

Decision maker: Cabinet 30th November 2021

Subject: Revenue Budget Monitoring 2021/22 (Second Quarter) to end September 2021

Report by: Director of Finance & Resources

Wards affected: All

Key decision (over £250k): No

1. Purpose of Report

1.1 The purpose of this report is to update members on the current Revenue Budget position of the Council as at the end of the second quarter for 2021/22 in accordance with the proposals set out in the "Portsmouth City Council - Budget & Council Tax 2021/22 & Medium Term Budget Forecast 2022/23 to 2024/25" report approved by the City Council on 9th February 2021.

2. Recommendations

2.1 It is recommended that:

- (i) The General Fund Forecast Outturn for 2021/22 (as at 30th September 2021) of an overall net overspend of £1,029,500 be noted; this is analysed as follows:

FORECAST OUTTURN 2021/22		£000
Forecast Net Overspend (before transfers to/from) Reserves		15,165.9
Less Expenditure funded from Corporate Contingency:		
	Covid-19 Costs	(10,637.0)
	Windfall Costs	(1,968.8)
Less Transfers From Portfolio / Cabinet Reserve:		
	Overspendings (in accordance with approved Council resolutions)	(2,195.1)
Add Transfers to Portfolio and Other Reserves:		
	Underspendings (in accordance with approved Council resolutions)	664.5
Overall Forecast Net Overspend 2021/22		1,029.5

- (ii) The forecast additional spending and forgone income as consequence of the Covid-19 Pandemic totalling £10.64m be noted

- (iii) Members note that the financial consequences arising during 2021/22 from the Covid-19 pandemic will be met from the provision held within the Council's Corporate Contingency which was set aside specifically for this purpose as approved by City Council on 9th February 2021.
- (iv) Members note that in accordance with approved policy as described in Section 8, any actual non Covid-19 overspend at year end will in the first instance be deducted from any Portfolio Reserve balance and once depleted then be deducted from the 2022/23 Cash Limit.
- (v) In accordance with (iv) above and the requirement that in the first instance any Portfolio overspending must be met from the Portfolio Reserve, that £1,354,400 has been withdrawn from the Cabinet Portfolio Reserve to fund current forecast overspendings, leaving a nil balance.
- (vi) Directors, in consultation with the appropriate Cabinet Member, consider options that seek to minimise any forecast non Covid-19 overspending presently being reported and prepare strategies outlining how any consequent reduction to the 2022/23 Portfolio cash limit will be managed to avoid further overspending during 2022/23.

3. Background

- 3.1 A Budget for 2021/22 of £161,334,100 was approved by City Council on 9th February 2021. This level of spending required a contribution from General Reserves of £2.0m since in year expenditure exceeds in year income.
- 3.2 The Budget approved by City Council in February 2021 included provision within the Corporate Contingency of £10.2m to meet estimated Covid-19 related costs and lost income during 2021/22 (**The £10.2m set aside in the Corporate Contingency was majority funded by additional grants from Government estimated at £8m**).
- 3.3 Since 9th February City Council meeting, the Council has been allocated additional one off non ring-fenced grants totalling £810,000 in 2021/22. In order to achieve the Government's priorities in these areas, service budgets have been adjusted as appropriate. In addition, due to a change in the Government scheme relating to the 75% reimbursement of Covid-19 Collection Fund Deficits, there will be a temporary shortfall on the General Fund compared to the 2021/22 Original Budget of £914,600. This shortfall will be rectified in 2022/23 when the Collection Fund surplus that will now arise due to the change in the scheme is released to the General Fund. This results in a neutral impact on the Council over the three years 2021/22 to 2023/24.
- 3.4 In summary, changes to the budget as approved on 9th February 2021 are as follows:

	£
Budget Approved 9 th February 2021	161,334,100
Rough Sleeping Grant	47,500
New Burdens Grant - Local Restriction Grant	290,800
SEND Regional Co-ordinator	22,900
Extended Personal Advisor Duty	12,700
Wellbeing For Education Recovery	23,300

Role of Virtual School Heads	100,000
Staying Close Grant - Children's Social Care	312,800
75% Reimbursement of Collection Fund Deficits	914,600
Adjusted 2021/22 Budget	163,058,700

- 3.5 Along with the summary of the forecast full year variances as usually reported through these quarterly budget monitoring reports, this Quarter 2 report also includes an updated assessment of the financial impact in 2021/22 of the Covid-19 Pandemic.
- 3.6 This is the second quarter monitoring report of 2021/22 and reports on the forecast 2021/22 outturn as at the end of September 2021. The forecasts summarised in this report are made on the basis that management action to address any forecast overspends are only brought in when that action has been formulated into a plan and there is a high degree of certainty that it will be achieved.
- 3.7 Any variances within Portfolios that relate to windfall costs or windfall savings will be met / taken corporately and not generally considered as part of the overall budget performance of a Portfolio. "Windfall costs" are defined as those costs where the manager has little or no influence or control over such costs and where the size of those costs is high in relation to the overall budget controlled by that manager. "Windfall costs" therefore are ordinarily met corporately from the Council's central contingency. A manager / Cabinet Member however, does have an obligation to minimise the impact of any "windfall cost" from within their areas of responsibility in order to protect the overall financial position of the Council. Similarly, "windfall savings" are those savings that occur fortuitously without any manager action and all such savings accrue to the corporate centre.

4. Forecast Outturn 2021/22 – As at end September 2021

- 4.1 At the Second quarter stage the General Fund Revenue Outturn for 2021/22 is forecast to be overspent by £1,029,500. This is represented in the following tables in paragraphs 4.2 and 4.3. Paragraph 4.2 represents the financial position before any transfers to and from Portfolio and Other Reserves. Paragraph 4.3 shows the overall financial position of the Council once "windfall costs" have been funded and Portfolio Reserves have been used to fund any remaining overspendings.
- 4.2 The Quarter 2 General Fund Outturn before transfers to / from Reserves is an overall overspend of £15,165,900. After releases from Contingency (to fund Covid related costs of £10,637,000 and Windfall Costs of £1,968,800), there is a net forecast overspend of £2,560,100 as summarised below.

	Total Portfolio Variance	Less Covid-19 Related Costs Met From Contingency	Net Variance
	£	£	£
Children, Families & Education	4,277,700	(1,873,000)	2,404,700
Communities & Central Services	1,625,800	(639,000)	986,800
Community Safety & Environment	504,600	(20,000)	484,600
Culture, Leisure & Economic Development	1,302,700	(1,281,000)	21,700
Health, Wellbeing & Social Care	1,496,500	(1,259,000)	237,500
Housing	881,500	(285,000)	596,500
Leader	923,200	(170,000)	753,200
Port	4,678,000	(4,678,000)	0
Planning Policy & City Development	397,800	(14,000)	383,800
Licensing Committee	18,000	(18,000)	0
Traffic & Transportation	(126,000)	(400,000)	(526,000)
Total Portfolio Variance	15,979,800	(10,637,000)	5,342,800
Treasury Management	(813,900)		(813,900)
Total Budget Variance	15,165,900	(10,637,000)	4,528,900
Windfall Costs - Met from Corporate Contingency			(1,968,800)
Total General Fund Variance			2,560,100

4.3 As described above, the forecast Portfolio variances do not take account of:

- i) Windfall costs funded by the Council's Corporate Contingency
- ii) Transfers from Portfolio Reserves to fund Portfolio Overspendings
- iii) Transfers to Portfolio and Other Reserves for forecast underspendings.

These are taken into account in the table below and illustrate that after transfers to and from Reserves, the Council is forecasting an overall overspend of £1,029,500.

	Net Portfolio Variance	Less Windfall Items	Transfers (from)/to Portfolio/ PFI Reserves	Total Variance Excluding Covid-19 Costs
	£	£	£	£
Children, Families & Education	2,404,700		(439,900)	1,964,800
Communities & Central Services	986,800	(1,068,500)	81,700	0
Community Safety & Environment	484,600		(88,100)	396,500
Culture, Leisure & Economic Development	21,700		(21,700)	0
Health, Wellbeing & Social Care	237,500		(219,900)	17,600
Housing	596,500		(41,000)	555,500
Leader	753,200	(810,000)	56,800	0
Port	0		0	0
Planning Policy & City Development	383,800	(90,300)	(30,100)	263,400
Licensing Committee	0		0	0
Traffic & Transportation	(526,000)		526,000	0
Total Portfolio Variance	5,342,800	(1,968,800)	(176,200)	3,197,800
Use of Cabinet Reserve			(1,354,400)	(1,354,400)
Treasury Management	(813,900)			(813,900)
Overall Variance	4,528,900	(1,968,800)	(1,530,600)	1,029,500

5. Quarter 2 Budget Variations – Forecast Outturn 2021/22

5.1 Children, Families & Education – Non Covid-19 related Overspend £2,404,700 or After Transfer From Portfolio Reserve £1,964,800; Covid-19 related costs funded from Corporate Contingency £1,873,000

The cost of Children, Families & Education is forecast to be £2,404,700 higher than budgeted.

The Non Covid-19 overspend is largely due to higher Looked after Children costs of £2.3m due to a small number of very high cost care leavers and to a lesser extent because of increasing numbers of care leavers. In addition, lower numbers of under 18 unaccompanied asylum seeking children has resulted in a greater loss of Home Office Grant than the reduction in cost and there is also a staffing pressure in one of the Children's Homes where there is increased use of agency staff and a high number of casual employees.

Additional costs expected to arise as a result of the pandemic total £1.9m; primarily due to higher costs relating to Looked After Children £1.3m (£1.0m of which is the

delay in the implementation of planned savings), additional staffing costs arising from an increase in referrals leading to more children being subject to a child protection plan £0.3m and Education Services £0.3m (primarily Inclusion Services (£104,000) and higher minibuses, taxi and personal assistant costs (£127,000)). These costs will be met from Corporate Contingency.

5.2 Communities & Central Services – Non Covid-19 related Overspend £986,800 or After Transfer From Portfolio Reserve and windfall costs Nil; Covid-19 related costs funded from Corporate Contingency £639,000

The cost of Communities & Central Services is forecast to be £986,800 higher than budgeted.

Forecast overspending relating to non COVID-19 activity of £1.0m is primarily as a result of the introduction of Universal Credit for new clients from September 2018 which has resulted in a fall in the level of rent allowances and rent rebates upon which the Council receives subsidy. As a consequence, the reduction in the level of net subsidy received by the Council relating to Housing Benefit overpayments has been £1.1m. This is a windfall cost and will be met from Corporate Contingency (Para 3.7). In addition, there is overspending within IT services of £0.2m due to an underlying budget deficit that has arisen as a result of savings relating to prior years not being realised. The IT service is investigating ways to mitigate the overspend currently being forecast. These overspendings are offset by reduced staffing costs arising from vacant posts across the Portfolio of £0.2m and additional income generated through the provision of Professional Procurement services to external organisations.

Additional costs expected to arise as a result of the pandemic total £0.6m due to; suspension of the recovery of Council Tax arrears through the courts resulting in forgone court costs of £0.4m and additional staffing costs across the Portfolio of £0.2m. These costs will be met from Corporate Contingency.

5.3 Community Safety & Environment – Non Covid-19 related Overspend £484,600 or After Transfer To Portfolio Reserve 396,500; Covid-19 related costs funded from Corporate Contingency £20,000

The cost of Community Safety & Environment is forecast to be £484,600 higher than budgeted.

Overspending totalling £0.5m is forecast within the Waste Collection and Waste Disposal Services due to falling recycling income, reduced Energy Recovery Facility and Material Recycling Facility income and a reduction in recycling credits.

Additional costs expected to arise as a result of the pandemic total £20,000. These costs will be met from Corporate Contingency.

5.4 Culture, Leisure & Economic Development – Non Covid-19 related Overspend £21,700 or After Transfer From Portfolio Reserve Nil; Covid-19 related costs funded from Corporate Contingency £1,281,000

The cost of Culture Leisure & Economic Development is forecast to be £21,700 higher than budgeted.

As a direct consequence of the COVID-19 Pandemic, income across the Portfolio is forecast to be lower than originally budgeted by £1.3m; primarily as a result of lower usage at leisure sites (£1.1m) and museums (£0.2m). These costs will be met from Corporate Contingency.

5.5 Health, Wellbeing and Social Care – Non Covid-19 related Overspend £237,500 or After Transfer From Portfolio Reserve £17,600; Covid-19 related costs funded from Corporate Contingency £1,259,000

The cost of Health, Wellbeing and Social Care is forecast to be £237,500 higher than budgeted.

Overspending of £0.2m has arisen principally within the Older Persons Physical Disability in House Residential and Day Care Services due to increased staffing and agency costs.

The financial impact of the COVID-19 pandemic on the Health, Wellbeing and Social Care Portfolio is forecast to be £1.3m.

Of this overspending, £0.6m relates to planned 2021/22 savings in Commissioned Care where implementation has been delayed; £0.4m to meet additional staffing costs at in-house units due staff illness (including shielding) and to increase Social Worker capacity; £0.4m due to an increase in client volume within domiciliary care with supporting increases within the fieldwork team, offset by lower costs within Nursing and Residential. These additional costs are offset by additional Covid related grant income relating to infection control (£0.1m). These costs will be met from Corporate Contingency.

5.6 Housing – Non Covid-19 related Overspend £596,500 or After Transfer From Portfolio Reserve £555,500; Covid-19 related costs funded from Corporate Contingency £285,000

The cost of Housing is forecast to be £596,500 higher than budgeted.

The forecast overspend of £0.6m is primarily as a consequence increased demand for temporary accommodation within the City (£0.5m).

Additional costs expected to arise as a result of the pandemic total £0.3m primarily as result of lower net income, enhanced building cleaning, additional security staffing costs due to absence and loss of the annual rental income from the "Your Centre". These costs will be met from Corporate Contingency.

5.7 Leader – Non Covid-19 related Overspend £753,200 or After Transfer To Portfolio Reserve and windfall costs nil; Covid-19 related costs funded from Corporate Contingency £170,000

The cost of Leader is forecast to be £753,200 higher than budgeted.

The £0.8m overspend being forecast has arisen due to Spinnaker Tower Sponsorship income not now expected (£0.7m) and loss of rental income whilst the investment property located at Scrutton Street, London is renovated (£0.1m). The forgone

Spinnaker Tower Sponsorship income is a windfall cost which will be met from the Corporate Contingency allocation (Para 3.7).

As a direct consequence of the COVID-19 Pandemic, income across the Portfolio is forecast to be £170,000 lower than originally budgeted. Of this, £125,000 relates to the estimated reduction in the profit share that will be payable by Heritage due to visitor numbers not returning to pre-pandemic levels at the Spinnaker Tower and a £45,000 loss of income due to a unit being used as a Covid-19 test centre and reduced demand for professional services by external clients. These costs will be met from Corporate Contingency.

5.8 Port – Non Covid-19 related Overspend Nil; Covid-19 related costs funded from Corporate Contingency £4,678,000

The overall net General Fund contribution by the Port excluding the impact of Covid-19 is forecast to be on target.

Due to a net reduction in port dues because of reduced traffic passing through the Port, net income as a consequence of the COVID-19 Pandemic is £4.7m lower than originally budgeted. The income shortfall will be met from Corporate Contingency.

5.9 Planning Policy & City Development – Non Covid-19 related Overspend £383,800 or After Transfer To Portfolio Reserve and windfall costs £263,400; Covid-19 related costs funded from Corporate Contingency £14,000

The cost of Planning Policy & City Development is forecast to be £383,800 higher than budgeted.

The Planning Development Control Service is currently forecast to overspend by £370,600 as a consequence of Agency Staff employed within the service to assist with clearing the back log of planning applications and a shortfall in Planning income.

£90,300 of this overspending relates to Planning Application Fee income which is a windfall cost and will be met from the Corporate Contingency allocation (Para 3.7).

The Portfolio is currently forecasting a loss of income totalling £14,000 as a consequence of the Covid-19 pandemic. The income shortfall will be met from Corporate Contingency.

5.10 Traffic and Transportation – Non Covid-19 related Underspend £526,000 or After Transfer To Parking/PFI Reserve Nil; Covid-19 related costs funded from Corporate Contingency £400,000

The cost of Traffic and Transportation is forecast to be £526,800 lower than budgeted.

Underspending relating to non COVID-19 activity of £0.5m, primarily as a result of staff vacancies and higher levels of fee earning work (£0.4m), Lower overnight security costs at the Hard Interchange (£0.1m), lower Grounds Maintenance Costs and Business Rates within Car Parks (£0.1m) and lower Concessionary Travel Costs (£0.1m). This underspending is offset by higher Street Lighting costs following recent increases in energy unit rates mitigated by reduced electricity consumption following completion of the LED street lighting programme (£0.2m).

Additional net expenditure expected to arise as a result of the pandemic totals £0.4m, of which £0.3m is as a consequence of lower income relating to Park & Ride (£0.2m) and Hard interchange Departure Charges (£0.1m). These costs will be met from Corporate Contingency.

5.11 Treasury Management – Underspend £813,900

This budget funds all of the costs of servicing the City Council’s long term debt portfolio that has been undertaken to fund capital expenditure. It is also the budget that receives all of the income in respect of the investment of the City Council’s surplus cash flows. As a consequence, it is potentially a very volatile budget particularly in the current economic climate and is extremely susceptible to both changes in interest rates as well as changes in the Council’s total cash inflows and outflows.

5.12 Corporate Contingency – Non Covid-19 related releases £1,968,800; Covid-19 related releases £10,637,000

As at Quarter 2, windfall costs totalling £12,605,800 are being forecast which will be met from Corporate Contingency. (Para 3.7)

Items identified as windfall in this Quarter 2 report are:

Loss of Housing Benefit Subsidy	£1,068,500
Spinnaker Tower Sponsorship	£810,000
Planning Development Control (Fee Income)	£90,300
Covid-19	£10,637,000

5.13 Other Miscellaneous – Nil

Non Covid-19 - Movement between Quarter 1 compared to Quarter 2

5.14 The Portfolio Quarter 2 Non Covid-19 position has moved from a forecast £4.2m overspend to a forecast £5.3m overspend, a deterioration of £1.1m.

This deterioration is largely as a consequence of the worsening in year financial position of the Children, Families & Education Portfolio caused by increasing demand within the Looked After Children Service.

The movement between Quarter 1 and Quarter 2 Non Covid-19 Forecast Outturn is:

	Quarter 1	Quarter 2	Deterioration /(Improvement)
	£	£	£
Children, Families & Education	920,400	2,404,700	1,484,300
Communities & Central Services	1,544,300	986,800	(557,500)
Community Safety & Environment	480,700	484,600	3,900
Culture, Leisure & Economic Development	30,000	21,700	(8,300)
Health, Wellbeing & Social Care	533,900	237,500	(296,400)
Housing	422,700	596,500	173,800
Leader	620,500	753,200	132,700
Port	0	0	0
Planning Policy & City Development	327,700	383,800	56,100
Licensing Committee	(13,000)	0	13,000
Traffic & Transportation	(576,300)	(526,000)	50,300
Total Portfolio Variance	4,290,000	5,342,800	1,051,900

Covid-19 Costs / Income Losses - Movement between Quarter 1 compared to Quarter 2

- 5.15 Additionally, Portfolios are forecasting Covid-19 related costs totalling £10.6m this is a £2.4m increase compared to Quarter 1 primarily as a result of lower Port dues (£1.7m) and higher costs within Children, Families & Education and Health Wellbeing and Social Care Portfolios.

As a consequence of the higher income losses than previously forecast, the Council is eligible for a higher level of support under the Government's Sales, Fees and Charges Compensation scheme. Additional government grant totalling £1,114,800 is now anticipated, increasing the overall sum available within Contingency to fund 2021/22 Covid-19 related costs to £11.3m.

The Quarter 2 Covid-19 Forecast Outturn compared to Quarter 1 is:

	Quarter 1	Quarter 2	Deterioration /(Improvement)
	£	£	£
Children, Families & Education	1,556,000	1,873,000	317,000
Communities & Central Services	649,000	639,000	(10,000)
Community Safety & Environment	66,000	20,000	(46,000)
Culture, Leisure & Economic Development	1,201,000	1,281,000	80,000
Health, Wellbeing & Social Care	771,000	1,259,000	488,000
Housing	267,000	285,000	18,000
Leader	258,000	170,000	(88,000)
Port	2,987,000	4,678,000	1,691,000
Planning Policy & City Development	41,000	14,000	(27,000)
Licensing Committee	41,000	14,000	(27,000)
Traffic & Transportation	458,000	400,000	(58,000)
Total Portfolio Variance	8,272,000	10,637,000	2,365,000

6. Transfers From/To Portfolio Specific Reserves

6.1 In November 2013, Full Council approved the following changes to the Council's Budget Guidelines and Financial Rules:

- Each Portfolio to retain 100% of any year-end underspending and to be held in an earmarked reserve for the relevant Portfolio
- The Portfolio Holder be responsible for approving any releases from their reserve in consultation with the Section 151 Officer
- That any retained underspend (held in an earmarked reserve) be used in the first instance to cover the following for the relevant portfolio:
 - i) Any overspendings at the year-end
 - ii) Any one-off Budget Pressures experienced by a Portfolio
 - iii) Any on-going Budget Pressures experienced by a Portfolio whilst actions are formulated to permanently mitigate or manage the implications of such on-going budget pressures
 - iv) Any items of a contingent nature that would historically have been funded from the Council's corporate contingency provision
 - v) Spend to Save schemes, unless they are of a scale that is unaffordable by the earmarked reserve (albeit that the earmarked reserve may be used to make a contribution)
- Once there is confidence that the instances i) to v) above can be satisfied, the earmarked reserve may be used for any other development or initiative

- 6.2 Cabinet have agreed that in addition to the individual Portfolio Reserves a Cabinet Reserve created from a top slice of Portfolio Reserves will also be established from 2021/22.
- 6.3 The forecast balances on the Cabinet and Portfolio Reserves are set out below:

	Balance Brought Forward	Approved Transfers	Forecast Under/(Over) Spending	Balance Carried Forward
	£	£	£	£
Cabinet	0	1,354,400	(1,354,400)	0
Children, Families & Education	1,626,400	(1,186,500)	(439,900)	0
Communities & Central Services	874,900	(594,100)	81,700	362,500
Community Safety & Environment	811,800	(723,700)	(88,100)	0
Culture, Leisure & Economic Development	235,300	(153,400)	(21,700)	60,200
Health, Wellbeing & Social Care	497,400	(277,500)	(219,900)	0
Housing & Preventing Homelessness	92,700	(51,700)	(41,000)	0
Leader	772,600	(762,400)	56,800	67,000
Port	3,290,100	(980,000)	0	2,310,100
Planning Policy & City Development	68,000	(37,900)	(30,100)	0
Traffic & Transportation	0	0	0	0
Licensing Committee	77,400	0	0	77,400
	8,346,600	(3,412,800)	(2,056,600)	2,877,200

7. Conclusion - Overall Financial Summary

- 7.1 The overall 2021/22 forecast outturn for the City Council as at the end of June 2021 is forecast to be £164,088,200. This is an overall overspend of £1,029,500 against the Original Budget.
- 7.2 The forecast takes account of all known variations at this stage, but only takes account of any remedial action to the extent that there is reasonable certainty that it will be achieved.
- 7.3 The overall overspend is only achieved by the use of the Council's forecast contingency of £12.6m and the drawdown from Portfolio Reserves of £2.1m.
- 7.4 The overall financial position is deemed to be "red" as in year expenditure exceeds in year income. This may indicate financial difficulties for Portfolios in future years once Portfolio Reserves are depleted.
- 7.5 The overall financial forecast for Quarter 2 for the whole Council is a cause for concern with significant forecast overspends in the areas of Looked after Children (£2.3m), Waste Collection & Disposal (£0.5m), Residential Day Care (£0.2m) and Temporary Accommodation (£0.5m). Given the increasing demand and longer term uncertainty, the Council's savings requirements in the future could rise. Consequently, it is recommended that Directors continue to work with the relevant portfolio holder to consider measures to significantly reduce the adverse budget

position presently being forecast by Portfolios with a view to eliminating deficits in the medium term, and any necessary decisions presented to a future meeting of the relevant Portfolio.

- 7.6 Where a Portfolio is presently forecasting a net overspend in accordance with current Council policy, any overspending in 2021/22 which cannot be met by transfer from the Portfolio Specific Reserve will be deducted from cash limits in 2022/23 and therefore the appropriate Directors in consultation with Portfolio Holders should prepare an action plan outlining how their 2021/22 forecast outturn or 2022/23 budget might be reduced to alleviate the adverse variances currently being forecast.
- 7.7 Based on the Budget of £163,058,700 the Council will remain within its minimum level of General Reserves for 2021/22 of £8.0m as illustrated below:

	£m
General Reserves brought forward at 01/04/2021	23.374
Less:	
Forecast Overspend 2021/22	(1.030)
Less:	
Planned Contribution from General Reserves 2021/22	(2.021)
Forecast General Reserves carried forward into 2022/23	20.323

8. City Solicitor's Comments

- 8.1 The City Solicitor is satisfied that it is within the Council's powers to approve the recommendations as set out.

9. Equalities Impact Assessment

- 9.1 This report does not require an Equalities Impact Assessment as there are no proposed changes to PCC's services, policies, or procedures included within the recommendations.

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Chris Ward
Director of Finance & Resources

Background List of Documents –

Section 100D of the Local Government Act 1972

The following documents disclose facts or matters which have been relied upon to a material extent by the author in preparing this report –

Title of Document	Location
Budget & Council Tax 2021/22 & Medium Term Budget Forecast 2022/23 to 2024/25	Office of Deputy Director of Finance
Electronic Budget Monitoring Files	Financial Services Local Area Network

The recommendations set out above were:

Approved / Approved as amended / Deferred / Rejected by the Cabinet on 30th November 2021

Signed: