
Leisure & Bereavement Services	564,274	615,286	51,012
Planning & Building Control	1,821,582	1,643,323	(178,259)
EE & C management	597,234	642,335	45,101
Cultural Services	1,709,879	1,549,048	(160,831)
Resilient Communities	7,649,084	7,439,001	(210,083)
<b>Total Economy, Environment &amp; Communities</b>	<b>53,387,831</b>	<b>52,440,726</b>	<b>(947,105)</b>
<b>Resources and Transformation</b>			
Black Country LEP	6,705,472	6,705,472	(0)
Democratic Services	1,764,038	1,716,482	(47,556)

SERVICE	ANNUAL BUDGET	DRAFT OUTTURN AFTER USE OF AND TRANSFER TO EARMARKED RESERVES	VARIANCE TO BUDGET (UNDER) / OVER
	£	£	£
Legal	415,153	202,348	(212,805)
Electoral Services	620,958	647,101	26,143
Finance (including CMT/Internal Audit)	2,998,281	3,083,544	85,263
Corporate Assurance	(61,974)	(83,351)	(21,377)
Human Resources	4,392,886	4,600,070	207,184
Integrated Facilities Management (Hard)	4,918,688	4,011,757	(906,931)
Integrated Facilities Management (Soft)	1,283,941	1,655,097	371,156
Asset management	4,569,280	4,321,899	(247,381)
Programme Management	1,077,377	1,079,050	1,673
Payroll & Pensions	(83,264)	(9,451)	73,813
ICT	2,221,549	1,758,952	(462,597)
Programme Delivery	13,321	(9,015)	(22,336)
Proud	914,102	1,023,931	109,829
<b>Total Resources and Transformation</b>	<b>31,749,808</b>	<b>30,703,885</b>	<b>(1,045,923)</b>
<b>Sub Total Services</b>	<b>235,204,017</b>	<b>236,128,612</b>	<b>924,595</b>
Capital Financing	(5,250,831)	(6,450,832)	(1,200,001)
Central Budgets / Central Covid-19 grants	(97,407,405)	(98,626,583)	(1,219,178)
<b>TOTAL</b>	<b>132,545,781</b>	<b>131,051,197</b>	<b>(1,494,584)</b>

## **Appendix 2 – Details of (use of) / transfer to reserves**

<b>Reserve</b>	<b>Use of Reserve £</b>	<b>Transfer to Reserve £</b>	<b>Details of use of reserve</b>
<b>Adult Social Care, Public Health and Hub</b>			
improved Better Care Fund 2 (iBCF2)	(987,519)	240,964	Costs associated with social care activity/intermediate Care.
Better Care Fund	(368,968)	897,987	Funding of the Quality in Care Team and Integrated Community Equipment Service system upgrade.
Housing 21	(43,197)	0	Funding of the affordability model
Public Health	(686,961)	2,552,395	Funding of various one-off projects i.e., Homelessness, Housing First and Mental Health. Transfer to reserve is mainly due to under spend on staffing and contracts.
Social Care Grant - Doctors assessments	(61,729)	0	To support back log of Best Interest Assessors / Deprivation of Liberty safeguard assessments.
Covid-19 – unringfenced funding	(3,457,565)	0	Additional placement costs relating to a significant increase in domiciliary care numbers during the pandemic and a shortfall of client contributions.
Covid-19 – Contain Outbreak Management Fund	(2,731,640)	0	Costs to support local test, trace and contain activities as well as wider measures to protect public health and local economies.
Covid 19 - Omicron	0	357,956	Grant received late in 2021/22 and carried forward to 2022/23 and will be used to support adult social care including on-going cost pressures arising from the impact of COVID.
IFRS*	(37,000)	571,610	Support for homelessness within the borough. Transfer to reserve relates to funding held in relation to custom card and grant funding for mental health, drugs and crime and weight management
Mediation	0	1,709,303	To cover costs of ongoing partner negotiations
Redundancy and Pension	(431,990)	0	Funding of redundancy and pension costs linked to approved budget reductions
Proud	(202,647)	0	To cover investment linked to Proud
Custom card credit balances	0	61,690	To fund repayment of clients overpayments
<b>Total Adult Social Care, Public Health and Hub</b>	<b>(9,009,216)</b>	<b>6,391,905</b>	
<b>Children's Services</b>			
Covid-19 – unringfenced funding	(3,784,359)	0	Primarily used to offset pressures relating to children and young people in care resulting from Covid-19.
Proud – invest to save	(91,934)	0	Funding development posts linked to transformation plan benefits.
IFRS*	(1,696,805)	1,372,194	Relates to grant funding for School Improvements, Safeguarding Families, Protecting Children, Regional Recovery, Rough sleepers, Personal Advisors.

Reserve	Use of Reserve £	Transfer to Reserve £	Details of use of reserve
Looked after children complex cases	(302,890)	0	To fund pressures, including social workers and placement costs, of complex cases relating to young people in care.
Looked after children demand	(1,179,881)	0	To fund risks relating to volatility of costs relating to children and young people in care.
External partner contributions	0	179,694	Transfer of contributions on Safeguarding Partnership and Youth Justice Board to reserves, as both services are significantly funded by external partner contributions
Children's NASS Grant	(34,380)	0	One off grant received in March 2019 towards the funding of training and relevant related costs to assist social workers to obtain the new National Accreditation award
Children's USAC migration fund	(3,057)	0	UASC migration fund awarded in December 2018 to plan for the future increase in demand with the providers
Covid-19 - Wellbeing for education	(40,416)	22,107	Grant funding that seeks to better equip education settings to support children and young people's wellbeing, resilience and recovery in the context of Covid-19.
Dedicated Schools Grant (DSG)	(1,594,772)	0	Funding of pressures within the schools high needs block
St Thomas More PFI	0	39,138	Rescheduling of PFI contract
Truancy fine income	0	32,127	Ringfenced income generated from attendance fines
Redundancy and Pension	(20,260)	14,837	Funding of redundancy and pension costs linked to approved budget reductions
Localities moves	(12,639)	0	To fund relocation of localities across the borough
<b>Total Children's Services</b>	<b>(8,761,393)</b>	<b>1,660,097</b>	
<b>Children's - Customer Engagement</b>			
Covid-19 – Business rates administration	(240,721)	442,940	To cover the additional admin work undertaken to award payments for the grants / discounts awarded to businesses during the pandemic.
Houses in multiple occupation (HMO) licences	0	25,180	To fund staff support costs relating to HMO licences in future years.
IFRS*	(522,582)	568,236	Grant funding for Housing First scheme, Controlling Migration, Refugee costs and other smaller projects.
Redundancy and Pension	(817,290)	0	Funding of redundancy and pension costs linked to approved budget reductions
Consultation for selective licensing	(2,074)	0	Used to fund consultation costs for selective licensing
<b>Total Children's - Customer Engagement</b>	<b>(1,582,667)</b>	<b>1,036,356</b>	
<b>Economy, Environment &amp; Communities</b>			
Covid-19 – unringfenced funding	(1,887,129)	0	Costs associated with the response to Covid-19 including loss of income for active living centres, car parks, libraries, licencing

Reserve	Use of Reserve £	Transfer to Reserve £	Details of use of reserve
Covid-19 – Clinically extremely vulnerable	(304,134)	0	Covid-19 funding used to support clinically extremely vulnerable residents during the pandemic.
Covid-19 – Community champions	(223,962)	0	Used to fund costs of supporting residents who were most at risk of Covid-19.
Brexit funding	(50,000)	0	Support for European union residents applying for settled status.
Building control fees – statutory account	0	86,862	Required to breakeven over a 3 year period which is reviewed annually. Any under/over recovery transferred to/from reserves.
Bus lane enforcement ring fenced income	0	652,813	Funding to be used for highways i.e. road markings.
Street Lighting PFI	(1,532)	418,591	Grant funding to be utilised over the life of the project.
External donations	(1,400)	0	Public donations - planned expenditure by the leather museum.
On Street Car Parking income (ringfenced)	0	324,998	To be used to offset pressures in parking income shortfalls or maintenance of car parking areas in accordance with the legislation.
Economic growth programme (EGP)	(468,498)	490,205	To support costs within service to continue functions as per Cabinet report October 2020. Extended to 2023.
IFRS*	(553,900)	889,996	Primarily relates to grants / contributions carried forward where spend was delayed due to Covid-19 or spend spans more than 1 financial year.
Growth Deal - pipeline works	(22,989)	0	Support for research & development of future projects including Willenhall masterplan.
Street cleansing initiatives	(133,854)		Enhancements to the street cleansing service.
Town Centre Master Plan	(201,314)		Costs associated with the Town Centre Master Plan redevelopment
Redundancy and Pension	(188,532)		Funding of redundancy and pension costs linked to approved budget reductions
Enforcement	0	100,000	Carry forward of one off investment not used due to delay in recruitment.
Levelling Up Fund	0	125,000	Government funding to level up north/south divide to be used in 2022/23
Queens Jubilee	0	80,000	Community activities and involvement for Jubilee celebrations across Walsall
Resilient Communities Projects	0	120,000	To be used to tackle crime in hotspot areas of the borough.
<b>Total Economy, Environment &amp; Communities</b>	<b>(4,037,244)</b>	<b>3,288,465</b>	
<b>Resources and Transformation</b>			
Covid-19 – unringfenced funding	(872,095)	0	Costs associated with the response to Covid-19 including legal support and loss of income in Catering, Bistro and box office.



Reserve	Use of Reserve £	Transfer to Reserve £	Details of use of reserve
Redundancy and Pension	(187,924)	0	Funding of redundancy and pension costs linked to approved budget reductions
Proud investment plan / PWC costs	(1,527,608)	0	PWC support costs and investment to drive Proud
IFRS*	(135,720)	54,912	Primarily relates to grants carried forward in relation to the Black Country LEP that span more than 1 financial year
Corporate landlord	(89,668)	0	Funding of an asset condition survey post.
Economic growth programme	(616,144)	0	To support costs within service to continue functions as per Cabinet report October 2020. Extended to 2023.
Elections	(256,000)	0	Elections delayed due to Covid-19 – c/f to fund costs in 2021/22.
External partner contributions	(81,741)	0	Contributions to support Technical Assistance Programme.
Enterprise Zones	0	1,579,982	Generated from surplus business rates to fund the costs of future capital schemes.
Growing Places Fund	(70,137)	0	Funding received to support the Growing Places LEP programme management costs.
Growth Deal Programme	(30,354)	0	To fund any necessary staff costs linked to closure of programme
Improvement projects	(289,518)	0	Funding for projects including asset management software, ICT Cloud costs and One Source.
Pleck boxing club	(12,137)	0	Contribution towards club rent.
Walsall works	(11,422)	0	To support apprenticeships and care leavers into work.
Youth Employment Initiative (YEI) Overheads	0	94,616	15% overhead costs claimed on YEI, this is used to support any ineligible costs going forward.
HR - Adult social care training	(30,005)	0	To fund additional training in relation to legislation changes
Appointeeships	0	46,837	Carry forward of one off investment not used due to delays.
<b>Total Resources and Transformation</b>	<b>(4,210,473)</b>	<b>1,776,347</b>	
<b>Capital Financing</b>			
Borrowing re-scheduling	0	4,719,729	To fund borrowing re-scheduling costs.
Minimum revenue provision	(259,912)	0	To smooth MRP costs as per approved MRP policy.
Pensions – upfront payment borrowing costs	(632,532)	0	To fund borrowing costs of funding pension payments upfront for 3 years to release savings.
Covid-19 – unringfenced funding	(1,853,000)	0	To cover loss of dividend income.
<b>Total Capital Financing</b>	<b>(2,745,444)</b>	<b>4,719,729</b>	

Reserve	Use of Reserve £	Transfer to Reserve £	Details of use of reserve
<b>Centrally Held</b>			
Transformation one off investment	(157,668)	0	Funding of one-off investment in relation to transformation.
Irrecoverable losses income (collection fund)	(2,560,517)	0	Government grant used to fund collection fund losses arising from Covid-19.
PFI Street lighting	(450,000)	0	One off funding to cover savings delayed till 2022/23.
Contractual obligations	(62,711)	0	To cover shortfall of commercial income arising from Covid-19.
Mediation	(27,270)	0	To cover legal costs.
Redundancy	0	3,000,000	To fund future redundancy and pension costs.
Transformation	0	6,404,708	Investment costs relating to the Proud programme.
Enterprise Zones (EZ) - proportion of section 31 grant	0	18,338	Transfer of business rates income relating to EZ.
Pensions	0	1,414,896	Transferred to smooth pension increases in future years.
Crisis Support scheme	0	1,000,000	To fund the scheme in 2022/23 and 2023/24.
Covid-19 – unringfenced funding	0	9,713,440	Transfer of unringfenced Covid-19 funding received in 2021-22 to the reserve.
Covid-19 - Expanded retail discount	(26,933,649)	9,763,199	Reliefs to be used in 2021/22 and 2022/23 to fund reductions in NNDR income
Social Care Grant / Demand	0	4,460,990	To fund emerging pressures within demand led services
Improvement Projects	0	746,200	To cover future years costs in relation to Cloud project
Council Tax support grant	0	3,520,651	To fund council tax pressures / hardship
Carbon management reduction project	0	187,611	To fund carbon management projects / Carbon Action Plan
Insurance Fund	(336,368)	756,651	To cover claims paid above budget and to provide future claims.
Audit and inspection	0	56,704	To fund external and internal inspections and any changes required following the reviews.
Business rates retention scheme	(809,597)	2,695,317	To fund volatility of business rates income due to the pandemic and any appeals. Also to smooth future changes to the scheme.
Buy not lease	0	286,417	To be used to purchase vehicles / equipment when the costs are calculated to be cheaper than leasing.
Risk	0	1,089,000	To fund financial risks that materialise during the year
Delivery of connected gateway	0	4,750,000	Contribution to the funding of the connected gateway scheme
<b>Total Centrally Held</b>	<b>(31,337,780)</b>	<b>49,864,122</b>	
<b>TOTAL RESERVES</b>	<b>(61,684,217)</b>	<b>68,737,021</b>	

*\*IFRS – this relates in the main to grants and contributions received in prior years where spend spans more than one financial year and any balance is carried forward as a reserve in line with accounting standards.*

## Appendix 3 – Covid-19 funding 2021/22

Source of Funding	Lead Officer	Costed plan in place	Walsall allocation			Forecast 2021/22	
			Carried forward from 2020/21 £	2021/22 allocation £	Total funding £	Forecast Outturn 2021/22 £	Variance £
Unringfenced grant							
COVID-19 Support Package (1) **	Vicky Buckley*		4,971,738	9,225,164	14,196,902	11,222,709	(2,974,193)
Loss of income grant							
Forecast recoverable income for Qtr 1 2021/22 - submitted (2)	Vicky Buckley		0	631,440	631,440	631,440	0
Ringfenced grant							
Test and Trace support payments (3) - grant for admin of scheme	Mark Fearn	Y	0	135,768	135,768	135,768	0
New Burdens Funding - Business rates admin (4) **	Elise Hopkins	Y	240,721	494,080	734,801	282,601	(452,200)
Wellbeing for Education funding (5) **	Trudy Wyatt	Y	40,416	35,107	75,523	53,416	(22,107)
Contain Outbreak Management Fund (6) **	Stephen Gunther	Y	5,677,654	2,380,687	8,058,341	5,112,287	(2,946,054)
Winter support package / Local Support Grant (7)	Elise Hopkins	Y	62,061	1,334,995	1,397,056	1,360,089	(36,967)
Clinically Extreme Vulnerable support grant (8) **	Paul Gordon	Y	572,014	0	572,014	423,607	(148,407)
Community Testing (9)	Stephen Gunther	Y	0	1,178,276	1,178,276	1,178,276	0
Community Champions (10) **	Paul Gordon	Y	432,500	0	432,500	223,962	(208,538)
Elections (11)	Susan Wright	Y	0	70,306	70,306	70,306	0
Welcome Back Fund (12) / Reopening High Streets Safely Fund	Dave Brown	Y	239,226	253,601	492,827	475,882	(16,945)
LA Practical Support or those self isolating / Self isolation Support Framework (13)	Paul Gordon	Y	0	681,646	681,646	405,057	(276,589)
Infection Control & Testing Fund (14) – Infection & Prevention Control	Tracy Simcox	Y	0	2,474,373	2,474,373	2,474,373	0
ASC rapid testing			0	1,626,557	1,626,557	1,626,557	0
Vaccine testing			0	115,924	115,924	115,924	0
Household Support Fund (6 Oct 2021 - 31 March 2022) (15)	Elise Hopkins	Y	0	2,819,810	2,819,810	2,780,323	(39,487)
Workforce Recruitment and Retention Fund for Adult Social Care (16)	Tracy Simcox	Y	0	2,759,246	2,759,246	2,759,246	0
Protect & Vaccinate for rough sleepers (17)	Elise Hopkins	N	0	34,717	34,717	0	(34,717)
Adult Social Care Omicron Support Fund (18) **	Tracy Simcox	Y	0	357,956	357,956	0	(357,956)
Total unringfenced and ringfenced grants for Walsall (excluding support to businesses)			12,236,330	26,609,653	38,845,983	31,331,823	(7,514,160)

\*Via approval by Cabinet / CMT

\*\* Expected carry forward of unspent allocations into 2022/23

- 1 **Covid-19 Response Fund / Support Package** – unringfenced funding to support additional costs / pressures arising from the pandemic.
- 2 **Grant for reimbursement of lost income** - to reimburse lost income during the pandemic and boost cash flow. Where losses are more than 5% of a council's planned income from sales, fees and charges, the Government will cover 75p in every pound lost for the period April – June 2021.
- 3 **Test and Trace Support payments** – to cover payments of £500 to support people on low incomes who have been told to self-isolate who are unable to work from home and will lose income as a result. This includes parents and guardians who are not required to self-isolate, but who have to take time off work to care for a child who is self-isolating because they are unable to work from home and will lose income as a result.
- 4 **New Burdens funding / business rates admin** – MHCLG (now DLUHC) recognised that implementing new business rates measures will place some additional burden on billing authorities and confirms that it will provide New Burdens funding to cover matters such as IT costs, additional staff costs and rebilling.
- 5 **Wellbeing for Education funding** - to support the Wellbeing for Education Return project which seeks to better equip education settings to support pupils and students' wellbeing and psychosocial recovery as they return to full-time education.
- 6 **Contain Outbreak Management Fund (COMF)** – based on population numbers, to support local test, trace and contain activities as well as wider measures to protect public health and local economies.
- 7 **Winter Grant Scheme / Covid-19 Local Support Grant** – Scheme to support children, families and the most vulnerable with food and utility bills including food vouchers and help with heating costs during winter. Support in each area is designed by local councils to make sure the needs of the community are met.
- 8 **Clinically Extreme Vulnerable support Grant** – to support the clinically extremely vulnerable, specifically to provide support, such as access to food deliveries and signposting to local support of befriending services to those most at risk and to enable them to stay at home as much as possible.
- 9 **Community Testing** – to provide support to the Local Authority towards expenditure incurred in relation to Community Testing in response to the Covid-19 outbreak.
- 10 **Community Champions** - aims to support a range of interventions to build upon, increase or improve existing activities to work with residents who are most at risk of Covid-19 - helping to build trust and empower at-risk groups to protect themselves and their families. The broader aim is to reduce the impact of the virus on all communities, beyond just the target areas that we will work with through this scheme.
- 11 **Elections** - allocated funding to cover the additional costs of implementing the required Covid-19 measures in May elections.
- 12 **Welcome Back Fund** - to help councils boost tourism, improve green spaces and provide more outdoor seating areas, markets and food stall pop-ups – giving people more, safer options to reunite with friends and relatives.
- 13 **LA Practical support for those self isolating / Self Isolation Support Framework** - to provide funding to local authorities to provide practical support for those self-isolating. This funding stream is ring-fenced for public health purposes to tackle Covid-19 working to break the chains of transmission and protecting people.

- 14 Infection Control and Testing Fund** – the purpose of this fund is to support adult social care providers to:
1. reduce the rate of Covid-19 transmission within and between care settings through effective infection prevention and control (IPC) practices and increase uptake of staff vaccination, and;
  2. conduct rapid testing of staff and visitors in care homes, high risk supported living and extra care settings, to enable close contact visiting where possible
- 15 Household Support Fund** – to help vulnerable households and individuals most in need over the winter months as we enter the final stages of recovery. This is a new grant to replace Covid-19 Local Support and Winter grant. At least 50% of the total funding must be spent on families with children. It should primarily be used to support households in the most need with food, energy and water bills. It can also be used to support households with essential costs related to those items and with wider essential costs. In exceptional cases of genuine emergency, it can additionally be used to support housing costs where existing housing support schemes do not meet this exceptional need.
- 16 Workforce Recruitment and Retention Fund for Adult Social Care** – part of the adult social care winter plan to meet the challenges it faces this winter. The plan includes a commitment to providing workforce recruitment and retention funding to support local authorities and providers to recruit and retain sufficient staff over winter, and support growth and sustain existing workforce capacity.
- 17 Protect and Vaccinate for Rough Sleepers** – to help to increase vaccine uptake among people who are homeless and sleeping rough, supporting those who are hesitant about getting their vital booster jabs and funding emergency accommodation to get people off the streets.
- 18 Adult Social Care Omicron Support Fund** - the purpose of this fund is to support the adult social care sector with measures already covered by the IPC allocation of the Infection Control and Testing Fund (round 3) to reduce the rate of Covid-19 transmission within and between care settings. Additionally, this funding may also be used to increase ventilation in care homes, and to enhance local authorities' current direct payment offer particularly when the only way a person's care needs can be met is by a friend or family member, or to enhance support for carers. It may also be used to pay for temporary staffing to cover increased staff absence caused by Covid-19 and maintain staffing levels and workforce capacity.

## Appendix 4 – Cabinet / CMT (Former Gold / Silver) Covid-19 Approvals

Date	Approval	Approved allocation 2021/22			2021/22 Outturn
		Carried forward from 2020/21	2021/22 allocation	Total approval	
		£	£	£	£
<b>Cabinet approvals</b>					
19/05/2020 & 09/12/2020	Adult Social Care provider payments, and additional supplier relief for contracted and non-contracted providers. Continuation of 'payment by plan' (except where there is no evidence of care having taken place) for domiciliary care services until the 31 March 2021, with delegated authority to the Executive Director of ASC approved 09 December. £319,000 approved by Cabinet on 19 May and £1,359,324 on 9 December <b>(2021/22 expenditure funded from COMF)</b> .	307,829	0	307,829	0
12/08/2020 & 10/02/2021	Adult Social Care provider payments, and additional supplier relief for contracted and non-contracted providers – £500,000 approved by Cabinet on 12 August 2020 and £900,000 approved by Cabinet on 10 February 2021. Further to the £200,000 approved by Cabinet on 19 May 2020 <b>(2021/22 expenditure funded from COMF)</b> .	651,237	0	651,237	0
19/04/2021	Expected shortfall in 2021/22 savings requirement for Money Home Job, given the increased work for managing Covid business grants – Savings target of £925,268 with £421,818 expected to be delivered plus £197,000 use of Homelessness Prevention grant, leaving shortfall of £306,450. Initial Gold approval on 15/04/21, and subsequent approval by Leader 19/04/21, and Cabinet 21 July 2021. <b>Funded from service underspend.</b>	0	306,450	306,450	0
21/07/2021 & 20/10/2021	Additional placement costs relating to a significant increase in domiciliary care numbers during the pandemic and a shortfall of client contributions - £2.2m approved by Cabinet on 21/07/21 and a further £1.15m for approval by Cabinet on 20/10/21.	0	3,358,953	3,358,953	3,358,563
21/07/2021	Increased workforce costs above the current budget due to increased demand in safeguarding and backlog of assessments. Safeguarding has seen an increase in number of concerns every month over the last six months resulting in additional agency staff being required to cover the additional demand - includes £80,074 Add workload in ASC learning disabilities and £265,014 agency social workers to address demand in safeguarding as approved by Gold on 24/06/21 and 01/07/21 respectively. <b>(2021/22 expenditure funded from Workforce and Infection Control grants)</b> .	0	502,421	502,421	31,500
21/07/2021	Increased costs relating to circa 53 looked after children due to delays in children stepping down and leaving care and reduced availability of appropriate placements. <b>Underspend to part fund other LAC costs approved by CMT below.</b>	0	2,068,756	2,068,756	2,046,451
21/07/2021	Increase in waste disposal costs based on 2020/21 tonnage arising from people being home more and continuation of blended working. <b>Increase did not materialise in year</b>	0	735,000	735,000	0
21/07/2021	Funding of one-off shortfall in 2021/22 savings - total £904,942 less £306,450 MHJ approved by Leader on 19/04/21 as above. <b>Funded from service underspend.</b>	0	598,492	598,492	478,492
20/10/2021	Legal support - Barristers fees - approved by Gold 16/09/21.	0	292,682	292,682	292,682
<b>Total Cabinet approvals to date</b>		<b>959,066</b>	<b>7,862,754</b>	<b>8,821,820</b>	<b>6,207,688</b>
<b>Gold Control approvals &gt;£50k</b>					
02/11/2020	Social distancing measures, signage etc.	52,623	0	52,623	28,881
18/03/2021	EHC assessment – managing the backlog of Education Health Care Plans – April to June 2021.	0	191,950	191,950	191,950
24/06/2021	Vaccination bus costs for 10 weeks - £85,370 was approved but was funded from the Contain Outbreak Management Fund 2021/22 allocation.	0	0	0	0
05/08/2021	Vaccination bus – Option 3 to extend bus programme for a further 4 weeks for 1st vaccination uptake and continue buses for a further 8 weeks beyond this to support 2nd vaccinations (total 19 weeks) £248,831 - this was then funded as follows: £137,572 funded from COMF and £111,259 from CCG.	0	0	0	0

Date	Approval	Carried forward from 2020/21 £	2021/22 allocation £	Total approval £	2021/22 Outturn £
23/09/2021	Additional costs in soft IFM (Cleaning, Caretaking and Catering 2021/22 schools related).	0	136,178	136,178	136,178
<b>Total Gold approvals to date</b>		<b>52,623</b>	<b>328,128</b>	<b>380,751</b>	<b>357,009</b>
<b>Silver Control approvals &lt;£50k</b>					
28/01/2021	Administration of One Source Programme – extension of experienced ICT Project Management contractor (in place since Nov 2019) to cover the implementation phase for the payroll module Feb – May 2021 and the wrapping up of the programme (May – June 2021). <b>Funded from service underspend.</b>	29,250	0	29,250	0
08/02/2021	Additional Vodafone charges being incurred whilst working remotely for the period April 2021 – September 2021. <b>Funded from service underspend.</b>	0	32,400	32,400	0
15/02/2021	ICT resource to enhance customer service – included ICT traded services to schools – April 2021 – March 2022. <b>Funded from service underspend.</b>	0	32,863	32,863	0
15/03/2021	Children's system development – project support resource to implement changes to Capita and Mosaic.	0	50,000	50,000	50,000
30/03/2021	Support to domiciliary care market – additional capacity by bringing extra providers onto the community based services framework – Q1 2021/22.	0	16,002	16,002	16,002
12/04/2021	Shared lives - £1,000 per 27 households who receive long term shared lives carers to receive recognition and recompense for and due to the ongoing Covid restrictions and in light of their continued support to individuals in placement – April 2020 – March 2021.	27,000	0	27,000	27,000
28/04/2021	Bulk email costs - for emailing monthly update newsletter to citizens Apr-2021 - March 2022. <b>Funded from service underspend.</b>	0	4,200	4,200	0
<b>Total Silver approvals to date</b>		<b>56,250</b>	<b>135,465</b>	<b>191,715</b>	<b>93,002</b>
<b>CMT approvals &lt;£250k</b>					
23/12/2021	Elongation of the implementation period for the council's early payment scheme - April to September 2021.	0	18,000	18,000	18,000
23/12/2021	Additional Vodafone charges which are being incurred whilst we are working remotely - October 2021 to March 2022. <b>Funded from service underspend.</b>	0	32,400	32,400	0
23/12/2021	Consultancy costs which have been incurred in order to implement a room/workspace booking system. <b>Funded from service underspend.</b>	0	13,177	13,177	0
23/12/2021	Finance staffing - April 2021 to March 2022.	0	146,360	146,360	146,360
03/03/2022	EHC assessment team - Education, health and care plans backlog - Further approval of 195,191 in addition to £191,950 approved by Gold 18/03/21. CMT approval on 03/03/22, and approval by Leader/Portfolio Holder 09/03/22.	0	195,191	195,191	195,191
03/03/2022	LAC - delays due to sufficiency in placements - Further approval in addition to £2.069m approved by Cabinet 21/07/21. CMT approval on 03/03/22, and approval by Leader 09/03/22. <b>Increased cost part funded from underspend on LAC approved by Cabinet above.</b>	0	821,730	821,730	844,230
03/03/2022	LAC - delays in adoption placements due to court hearings and assessments - Further approval in addition to £2.069m approved by Cabinet 21/07/21. CMT approval on 03/03/22, approval by Leader 09/03/22. <b>Increased cost part funded from underspend on LAC approved by Cabinet above.</b>	0	144,430	144,430	160,545
<b>Total Silver approvals to date</b>		<b>0</b>	<b>1,371,288</b>	<b>1,371,288</b>	<b>1,364,326</b>
<b>Total Cabinet / CMT (Former Gold / Silver) approvals for additional cost pressures 2021/22</b>		<b>1,067,939</b>	<b>9,697,635</b>	<b>10,765,574</b>	<b>8,022,026</b>

## Appendix 5 – Walsall Proud – Benefits 2021/22 with delayed delivery

Benefit	Proud Workstream	Original Full Benefit £	Benefit identified as high risk of non-delivery £	Value to be funded by Covid-19 Grant £	Value mitigated by service in year £	Reason and Mitigating Action taken in year	Value carried forward to 2022/23 £	Action taken
<b>Resources and Transformation</b>								
HR restructure	Enabling Support Services	100,000	100,000	-	100,000	Restructure delayed until Enabling & Support Service review is completed - a number of posts held vacant deliberately whilst the restructure work is being finalised.	100,000	Expected to be delivered alongside development in Enabling & Support Services review.
Consolidation of shadow IT and ITOM efficiencies	Third Party Spend	64,000	64,000	-	64,000	Revision of ITOM blueprint has put delivery of these benefits at risk in year. Benefit is dependent on the implementation of full original ITOM blueprint - the full ITOM blueprint was revised with an affordable model addressing the priority of cyber security, enterprise architecture and business relationship management to be implemented.	64,000	Expected to be delivered alongside development in Enabling & Support Services review.
Infrastructure & Technology Changes - Cloud Navigation / Fibre	Third Party Spend	150,000	120,000	120,000	-	Behind schedule due to increased working from home, power cuts and other impact of Covid-19. Focus was on delivering essential services to keep the core business of the council running - progress delayed by Covid-19 and benefit requested to be funded via Covid-19 unringfenced grant.	120,000	Tamworth data centre now closed, benefit will therefore now be achieved full year in 2022/23.



Benefit	Proud Workstream	Original Full Benefit £	Benefit as high risk of non-delivery £	Value funded by Covid-19 £	Value mitigated by service in year £	Reason and Mitigating Action taken in year	Value carried forward to 2022/23 £	Action taken
Efficiencies savings within legal services	Enabling Support Services	66,666	33,333	-	33,333	Further efficiencies yet to be identified - efficiencies identified from legal non-staffing budgets but under review to confirm if savings need to be realigned.	33,333	Expected to be delivered alongside development in Enabling & Support Services review.
Consider ceasing of physio contract	Third Party Spend	12,000	3,341	-	3,341	Physio contract is still valid on a pay as you go basis, some expenditure in year - no intention to use contract from October 2021.	3,341	Full year effect of benefit expected in 2022/23.
Council wide efficiencies relating to Customer Access Management	Customer Access & Mgt	78,433	78,433	-	34,378	Next phase of work not identified in year, planning commenced - £18k mitigated corporately in year with a further £16k mitigated by service underspends.	78,433	Expected to be delivered alongside development in Enabling & Support Services review.
Admin & business support cross council efficiencies	Enabling Support Services	47,060	34,496	-	8,064	Next phase of work not identified in year, planning commenced - mitigated corporately in year.	34,496	Expected to be delivered alongside development in Enabling & Support Services review.
<b>Total Resources and Transformation</b>		<b>518,159</b>	<b>433,603</b>	<b>120,000</b>	<b>243,116</b>		<b>433,603</b>	
<b>Children's Services</b>								
Mother & Baby - Daisy Project	Third Party Spend	739,980	348,546	295,992	32,306	Implementation of project delayed due to issues with recruitment relating to Covid-19 - Gold/Cabinet proforma was presented for approval from Covid-19 unringfenced grant for 2021/22.	348,546	Directorate to review delivery as part of wider service plans to achieve ongoing mitigation.

Benefit	Proud Workstream	Original Full Benefit £	Benefit as high risk of non-delivery £	Value funded by Covid-19 £	Value mitigated by service in year £	Reason and Mitigating Action taken in year	Value carried forward to 2022/23 £	Action taken
Change, Grow, Live Contract - bring service back in house	Third Party Spend	122,714	42,833	-	42,833	Walsall Council pay scales are higher than CGL, this created a cost pressure not originally anticipated - funded from uncommitted Troubled Families Grant.	42,833	Directorate to review delivery as part of wider service plans to achieve ongoing mitigation.
Strengthening Families, Protecting Children. This is cost avoidance scheme for future placement projections which will reduce future growth need.	Third Party Spend	189,783	118,603	-	-	Launch delayed due to Covid-19 - Children in Care overspend (£119k) in period 12, so no mitigating action.	118,603	Directorate to review delivery as part of wider service plans to achieve ongoing mitigation.
Family Drugs and alcohol court	Third Party Spend	88,183	72,012	-	72,012	Delays to the courts due to Covid-19 - Offset with specific service Covid-19 funding.	72,012	Directorate to review delivery as part of wider service plans to achieve ongoing mitigation.
Placement sufficiency - recruitment & retention	Third Party Spend	150,797	42,313	-	-	Await allocation for new foster carers. LAC overspend (£42k) in period 12 - 12, so no mitigating action.	42,313	Full year effect of benefit expected in 2022/23.
Grandparents plus - build in for future years	Third Party Spend	67,235	8,713	-	8,713	CAFCASS prioritisation changes delaying the conversion of SGO placements - Offset with specific service Covid-19 funding.	8,713	Directorate to review delivery as part of wider service plans to achieve ongoing mitigation.
Independent living	Third Party Spend	250,000	123,703	-	123,703	Vacant management post plus an increase in complex cases - additional UASC income received to offset this.	123,703	Directorate to review delivery as part of wider service plans to achieve ongoing mitigation.

Benefit	Proud Workstream	Original Full Benefit £	Benefit as high risk of non-delivery £	Value funded by Covid-19 £	Value mitigated by service in year £	Reason and Mitigating Action taken in year	Value carried forward to 2022/23 £	Action taken
Council wide efficiencies relating to Customer Access Management	Customer Access & Mgt	169,706	169,706	-	169,706	Next phase of work not identified in year, planning commenced - £40k mitigated corporately in year.	169,706	Directorate to review delivery as part of wider service plans to achieve ongoing mitigation.
Admin & business support cross council efficiencies	Enabling Support Services	101,823	101,823	-	101,823	Next phase of work not identified in year, planning commenced - £24k mitigated corporately in year.	101,823	Directorate to review delivery as part of wider service plans to achieve ongoing mitigation.
<b>Total Children's Services</b>		<b>1,880,221</b>	<b>1,028,252</b>	<b>295,992</b>	<b>551,096</b>		<b>1,028,252</b>	
<b>Customer Engagement</b>								
Restructure within Money Home Job	Customer Access & Mgt	690,266	206,408	-	206,408	Up to six month delay in completion of restructure within MHJ due to Covid-19 as officers are required to deal with the unusual circumstances at present - funded by grant contributions and vacant posts.	206,408	Full implementation now expected in 2022/23.
Introduce council tax penalty charges for failing to notify a change of circumstance	Income Generation & Cost Recovery	150,000	150,000	-	-	Policy has been approved but no charges have been raised as yet.	150,000	Charging policy to be implemented when cases identified.

Benefit	Proud Workstream	Original Full Benefit £	Benefit as high risk of non-delivery £	Value funded by Covid-19 £	Value mitigated by service in year £	Reason and Mitigating Action taken in year	Value carried forward to 2022/23 £	Action taken
Court income	Income Generation & Cost Recovery	100,000	100,000	-	-	Following closure due to Covid-19 the courts re-opened in June. However, income is not sufficient to cover saving required.	100,000	Service will monitor court income levels as system returns to full capacity.
Council wide efficiencies relating to Customer Access Management	Customer Access & Mgt	43,462	10,161	-	10,161	Next phase of work not identified in year, planning commenced - mitigated corporately in year.	10,161	Service to review opportunities to deliver from within existing budgets.
Admin & business support cross council efficiencies	Enabling Support Services	26,076	6,095	-	6,095	Next phase of work not identified in year, planning commenced - mitigated corporately in year.	6,095	Service to review opportunities to deliver from within existing budgets.
<b>Total Customer Engagement</b>		<b>1,009,804</b>	<b>472,664</b>	<b>-</b>	<b>222,664</b>		<b>472,664</b>	
<b>Adult Social Care</b>								
Older People & Front Door	Customer Access & Mgt	3,989,701	2,273,435	-	-	Work being undertaken to identify and understand the enablers required to reduce inflow into social care. Further work is being undertaken by the directorate to refresh their STP and identify a mitigating action plan.	2,273,435	ASC Continuous Improvement Programme Board created to support delivery of benefits, CAM process review also acting as enabler.
Staff reconfiguration in relation to Access Team	Connected Working (Perform Plus)	112,988	56,416	-	-	Further work is being undertaken by the directorate to refresh their STP and identify a mitigating action plan.	56,416	ASC Continuous Improvement Programme Board created to support delivery of benefits.

Benefit	Proud Workstream	Original Full Benefit £	Benefit as high risk of non-delivery £	Value funded by Covid-19 £	Value mitigated by service in year £	Reason and Mitigating Action taken in year	Value carried forward to 2022/23 £	Action taken
Joint Funding Arrangements	Income Generation & Cost Recovery	3,218,831	1,746,783	-	-	Awaiting variation of Section 75 agreement with CCG. Ongoing discussion and dialog with CCG linked to joint funding tool.	1,746,783	Ongoing discussion and dialog with CCG linked to joint funding tool.
Benefit maximisation project	Income Generation & Cost Recovery	783,000	184,719	-	-	Shortfall of income following completion of project.	184,719	Ongoing mitigation by various full year effects of other savings from 2021/22.
Council wide efficiencies relating to Customer Access Management	Customer Access & Mgt	113,401	113,401	-	42,212	Next phase of work not identified in year, planning commenced - mitigated corporately in year.	113,401	ASC Continuous Improvement Programme Board created to support delivery of benefits.
Admin & business support cross council efficiencies	Enabling Support Services	68,042	36,517	-	36,517	Next phase of work not identified in year, planning has commenced - £36k is mitigated corporately in year.	36,517	ASC Continuous Improvement Programme Board created to support delivery of benefits.
<b>Total Adult Social Care</b>		<b>8,285,963</b>	<b>4,411,271</b>	<b>-</b>	<b>78,729</b>		<b>4,411,271</b>	
<b>Economy, Environment and Communities</b>								
Fee increases within resilient communities	Income Generation & Cost Recovery	96,663	96,663	-	96,663	Review required taking into account the impact of Covid-19 on these sectors - Mitigated by a combination of holding vacant posts open in the Directorate and other service underspends. £20k mitigated on an ongoing basis through deep dive review of budgets, replacing previous benefit proposal.	96,663	Mitigated on an ongoing basis through deep dive review of budgets, replacing previous benefit proposal. Delivered.

Benefit	Proud Workstream	Original Full Benefit £	Benefit as high risk of non-delivery £	Value funded by Covid-19 £	Value mitigated by service in year £	Reason and Mitigating Action taken in year	Value carried forward to 2022/23 £	Action taken
Charging for pre licensing – business licenses	Income Generation & Cost Recovery	7,350	7,350	-	7,350	Review of fee increases required taking into account the impact of Covid-19 on these sectors - mitigated through deep dive review of budgets.	7,350	Mitigated on an ongoing basis through deep dive review of budgets, replacing previous benefit proposal. Delivered.
Review of CCTV contract	Third Party Spend	42,772	42,772	-	42,772	Pressure for more activity from service has led to increased costs – mitigated by general service underspends.	42,772	Service to review demand and alternatives to achieve benefit within budgets.
Restructure within resilient communities	Customer Access & Mgt	679,767	523,471	-	523,471	12 month delay of implementation across various elements of restructure within resilient communities - mitigated by a combination of holding vacant posts open in the Directorate and other service underspends.	523,471	Implementation to be completed in 2022/23.
Consider ceasing of pest and animal control service	Income Generation & Cost Recovery	87,606	61,958	-	61,958	Delay in implementation of new structure - mitigated by a combination of holding vacant posts open in the Directorate and other service underspends.	61,958	Implementation to be completed in 2022/23.
Bereavement services – the sale of keepsake memorials and a range of personal memorabilia	Income Generation & Cost Recovery	1,000	1,000	-	1,000	Delay in implementation and not expected to ever be achieved - Mitigated by service underspends.	1,000	Replaced by a reduction in operational budgets for 2022/23. Delivered.
Efficiency savings within Community protection service	Customer Access & Mgt	52,135	52,135	-	52,135	12 month delay due to the implementation of the restructure - mitigated by a combination of vacant posts open and other service underspends.	52,135	Implementation to be completed in 2022/23.

Benefit	Proud Workstream	Original Full Benefit £	Benefit as high risk of non-delivery £	Value funded by Covid-19 £	Value mitigated by service in year £	Reason and Mitigating Action taken in year	Value carried forward to 2022/23 £	Action taken
Increase in fee paying services for building control and planning development	Income Generation & Cost Recovery	37,000	16,384	-	16,384	Uptake currently below the level expected - mitigated by underspends elsewhere in the Service.	16,384	Service will monitor income levels and mitigate if demand remains lower than expected.
Restructure of planning services	Customer Access & Mgt	85,000	70,833	-	70,833	Implementation was delayed whilst a revised structure was agreed. New structure now in place as 1st March 2022 - mitigated by service underspends for 2021/22.	70,833	New structure approved and is now operational. Delivered.
Alternative funding / maximisation of external funding	Income Generation & Cost Recovery	70,000	41,610	-	41,610	Vacant posts have reduced amount of staff time that can be capitalised - Mitigated by underspends (due to vacant posts).	41,610	Recruitment to posts planned, any delay mitigated by vacancy underspend.
Increased membership retention across active living centres (ALC)	Income Generation & Cost Recovery	45,000	45,000	45,000	-	Delay in implementation due to Covid-19 and ALC's being closed, impact on sector being reviewed - mitigated by Covid-19 loss of income grant.	45,000	Service will monitor membership and income levels and any ongoing impact of fear of Covid-19.
External marketing and promotion partnership across active living centres	Designing Ways of Working - Hub	62,000	62,000	62,000	-	Delay to implementation due to Covid-19 and ALC restrictions. Expected that the service will need time to build usage/membership numbers back up to pre Covid-19 levels - mitigated by Covid-19 loss of income grant.	62,000	Service will monitor membership and income levels and any ongoing impact of fear of Covid-19.
Management restructure across active living centres (ALC's)	Customer Access & Mgt	28,762	28,762	-	28,762	Delay due to recruitment to Head of Service post, who will lead on implementation - mitigated by underspends elsewhere in the Service.	28,762	Implementation to be completed in 2022/23.

Benefit	Proud Workstream	Original Full Benefit £	Benefit as high risk of non-delivery £	Value funded by Covid-19 £	Value mitigated by service in year £	Reason and Mitigating Action taken in year	Value carried forward to 2022/23 £	Action taken
increasing out of hours burial services and associated fees	Income Generation & Cost Recovery	6,346	6,346	-	6,346	Discussions are ongoing re viability of implementation - mitigated through deep dive review of budgets.	6,346	Deep dive review of budgets, replacing previous benefit proposals. Delivered.
Increasing the number of fixed penalty notices issued	Income Generation & Cost Recovery	50,000	23,214	12,500	10,714	The service are currently refocused on Covid-19 priorities - mitigated partly by Covid-19 unrifenced grant and by underspends elsewhere in the Service.	23,214	Full year effect of benefit expected in 2022/23.
Increase MOT charges	Income Generation & Cost Recovery	19,975	8,184	-	8,184	Saving not achieved due to reduced level of demand - mitigated by underspends elsewhere in the Service.	8,184	Service to review demand and income levels.
Events Income Generation	Income Generation & Cost Recovery	10,000	4,495	-	4,495	Cancellation of some events due to Covid-19 - mitigated by underspends elsewhere in the Service.	4,495	End to Covid-19 restrictions should allow benefit to be achieved in 2022/23.
Covid-19 reset of the Street Cleansing service	Designing Ways of Working - Hub service	49,320	1,765	-	1,765	Unable to achieve full saving - mitigated by underspends elsewhere in the Service.	1,765	Service to review and mitigate and shortfall from existing budgets.
Private sector or sponsorship funding of Christmas lights	Income Generation & Cost Recovery	5,000	5,000	-	5,000	Understanding contractor would pay but not formally agreed and no payment received - mitigated by underspends elsewhere in the Service.	5,000	Service to have further dialogue with contractor.
Review of permit scheme with utilities companies	Income Generation & Cost Recovery	40,000	40,000	-	40,000	Formal consultation with utility companies not yet initiated - mitigated by income generated from increased volume of permit applications at current charges.	40,000	After delay, implementation now planned for 2022/23.



Benefit	Proud Workstream	Original Full Benefit £	Benefit as high risk of non-delivery £	Value funded by Covid-19 £	Value mitigated by service in year £	Reason and Mitigating Action taken in year	Value carried forward to 2022/23 £	Action taken
Heritage and culture / Arts and events fees and charges increase	Income Generation & Cost Recovery	9,351	9,351	-	9,351	Reduced number of services customers are willing to attend (due to Covid-19), plus 2021 price frozen rather than increased (again due to Covid-19) - mitigated by underspends elsewhere in the Service.	9,351	End to Covid-19 restrictions should allow benefit to be achieved in 2022/23.
Biodiversity	Designing Ways of Working - Hub	88,249	88,249	-	88,249	Refocus from wild to managed sites will impact level of benefit achievable - mitigated by underspends elsewhere in the Service.	88,249	After delay, implementation now planned for 2022/23.
ALC - Concessionary 'Move it' leisure scheme fee increase	Income Generation & Cost Recovery	63,000	63,000	63,000	-	Fees increased, however sites operating at reduced capacity, with longer delay expected until usage/ membership back up to pre Covid-19 levels - mitigated by Covid-19 unringfenced grant and loss of income grant.	63,000	Service will monitor membership and income levels and any ongoing impact of fear of Covid-19.
Council wide efficiencies relating to Customer Access Management	Customer Access & Mgt	94,998	74,107	-	74,107	Next phase of work not identified in year, planning has commenced - £22k mitigated corporately in yea	74,107	Deep dive review of budgets, replacing previous benefit proposals. Delivered.
Admin & business support cross council efficiencies	Enabling Support Services	56,999	44,464	-	44,464	Next phase of work not identified in year, planning has commenced - £31k mitigated corporately in year.	44,464	Deep dive review of budgets, replacing previous benefit proposals. Delivered.
<b>Total Economy, Environment and Communities</b>		<b>1,788,293</b>	<b>1,418,113</b>	<b>182,500</b>	<b>1,235,613</b>		<b>1,418,113</b>	
<b>Total</b>		<b>13,482,440</b>	<b>7,763,903</b>	<b>598,492</b>	<b>2,331,218</b>		<b>7,763,903</b>	

## Appendix 6 – Pre-audit Capital Outturn by Scheme 2021/22 – council funded schemes

COUNCIL FUNDED SCHEMES	2021/22 Budget £	2021/22 Outturn £	Variance £	Carry forward to 2022/23 £	(Underspend) / Overspend £
<b>ADULT SOCIAL CARE, PUBLIC HEALTH AND HUB</b>					
All age disability hub	34,841	31,798	(3,043)	0	(3,043)
<b>ADULT SOCIAL CARE, PUBLIC HEALTH AND HUB COUNCIL FUNDED TOTAL</b>	<b>34,841</b>	<b>31,798</b>	<b>(3,043)</b>	<b>0</b>	<b>(3,043)</b>
<b>CHILDREN'S, EDUCATION AND CUSTOMER ENGAGEMENT</b>					
Schools capital using schools grant (DSG)	2,171,018	2,171,018	0	0	0
School temporary classrooms	250,000	230,935	(19,065)	0	(19,065)
School estate condition survey	250,000	230,000	(20,000)	0	(20,000)
Redesign of Children's Homes	971,000	215	(970,785)	(970,785)	0
Children's services locality project	65,268	44,062	(21,206)	(21,206)	0
Looked after children out of borough placements	204,350	99,727	(104,623)	(104,623)	0
Aids And Adaptations (Statutory Element)	821,637	436,325	(385,312)	(385,312)	0
Health Through Warmth And Related Retro-fit schemes	88,178	15,000	(73,178)	(73,178)	0
Social Housing Decarbonisation	20,000	0	(20,000)	(20,000)	0
<b>CHILDREN'S, EDUCATION AND CUSTOMER ENGAGEMENT COUNCIL FUNDED TOTAL</b>	<b>4,841,451</b>	<b>3,227,282</b>	<b>(1,614,169)</b>	<b>(1,575,104)</b>	<b>(39,065)</b>
<b>ECONOMY, ENVIRONMENT AND COMMUNITIES</b>					
New Homes Bonus	76,999	0	(76,999)	(76,999)	0
Regenerating Walsall	223,206	0	(223,206)	(223,206)	0
Town And District Centres Public Realm improvements	520,500	0	(520,500)	(520,500)	0
Walsall Market	40,516	0	(40,516)	(40,516)	0
Enterprise Zones	6,822,089	265,227	(6,556,862)	(6,556,862)	0
Future High Street Fund	600,000	0	(600,000)	(600,000)	0
Open Water safety schemes	2,125	0	(2,125)	(2,125)	0
St Peter Church Repairs To Surrounding Walls	32,784	0	(32,784)	(32,784)	0
Walsall Arboretum Car Park	4,896	0	(4,896)	0	(4,896)

<b>COUNCIL FUNDED SCHEMES</b>	<b>2021/22 Budget £</b>	<b>2021/22 Outturn £</b>	<b>Variance £</b>	<b>Carry forward to 2022/23 £</b>	<b>(Underspend) / Overspend £</b>
Walsall Arboretum Restoration Programme	5,242	0	(5,242)	0	(5,242)
Willenhall Memorial Park	3,076	0	(3,076)	(3,076)	0
Regional Materials Recycling Facility	7,007,057	4,604,805	(2,402,252)	(2,402,252)	0
Middlemore Lane Waste Recycling Centre (HWRC)	10,835,022	1,465,882	(9,369,140)	(9,369,140)	0
Bentley Greenway Footpath Improvements	1,902	1,902	(0)	(0)	0
Workshop Breakdown Vehicle	66,991	0	(66,991)	(66,991)	0
Allotment Boundary Improvement Works	260,000	0	(260,000)	(260,000)	0
Walsall Arboretum Extension	190,000	0	(190,000)	(190,000)	0
Barr Beacon Security & Infrastructure Works	72,000	31,605	(40,395)	(40,395)	0
Headstone Safety In Cemeteries (Revenue contribution)	28,243	28,242	(1)	(1)	0
Willenhall Lawn Cemetery Extension	14,908	14,908	(0)	(0)	0
Replacement Cemeteries Administration System	75,000	0	(75,000)	(75,000)	0
Streetly Cemetery Extension	430,293	25,280	(405,013)	(405,013)	0
North Walsall Cemetery Flooding	185,785	80,935	(104,850)	(104,850)	0
Walsall Gala Pool Filters	104,000	103,953	(47)	(47)	0
Bloxwich Landing Development	230,000	228,931	(1,069)	0	(1,069)
Community Dropped Crossings	21,671	21,221	(450)	(450)	0
District Town Centres Public Realm Improvements	358,738	358,738	0	0	0
Highways Maintenance	2,800,000	2,693,306	(106,694)	(106,694)	0
Hatherton Road Car Park	211,456	0	(211,456)	(211,456)	0
Promotion Of Community Health & Safety	278,338	267,413	(10,925)	(10,925)	0
Replacement Of Obsolete Analogue Weather equipment	38,596	38,596	(0)	(0)	0
Replacement Of Obsolete Traffic Signals	200,000	200,000	0	0	0
Hatherton Road Multi-storey car park structural maintenance	200,000	0	(200,000)	(200,000)	0
Darlaston Strategic Development Authority (DSDA)	9,801	0	(9,801)	(9,801)	0
Walsall Town Centre Public Realm Improvements	362,081	495	(361,586)	(361,586)	0

<b>COUNCIL FUNDED SCHEMES</b>	<b>2021/22 Budget £</b>	<b>2021/22 Outturn £</b>	<b>Variance £</b>	<b>Carry forward to 2022/23 £</b>	<b>(Underspend) / Overspend £</b>
New Rail Stations - Local Contributions	1,479,537	0	(1,479,537)	0	(1,479,537)
Resurfacing Of Church Road Car Park (revenue contribution)	61,039	61,039	(0)	(0)	0
Transit Site	630,211	567,492	(62,719)	(62,719)	0
Lighting Invest To Save	220,128	217,802	(2,326)	(2,326)	0
CCTV	288,183	288,183	(0)	(0)	0
Single Library Management System	39,757	0	(39,757)	(39,757)	0
Darlaston Library Integration	78,542	17,956	(60,586)	(60,586)	0
Replacement PC's	34,000	0	(34,000)	(34,000)	0
Radio frequency identification self issue	93,000	0	(93,000)	(93,000)	0
<b>ECONOMY, ENVIRONMENT &amp; COMMUNITIES COUNCIL FUNDED TOTAL</b>	<b>35,237,712</b>	<b>11,583,910</b>	<b>(23,653,802)</b>	<b>(22,163,058)</b>	<b>(1,490,744)</b>
<b>RESOURCES AND TRANSFORMATION</b>					
Procurement System For Human Resources / Finance	1,158,049	940,807	(217,242)	(217,242)	0
Oracle EBS Archive	334,356	195,080	(139,276)	(139,276)	0
Asbestos Removal	13,591	13,591	(0)	(0)	0
Planned Property Maintenance	226	227	1	0	1
Safe Water Supplies	152,287	152,287	0	0	0
Statutory Testing	348,694	348,694	0	0	0
Civic Centre Heating	1,146,646	0	(1,146,646)	(1,146,646)	0
Council House Rewiring	165,741	22,881	(142,860)	0	(142,860)
Council House Smoke & Heat Detection	326,920	0	(326,920)	(326,920)	0
Council House General Heating	2,173,560	0	(2,173,560)	(2,173,560)	0
Operation Repair & Maintenance Of Council Premises	336,077	21,133	(314,944)	(314,944)	0
Fire Risk Assessment	381,230	381,230	(0)	(0)	0
Schools Project	98,967	56,425	(42,542)	(42,542)	0
Walsall Council House Modern Secure Reception	26,228	0	(26,228)	(26,228)	0
Council House Internal Decoration	44,442	14,224	(30,218)	(30,218)	0

<b>COUNCIL FUNDED SCHEMES</b>	<b>2021/22 Budget £</b>	<b>2021/22 Outturn £</b>	<b>Variance £</b>	<b>Carry forward to 2022/23 £</b>	<b>(Underspend) / Overspend £</b>
Willenhall Lane Travellers Site Pumping Station	44,400	19,714	(24,686)	(24,686)	0
Security Arrangements For Corporate Buildings	125,000	5,950	(119,050)	(119,050)	0
Civic Centre Plumbing	66,600	0	(66,600)	(66,600)	0
Council House Windows	1,307,025	0	(1,307,025)	(1,307,025)	0
Council House Roof Repairs	750,000	0	(750,000)	(750,000)	0
Computer Aided Facilities Management System	250,000	0	(250,000)	(250,000)	0
Rushall Olympic Football Club	5,833	0	(5,833)	(5,833)	0
Saddlers Centre Shopping Centre	385,194	0	(385,194)	(385,194)	0
Challenge Block	33,214	0	(33,214)	(33,214)	0
Town Centre Strategic Acquisition For Town Centre Properties	2,682,716	133,377	(2,549,339)	(77,639)	(2,471,700)
Council Chamber Refurbishment	211,892	0	(211,892)	(211,892)	0
MYCMIS Committee Management System	27,000	11,204	(15,796)	(15,796)	0
Webcasting And Hybrid Council Meetings	20,000	0	(20,000)	(20,000)	0
Data Backup System Replacement	50,000	50,000	(0)	(0)	0
Essential Microsoft Upgrades & Foundation	58,421	16,800	(41,621)	(41,621)	0
ICT - Safe And Secure Environment	2,456,145	79,182	(2,376,963)	(2,376,963)	0
Single Mobile Devices for use within the new In-Tune Platform	34,820	34,820	(0)	(0)	0
Resource & Consultancy To Upgrade Win20	7,708	7,178	(530)	(530)	0
Proud - ICT	112,974	9,982	(102,992)	(102,992)	0
Enabling Technology	11,300,076	2,924,592	(8,375,484)	(8,375,484)	0
Maintaining A Safe And Secure Environment	100,000	79,436	(20,564)	(20,564)	0
Telephony Cloud Based System	199,178	7,711	(191,467)	(191,467)	0
Proud Card Payments Digital Website	550,000	57,164	(492,836)	(492,836)	0
Smartphones	200,000	75,658	(124,342)	(124,342)	0
<b>RESOURCES AND TRANSFORMATION COUNCIL FUNDED</b>	<b>27,685,210</b>	<b>5,659,345</b>	<b>(22,025,865)</b>	<b>(19,411,305)</b>	<b>(2,614,560)</b>

<b>COUNCIL FUNDED SCHEMES</b>	<b>2021/22 Budget £</b>	<b>2021/22 Outturn £</b>	<b>Variance £</b>	<b>Carry forward to 2022/23 £</b>	<b>(Underspend) / Overspend £</b>
<b>CENTRALLY HELD</b>					
Pipeline Equity Investment	26,049,579	0	(26,049,579)	(26,049,579)	0
Capital Investment Earmarked Reserve (including Flexible Use of Capital Receipts, Health & Safety schemes)	4,468,160	0	(4,468,160)	(4,468,160)	0
<b>CENTRALLY HELD COUNCIL FUNDED</b>	<b>30,517,739</b>	<b>0</b>	<b>(30,517,739)</b>	<b>(30,517,739)</b>	<b>0</b>
<b>TOTAL COUNCIL FUNDED SCHEMES</b>	<b>98,316,953</b>	<b>20,502,335</b>	<b>(77,814,618)</b>	<b>(73,667,206)</b>	<b>(4,147,412)</b>

## Appendix 7 – Pre-audit Capital Outturn by Scheme 2021/22 – externally funded schemes

EXTERNAL FUNDED SCHEMES	2021/22 Budget £	2021/22 Outturn £	Variance £	Carry forward to 2022/23 £	(Underspend) / Overspend £
<b>ADULT SOCIAL CARE, PUBLIC HEALTH AND HUB</b>					
Integrated Community Equipment	888,000	888,000	0	0	0
<b>ADULT SOCIAL CARE, PUBLIC HEALTH AND HUB EXTERNALLY FUNDED TOTAL</b>	<b>888,000</b>	<b>888,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CHILDREN'S, EDUCATION AND CUSTOMER ENGAGEMENT</b>					
Academies	346,130	0	(346,130)	(346,130)	0
Basic Need	29,510,340	7,320,122	(22,190,218)	(22,190,218)	0
Capital Maintenance	5,904,601	3,385,743	(2,518,858)	(2,518,858)	0
Devolved Formula Capital	2,007,312	679,361	(1,327,951)	(1,327,951)	0
Section 106	287,448	287,448	(0)	(0)	0
Universal Infant Free School Meals	9,610	9,610	(0)	(0)	0
School Nursery Capital Funding	991,550	793,240	(198,310)	(198,310)	0
High Needs Provision Capital Allocation	1,419,382	98,187	(1,321,195)	(1,321,195)	0
Purchase Of Dispersed Temporary Accommodation	1,538,915	0	(1,538,915)	(1,538,915)	0
Warm Homes	219,113	219,113	0	0	0
Disabled Facilities Grant	3,314,771	3,314,771	0	0	0
Off Gas Scheme	272,053	138,028	(134,025)	(134,025)	0
Contributions Health Through Warmth	17,306	17,306	(0)	(0)	0
Home upgrade grant and Local authority delivery grant	2,057,663	126,908	(1,930,755)	(1,930,755)	0
Midland Energy Hub - home upgrade and Local authority delivery	1,486,240	70,716	(1,415,524)	(1,415,524)	0
<b>CHILDREN'S, EDUCATION AND CUSTOMER ENGAGEMENT EXTERNALLY FUNDED TOTAL</b>	<b>49,382,434</b>	<b>16,460,552</b>	<b>(32,921,882)</b>	<b>(32,921,882)</b>	<b>0</b>
<b>ECONOMY, ENVIRONMENT AND COMMUNITIES</b>					
Regenerating Walsall - Private Contribution	8,746	0	(8,746)	(8,746)	0
Future High Street Fund	3,800,992	3,267,663	(533,329)	(533,329)	0
Phoenix 10 Homes England	587,556	587,556	(0)	(0)	0

<b>EXTERNAL FUNDED SCHEMES</b>	<b>2021/22 Budget £</b>	<b>2021/22 Outturn £</b>	<b>Variance £</b>	<b>Carry forward to 2022/23 £</b>	<b>(Underspend) / Overspend £</b>
Waste Infrastructure Capital Grant	185,092	185,091	(1)	(1)	0
Pelsall Memorial Garden	5,600	5,600	0	0	0
Fibbersley Local Nature Reserve	828	0	(828)	(828)	0
Rethinking Parks	57,227	53,169	(4,058)	0	(4,058)
Black Country Blue Network – European Regional Development Fund	53,990	0	(53,990)	(53,990)	0
Black Country Blue Network - S106	27,522	6,802	(20,720)	(20,720)	0
Darlaston Pool Energy Efficiency	150,000	0	(150,000)	(150,000)	0
Additional Highway Maintenance Pothole	1,340,173	1,340,173	0	0	0
Local Transport Plan Including Bridge Strengthening 2010	200,105	46,262	(153,843)	(153,843)	0
Capital Block Dept for Transport (DFT) Fund	1,452,417	1,452,417	0	0	0
Emergency Active Travel - Tranche 1	1,039	0	(1,039)	0	(1,039)
Challenge Fund	0	(467)	(467)	0	(467)
Replacement Footbridge Coalpool Lane	12	0	(12)	(12)	0
M6 Junction 10 Highway Improvements	4,586,923	2,354,400	(2,232,523)	(2,232,523)	0
Zebra Crossing	4,774	0	(4,774)	(4,774)	0
M6 J10 Designated Funds Non Motorised User Route	11,208	10,241	(967)	0	(967)
West Midlands Strategic Transport Plan	2,492,841	1,159,873	(1,332,968)	(1,332,968)	0
A41 Moxley Major Road Network Prep Fund	50,000	49,226	(774)	0	(774)
A41 Moxley Transforming Cities Fund	73,000	73,000	0	0	0
Active Travel (Tranche 2)	977,268	971,743	(5,525)	(5,525)	0
Tower Street Culvert	312,000	312,000	0	0	0
Flood Alleviation Bloxwich Road	90,000	205	(89,795)	(89,795)	0
National cycle network route - Veolia Trust	57,319	54,621	(2,698)	(2,698)	0
Better Streets	250,000	241,115	(8,885)	(8,885)	0
Wolverhampton Street S106	73,875	0	(73,875)	(73,875)	0
Electric Vehicle Charging Point Installation	25,000	0	(25,000)	(25,000)	0



<b>EXTERNAL FUNDED SCHEMES</b>	<b>2021/22 Budget £</b>	<b>2021/22 Outturn £</b>	<b>Variance £</b>	<b>Carry forward to 2022/23 £</b>	<b>(Underspend) / Overspend £</b>
National cycle network route - Canal And River Trust	63,000	56,166	(6,834)	(6,834)	0
Barr Beacon Security & Infrastructure Works	61,000	0	(61,000)	(61,000)	0
<b>ECONOMY, ENVIRONMENT &amp; COMMUNITIES EXTERNALLY FUNDED</b>	<b>16,999,507</b>	<b>12,226,857</b>	<b>(4,772,650)</b>	<b>(4,765,345)</b>	<b>(7,305)</b>
<b>RESOURCES AND TRANSFORMATION</b>					
Towns Fund Accelerated Funding	395,283	395,283	0	0	0
Bloxwich Town Deal	1,065,000	89,212	(975,788)	(975,788)	0
Walsall Town Deal	1,065,000	306,237	(758,763)	(758,763)	0
Growth Deal	7,065,402	7,065,360	(42)	(42)	0
Land and Property Investment Fund	38,065,251	2,165,726	(35,899,525)	(35,899,525)	0
Getting Building Fund	17,451,221	15,824,886	(1,626,335)	(1,626,335)	0
Black Country Local Enterprise Partnership Reinvestment Digital Fund	1,245,318	1,244,373	(945)	(945)	0
Growing Places Fund	3,914,841	1,216,774	(2,698,067)	(2,698,067)	0
<b>RESOURCES AND TRANSFORMATION EXTERNALLY FUNDED TOTAL</b>	<b>70,267,316</b>	<b>28,307,851</b>	<b>(41,959,465)</b>	<b>(41,959,465)</b>	<b>0</b>
<b>TOTAL EXTERNALLY FUNDED SCHEMES</b>	<b>137,537,257</b>	<b>57,883,260</b>	<b>(79,653,997)</b>	<b>(79,646,693)</b>	<b>(7,304)</b>

## Appendix 8 - Financial Health Indicators 2021/22

<b>Treasury Management</b>	<b>2020/21 Actual</b>	<b>2021/22 Target</b>	<b>2021/22 Actual</b>
Average Interest Rate (Borrowing)			
- Excluding OLA	3.46%	3.30%	3.59%
- Including OLA	3.54%	3.46%	3.65%
Gearing Effect on Capital Financing Estimates	3.58%	5.00%	3.69%
Net Borrowing Costs / Council Tax Requirement and NNDR contribution	4.44%	12.50%	4.60%
Capital Financing Requirement (£m)	380.886	417.360	417.360
Authorised limit for external Debt (£m)	472.173	498.300	498.300
Investment Rate Average (excl Property fund)	0.59%	0.27%	0.38%

<b>Balance Sheet Ratios</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22 Draft Pre-audit</b>
Current Assets : Current Liabilities	1.03	1.68	2.39	2.01	1.91
Useable Reserves : General Revenue Expenditure	0.65	0.72	0.73	1.02	1.07
Long Term Borrowing : Tax Revenue (Using both council tax and NNDR for tax revenue)	1.20	1.36	1.43	1.83	1.39
Long Term Assets : Long Term Borrowing	2.34	2.05	1.86	1.83	2.14
Total School Reserves : Dedicated School Grant	0.05	0.06	0.05	0.08	0.08

<b>Revenues Performance</b> % collected for financial year	<b>2019/20 Actual Collected in total @ 31.03.19</b>	<b>2020/21 Actual Collected in total @ 31.03.21</b>	<b>2021/22</b>	
			<b>Profiled 2021/22*</b>	<b>Actual 2021/22</b>
Council tax %	96.8%	95.8%	94.4%	92.4%
Total Council Tax collected (£m)	£134,865,941	£134,941,859	£144,700,000	£141,710,350
National Non Domestic Rate %	98.2%	94.7%	97.5%	95.0%
Total NNDR collected (£m)	£71,623,723	£45,312,649	£64,550,000	£62,914,115

\* Profiled amounts are at Pre Covid19 levels

<b>Debtors and Creditors Performance</b>	<b>2020/21 Actual</b>	<b>2021/22</b>	
		<b>Target</b>	<b>Actual</b>
Sundry Debtors Collection – Average number of days to collect debt	24 days	30 days	24 days
Average number of days to process creditor payments*	7 days	14 days	8 days

<b>Management of Resources</b>	<b>2021/22</b>		
<b>Service Analysis</b>	<b>Target</b>	<b>Actual</b>	<b>Variance</b>
Adult Social Care, Public Health and Hub	58,901,217	63,395,662	4,494,445
Children's Services	0	0	0
- Children's and Education	84,628,552	84,624,168	(4,384)
- Customer Engagement	6,536,609	4,964,171	(1,572,438)
Economy and Environment	53,387,831	52,440,726	(947,105)
Resources and Transformation	31,749,808	30,703,885	(1,045,923)
Capital Financing	(5,250,831)	(6,450,832)	(1,200,001)
Central budgets	(97,407,405)	(98,626,583)	(1,219,178)
<b>Total Net Revenue Expenditure</b>	<b>132,545,781</b>	<b>131,051,197</b>	<b>(1,494,584)</b>
General Reserves	<b>Minimum £6.6m Maximum £16.5m</b>	<b>N/A</b>	<b>N/A</b>
Council Funded Capital Expenditure	98,316,953	20,502,335	(77,814,618)
External Funded Capital Expenditure	137,537,257	57,883,260	(79,653,997)
<b>Total Capital Expenditure</b>	<b>235,854,210</b>	<b>78,385,595</b>	<b>(157,468,615)</b>
Capital Receipts	4,231,584	3,978,763	(252,821)

<b>Management of Resources</b>	<b>2020/21</b>		
<b>Service Analysis</b>	<b>Target</b>	<b>Actual</b>	<b>Variance</b>
Children's Services			
- Children's and Education	78,111,424	78,073,649	(37,775)
- Customer Engagement	6,485,189	5,006,868	(1,478,321)
Economy and Environment	55,284,700	54,859,268	(425,432)
Adult Social Care	68,043,629	67,014,429	(1,029,200)
Resources and Transformation	34,157,780	33,526,225	(631,555)
Council Wide	(22,348,507)	(19,198,830)	3,149,677
NNDR/Top Up	(92,168,077)	(92,168,077)	0
<b>Total Net Revenue Expenditure</b>	<b>127,566,138</b>	<b>127,113,532</b>	<b>(452,606)</b>
General Reserves	<b>Minimum £6.2m Maximum £15.5m</b>	<b>N/A</b>	<b>N/A</b>
Council Funded Capital Expenditure	64,051,292	25,184,486	(38,866,806)
External Funded Capital Expenditure	153,126,757	77,789,577	(75,337,180)
<b>Total Capital Expenditure</b>	<b>217,178,049</b>	<b>102,974,063</b>	<b>(114,203,986)</b>
Capital Receipts	3,262,622	531,038	(2,731,584)

### ***Notes to Management of Resources***

The figures for 2020/21 represent the actual budget and spend for each area within the authority. This will include all internal recharges such as office accommodation, central support services, and accounting adjustments for pension liability in line with FRS17 and capital charges. Capital charges and pension liability year end transactions can change substantially at year end as this is when revaluations of assets and figures from the actuary are received and budgets updated to reflect any changes.

## What this tells us

Treasury Management	
Average Interest Rate (Borrowing)	The average interest rate we are paying on the money we have borrowed compared to our target.
Gearing Effect on Capital Financing Estimates	Shows how a 1% increase in interest rates would affect the total interest cost to the council.
Net Borrowing Costs / Tax Requirement	Borrowing not financed by a grant from government, as a proportion of our Net Revenue Expenditure
Capital Financing Requirement (£m)	How much money we currently borrow to finance our capital programme.
Authorised limit for external Debt (£m)	The maximum amount of debt we should have at any one time
Investment Rate Average	The average interest rate we are receiving on the money we have invested.

Balance Sheet Ratios	
Current Assets : Current Liabilities	Our ability to meet our liabilities
Useable Reserves : General Revenue Expenditure	If our reserves are adequate to meet potential future variations.
Long Term Borrowing : Tax Revenue  Using only council tax for tax revenue Using both council tax and NNDR for tax revenue	The effect of long term borrowing on our budget.
Long Term Borrowing : Long Term Assets	This allows us to understand the relationship between the money we borrow and the assets we have as they both change over time.
Total School Reserves : Dedicated School Grant	If schools reserves are at an appropriate level.

<b>Revenues Performance</b>	
<b>% Collected for Financial Year</b>	As a percentage the amount of council tax we collected during the financial year that runs from 1 April – 31 March. We collect council tax after the year that its related to, but this won't be included in this figure
Council Tax (%)	
National Non Domestic Rate (%)	As a percentage the amount of Business rates we collected during the financial year that runs from 1 April – 31 March. We collect council tax after the year that it related to.
Total Council Tax Collected (£m)	This tells us the amount of council tax we collected during the financial year that runs from 1 April – 31 March. We collect council tax after the year that it relates to, but this won't be included in this figure.
Total NNDR Collected (£m)	This tells us the amount of Business Rates we collected during the financial year that runs from 1 April – 31 March. We collect council tax after the year that it relates to, but this won't be included in this figure.
Sundry Debtors Collection Average number of days to collect debt	How long on average it takes us to collect money owed to us.
Average number of days to process creditors payments	How long on average it takes to pay our bills.

<b>Management of Resources</b>	
<b>Service Analysis</b>	
Children's Services Economy and Environment Adult Social Care Resources and Transformation Council Wide	Shows our forecast for how much we will spend on these services compared to what we planned and compared to how much we spent in the previous year.
General Reserves	Our forecast year end position on reserves against our opening balance.
Contingency	How much we have set aside and for unplanned expenditure, and how much we have left to spend.
Capital Expenditure	Forecast of our spend on capital programmes against our target
Capital Receipts	Forecast of how much money we expect to receive from selling some of our assets, against our target.

# Appendix 9 – Pre-audit Prudential and Treasury Indicators 2021/22

## National Indicators – as per CIPFA Prudential Code

Ref	Prudential Indicator Description	2020/21 Actual £m	2021/22 Target £m	2021/22 Actual £m	Variance to Target	
Prl 1	Capital Expenditure	102.837	235.854	78.385	-157.469	-67%
Prl 2	Ratio of financing costs to net revenue stream	5.17%	8.71%	7.23%	-1.49%	-17%
Prl 3	Estimates of the incremental impact of new capital investment decisions on Council Tax	£28.49	£52.43	£52.43	0.000	0%
Prl 4	Capital Financing Requirement	380.886	417.36	417.36	0.000	0%
Prl 5	Authorised Limit for external debt	472.173	498.300	498.300	0.000	0%
Prl 6	Operational Limit for external debt	429.248	453.000	453.000	0.000	0%

Ref	Prudential Indicator Description	2020/21	2021/22
Prl 7	Gross Borrowing exceeds capital financing requirement	No	No
Prl 8	Authority has adopted CIPFA Code of Practice for Treasury Management	Yes	Yes

Ref	Prudential Indicator Description	2020/21 Actual £m	2021/22 Target £m	2021/22 Actual £m
Prl 9	Total principle sums invested for longer than 365 days must not exceed	15.0	25.0	5.0

Ref	Prudential Indicator Description	Upper Limit	Lower Limit	Actual 2020/21	Actual 2021/22
Prl 10	Fixed Interest Rate Exposure	95.00%	40.00%	94.31%	89.47%
Prl 11	Variable Interest Rate Exposure	45.00%	0.00%	5.69%	10.53%
Prl 12	<b>Maturity Structure of Borrowing:</b>				
	Under 12 months	25.00%	0.00%	10.48%	22.94%
	12 months and within 24 months	25.00%	0.00%	21.72%	10.53%
	24 months and within 5 years	40.00%	0.00%	19.84%	14.32%
	5 years and within 10 years	50.00%	5.00%	0.54%	2.07%
	10 years and above	85.00%	30.00%	47.42%	50.14%

## Local Indicators – As recommended by Treasury Management Panel

Ref	Prudential Indicator Description	2020/21 Actual	2021/22 Target	2021/22 Actual	Numerical Variance to Target	% Variance to Target	Met
L1	Full compliance with Prudential Code.	Yes	Yes	Yes	N/A	N/A	Y
L2	Average length of debt (years)	16.23	25.00	16.44	8.56%	34.24%	Y
L3a	Net borrowing costs as % of net council tax requirement.	7.02%	20.00%	7.15%	12.85%	64.27%	Y
L3b	Net borrowing costs as % of Tax Revenue.	4.44%	12.50%	4.60%	7.90%	63.23%	Y
L4	Actual debt vs. operational debt.	80.92%	85.00%	72.62%	12.38%	14.56%	Y
L5	Average interest rate of external debt outstanding excluding former WMCC debt	3.46%	3.30%	3.59%	-0.29%	-8.67%	N
L6	Average interest rate of external debt outstanding including former WMCC debt	3.54%	3.46%	3.65%	-0.19%	-5.57%	N
L7	Gearing effect of 1% increase in interest rate (expressed as the potential increase to the rate shown in L6 i.e. shows what the rate included in L6 would change to).	3.58%	5.00%	3.69%	-1.31%	-26.20%	Y
L8	Average interest rate received on STI vs. At Call rate.	580.00%	374.00%	280.00%	-94.00%	-25.13%	Y
L9							
L9a	AT call investments.	0.10%	0.05%	0.10%	0.05%	100.00%	Y
L9b	Short Term Investments.	0.68%	0.25%	0.38%	0.13%	52.00%	Y
L9c	Long Term Investments.	1.57%	0.80%	1.11%	0.31%	38.75%	Y
L9d	Property Fund Investments	4.10%	3.82%	3.45%	-0.37%	-9.69%	N
L10	Average interest rate on all ST investments (ST and AT call)	0.46%	0.24%	0.29%	0.05%	22.41%	Y
L11	Average rate on all investments (excluding property fund)	0.59%	0.27%	0.38%	0.11%	39.43%	Y
L11a	Average rate on all investments (including property fund)	1.01%	0.68%	0.74%	0.06%	8.87%	Y
L12	% daily bank balances within target range.	100%	99%	100%	1.00%	1.01%	Y