

# Public Document Pack



Chairman and Members of the  
Audit and Governance Committee

Your contact: Michele Aves  
Ext: 2173  
Date: 26 September  
2022

cc. All other recipients of the Audit  
and Governance Committee agenda

Dear Councillor

## **AUDIT AND GOVERNANCE COMMITTEE - 29 SEPTEMBER 2022**

Please find attached the following reports which were marked "to follow" on the agenda for the above meeting:

7. 2021/2022 Provisional Outturn (Pages 3 - 12)
8. Financial Management 2022/2023 - Quarter 1 Forecast to Year End (Pages 13 - 26)

Please bring these papers with you to the meeting next Thursday

Yours faithfully

Michele Aves  
Democratic Services Team Leader  
Democratic Services  
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**MEETING** : AUDIT AND GOVERNANCE COMMITTEE  
**VENUE** : COUNCIL CHAMBER, WALLFIELDS, HERTFORD  
**DATE** : THURSDAY 29 SEPTEMBER 2022  
**TIME** : 7.00 PM

## East Herts Council Report

### Executive

### Audit & Governance

**Date of meeting:** 29 September 2022

**Report by:** Councillor Geoffery Williamson, Deputy Leader & Executive Member for Financial Sustainability

**Report title:** Provisional General Fund Revenue & Capital Outturn 2021/22

**Ward(s) affected:** All

**Summary** – This report sets out the provisional revenue and capital outturn for 2021/22, subject to external audit. The General Fund revenue outturn is provisionally a £91k surplus. The capital programme has experienced some slippage on projects as a result of supply chain disruption, the effects of the COVID-19 pandemic and Brexit. As a result of these slippages £4.1 million of budgets are recommended for carry forward.

### **RECOMMENDATIONS FOR AUDIT & GOVERNANCE COMMITTEE;**

- a) Note the General Fund revenue outturn of £91k underspend to be transferred to the general reserve
- b) Capital budgets of £4.1m are recommended to be carried forward to 2022/23 to fund ongoing capital schemes.

## 1.0 Proposal(s)

**1.1** To advise members on the general fund revenue outturn for 2021/22 and provide explanations for significant variances against approved budgets.

**1.2** To advise members of the final capital outturn position and the financing arrangements for the 2021/22 capital programme.

## 2.0 Background

**2.1** The 2021/22 budget was approved by Council on 2 March 2021.

**2.2** In year budget monitoring and management actions have sought to deliver the Council's plans. Members have been kept updated throughout the year through quarterly budget monitoring reports where significant variances have been reported.

## 3.0 Reason(s)

**3.1** The final outturn for the year, detailed in this report is still subject to external audit. The audit of the 2021/22 is due to commence in January 2023, the final audited accounts will be presented to Audit & Governance Committee on completion of the audit.

**3.2** An underspend of £91k is reported against the 2021/22 revenue budget. This is summarised in table 1. It is recommended that this is transferred to the Councils General reserve.

Table 1: Summarised 2021/22 Outturn Position

	<b>2021/22 Original budget</b>	<b>2021/22 Outturn</b>	<b>Variance</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Net Cost of Services	16,787	14,843	(1,944)
Corporate budgets	(166)	(159)	7
Net use of reserves	2,485	(2,030)	(4,515)

Funding	(8,050)	(1,689)	6,361
Council Tax	(11,056)	(11,056)	-
<b>Underspend</b>		<b>(91)</b>	<b>(91)</b>

**3.3** Details on the significant variance against the 2021/22 Revenue budget are shown in appendix A.

**3.4** The progress of the capital programme has been reported to Audit and Governance throughout the year as part of the budget monitoring process. Capital Expenditure in 2021/22 was £25.2m as set out in table 2.

Table 2: 2021/22 Capital Outturn & budget carry forwards to 2022/23

	<b>2021/22 Revised budget</b>	<b>2021/22 Outturn</b>	<b>Variance</b>	<b>Carry forward to 2022/23</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Strategic Finance & Property	28,730	11,767	(16,962)	939
Shared IT service	1,235	207	(1,026)	417
Operations	32,923	13,043	(19,880)	2,777
Housing & Health	173	133	(40)	-
Planning	20	15	(5)	-
<b>Total</b>	<b>63,080</b>	<b>25,167</b>	<b>(37,914)</b>	<b>4,133</b>

**3.5** An underspend of £37.9m is reported in respect of 2021/22. This is largely due to schemes not commencing or progressing in line with initial expectations. The capital programme was re-profiled as part of the budget report that was approved at Council in March 2022 and the majority of these underspends were captured in this re-profiling.

**3.6** It is recommended that a further £4.1m of budgets be carried forward from the 2021/22 to the 2022/23 capital programme. This relates to the slippage of projects against the assumed spend profile at 31 March 2022. Further details can be found in Appendix B.

**3.7** The 2021/22 capital programme expenditure has been financed from the following sources:

Table 3: Capital financing

	<b>£'000</b>
Capital receipts	557
Third party contributions	1,818
External borrowing	22,580
CERA	212
<b>Total</b>	<b>25,167</b>

## **4.0 Options**

**4.1** The Executive can chose to increase the general fund balance by the underspend amount rather than increasing the general reserve.

**4.2** The Executive can chose not to carry forward capital budgets although this would cause budget shortfalls and overspends on major projects that span financial years. This is not recommended.

## **5.0 Risks**

**5.1** There is a risk that the external auditors will require the accounts to be adjusted after audit which may decrease or increase the revenue under spend reported.

## **6.0 Implications/Consultations**

6.1

## **Community Safety**

No

## **Data Protection**

No

## **Equalities**

No

## **Environmental Sustainability**

No

## **Financial**

Contained within the body of the report

## **Health and Safety**

No

## **Human Resources**

No

## **Human Rights**

No

## **Legal**

Regular monitoring and forecasting of the budget and capital programme are required to ensure that the Council is managing its resources effectively and complies with section 28 of the Local Government Act 2003 and the Council's Financial Procedure Rules.

## **Specific Wards**

Yes/No

## **7.0 Background papers, appendices and other relevant material**

**7.1** Appendix A – revenue outturn position

**7.2** Appendix B – 2021/22 Capital Outturn

**Contact Member**

Councillor Geoffrey Williamson, Deputy Leader  
& Executive Member for Financial Sustainability

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## **1. Net Cost of Services**

An underspend of £1.9m is reported against the net cost of services budget, the main areas of underspend/additional income are detailed across the following paragraphs:

- Across the Council salary budgets were underspent, this was either due to posts not being filled following in year reviews of service provision, external funding from grants or third party contributions have offset salary budgets resulting in an underspend position against salaries of c£280k
- Grant income from central government received in respect of the revenues and benefits service of £250k above the budgeted income amount was received in year, this has been transferred to earmarked reserves to fund future schemes in line with the grant determinations.
- Income received to fund the maintenance of parks and open spaces has been recognised in the 2021/22 net cost of services. £300k has been transferred to reserves to fund ongoing maintenance.
- Income that the Council receives from the sale of recyclable materials that it collects as part of its domestic waste service can vary significantly and is impacted by domestic and global events. In 2021/22 the income received was far higher than budgeted which has resulted in £250k being transferred to the Recycling income volatility reserve, which is used to smooth the impact of changing material prices on the revenue budget.

## **2. Net use of reserves**

In 2021/22 there was budgeted to be a contribution to reserves of £2.5m, the outturn position is a contribution from reserves of £2m, a movement of £4.5m there are a number of factors affecting the reserves position, as detailed below:

- When the 2021/22 budget was set in March 2021 it was anticipated that a contribution to reserves of £3.1m in respect of the NNDR compensation would be made with this being released over the following 2 years. However, following the pandemic's impact on

Business rates collection and accounting guidance from central government, a contribution to reserves of £10.8m was made in 2020/21 instead of 2021/22, therefore in line with regulations a third of this drawn down from reserves in 2021/22. This accounts for a movement of £6.7m

- At the time of setting the 2021/22 budget a forecast £789k of contributions from reserves were forecast. As a result of underspends in the year there were not required.
- A budgeted use of reserves from the general fund of £414k was included in 2021/22, this was set aside at the end of 2020/21 as part of an underspend on IT projects that had not been completed in the year. These projects were not completed in 2021/22 therefore this remains in the reserve to be drawn down in 2022/23.
- As detailed in the Net Cost of Services section contributions to reserves of £800k have been made from income to be utilised in future years

### **3. Funding**

The funding budgets approved as part of the MTFP in March 2021 totalled £8.1m, these were based on information available at the time of setting the budget.

- Business rates income continued to be affected through the year by the pandemic and was significantly lower than budgeted. This was partially offset through Section 31 grants received from central government to compensate local government for mandatory business rate reliefs granted.
- The 2021/22 outturn deficit on the NNDR collection fund is higher than projected when the budget was approved in March 2021. This is due to decreased business rate income.

**CAPITAL OUTTURN 2021/22**

<b>APPROVED SCHEMES</b>	<b>2021/22 Revised Budget</b>	<b>2021/22 Outturn</b>	<b>2021/22 Variance</b>	<b>2021/22 Carry Forward</b>
	£	£	£	£
<b>Strategic Finance &amp; Property</b>				
Investment in operational assets	153,220	27,943	125,277	0
Basbow Lane Car Park - Resurfacing & Lining	60,000	35,833	24,167	0
Hartham CPS - Resurfacing & Lining both carparks	80,000	63,795	16,205	0
Bell Street - Resurfacing A & B	70,000	50,188	19,812	0
Buntingford Car Park - Resurfacing & Lining	56,000	55,582	418	0
Priory Street Car Park, Ware - Proposed extension to replace spaces lost in Library Car Park	150,000	0	150,000	150,000
Presdales Pavilion & Recreation Ground - Porous Surfacing to car park	80,000	3,960	76,040	76,040
Jackson Square MSCP _ LED	114,801	29,788	85,013	85,013
Gascoyne Way MSCP - Concrete & Surface Repair & Lining	70,000	1,000	69,000	69,000
Kibes Lane North - Refurbishment & Resurfacing/Lining	75,000	0	75,000	75,000
Wallfields Office - LED Lighting Conversion Scheme (Sustainability, energy saving project)	49,842	2,771	47,071	47,071
Hillcrest: LED Lighting	8,527	0	8,527	0
Hillcrest - Fencing	10,780	10,780	0	0
Ward Freman - Pool Circulation Pipework	0	(9,242)	9,242	0
Street Lighting LED conversion	80,000	0	80,000	80,000
Charringtons Investment	0	(5,191)	5,191	0
Improve & renew structures along rivers and watercourses	48,000	33,548	14,452	0
Land Management Asset Register & Associated Works	50,000	32,483	17,517	0
ORL - Arts Centre & Other	9,673,994	333,393	9,340,601	0
Northgate End	10,713,038	10,713,038	(0)	(0)
Financial Sustainability	3,939,689	0	3,939,689	0
New Hostel - Rectory Hall	232,785	23,411	209,374	209,374
New Hostel - Queens Road, Ware	513,900	365,917	147,983	147,983
Capital Contingency	2,500,000	0	2,500,000	0
<b>Total Strategic Finance &amp; Property</b>	<b>28,729,576</b>	<b>11,768,998</b>	<b>16,960,578</b>	<b>939,481</b>
<b>Shared IT Services</b>				
Rolling programme to be utilised on ICT projects subject to ITSG review	1,234,998	206,493	1,028,505	416,505
<b>Total IT Services</b>	<b>1,234,998</b>	<b>206,493</b>	<b>1,028,505</b>	<b>416,505</b>
<b>Operations</b>				
Grange Paddocks Leisure Centre	10,925,308	9,939,570	985,738	132,738
Hartham Leisure Centre	9,627,819	2,093,249	7,534,570	1,176,570
Ward Freman Leisure Centre	842,898	0	842,898	0
Hertford Theatre	9,700,000	785,487	8,914,513	1,400,456
Folly View, Hertford - Open Space Improvements	15,000	0	15,000	15,000
Replacement play equipment across the district (in response to the Condition Audit to be reviewed in 2018/19)	50,000	0	50,000	0
Play Area and other projects, Hartham Common, Hertford	106,283	104,981	1,301	0
Castle Park - HLF - Delivery Phase	1,500,000	14,910	1,485,090	0
Phisiobury Park - HLF	98,397	46,536	51,862	51,862
Trinity Close - Open Space Project	57,378	60,262	(2,884)	0
Buntingford Depot site works for Residual Waste	0	(1,750)	1,750	0
<b>Total Operations</b>	<b>32,923,083</b>	<b>13,043,244</b>	<b>19,879,839</b>	<b>2,776,626</b>
<b>Housing &amp; Health</b>				
Home Improvement Loans	20,000	0	20,000	0
Green Deal Loans	20,000	16,972	3,028	0
Community Capital Grants	127,116	115,633	11,483	0
Castle Weir Micro Hydro Scheme	5,677	0	5,677	0
<b>Total Health &amp; Housing</b>	<b>172,793</b>	<b>132,605</b>	<b>40,187</b>	<b>0</b>

**CAPITAL OUTTURN 2021/22**

<b>APPROVED SCHEMES</b>	<b>2021/22 Revised Budget</b>	<b>2021/22 Outturn</b>	<b>2021/22 Variance</b>	<b>2021/22 Carry Forward</b>
<b>Planning</b>				
Historic Building Grants	20,000	15,161	4,839	0
<b>Total Planning</b>	<b>20,000</b>	<b>15,161</b>	<b>4,839</b>	<b>0</b>
<b>TOTAL</b>	<b>63,080,450</b>	<b>25,166,502</b>	<b>37,913,948</b>	<b>4,132,612</b>

## East Herts Council Report

### Council/Executive/Committee

Audit & Governance Committee

Executive

### Date of meeting:

29th September 2022 Audit & Governance Committee

4<sup>th</sup> October 2022 Executive

**Report by:** Councillor Geoff Williamson, Deputy Leader & Executive Member for Financial Sustainability

**Report title:** QUARTERLY CORPORATE BUDGET MONITOR – QUARTER 1 JUNE 2022

**Ward(s) affected:** ALL

### Summary –

- The net revenue budget for 2022/23 is £11.526m as set out in table 1, this is funded by Council Tax. The forecast outturn as at 30<sup>th</sup> June 2022 predicts an overspend of £229k.
- The revised capital budget for 2022/23 is £33.440m, of which £2.670m is approved but not yet committed, as set out in Appendix C. There is a forecast overspend of £500k, within major projects, which is due to be offset by a reduction in major projects contingency (approval pending, paragraph 2.4)

## RECOMMENDATIONS FOR AUDIT & GOVERNANCE COMMITTEE:

- a) The net revenue budget forecast overspend of £230k be noted;
- b) The capital programme overspend and proposed virement of £500k be noted.

### 1.0 Proposal(s)

1.1 Not applicable

### 2.0 Background

**2.1** The revenue budget and capital programme were approved by council on 1<sup>st</sup> March 2022. The budgets were set amid an ongoing period of continued financial uncertainty arising from the pandemic, the lack of a multiple year Comprehensive Spending Review and risks for local government, particularly the impact of Local Council Tax Support on the Council Tax base. The report that follows provides details of the forecast outturn position against the budgets set in March 2022.

**2.2** The 2022/23 net revenue budget is £11.526m, the table below shows the budget alongside the 2022/23 forecast outturn as at Quarter 1. A breakdown of the revenue budget and forecast outturn can be found in Appendix A:

Table 1: 2022/23 Revenue forecast outturn

	<b>2022/23 Budget</b>	<b>2022/23 Forecast outturn</b>	<b>Variance</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Net Cost of Services	16,129	16,358	229
Total corporate budgets	483	269	(214)
Total reserves	266	480	214
Total Funding	(5,352)	(5,352)	-
<b>Net revenue spend</b>	<b>11,526</b>	<b>11,755</b>	<b>229</b>
Funded by Council Tax	(11,526)	(11,526)	-
<b>Overspend/(underspend)</b>	<b>-</b>	<b>229</b>	<b>229</b>

**2.3** With high inflation, the cost of living crisis has impacted on the councils spending with contract costs, utilities and salaries increases at levels above budget. Increases to the Bank of England's base rate have resulted in interest rate rises which impact on the rate at which the council can borrow and also on the return that the Council can achieve on its investments. A summary of significant variances is provided in Appendix B, this gives details of the £229k forecast overspend.

**2.4** The 2022/23 capital budget is £33.46m, Appendix C provides a breakdown of the capital programme. Due to increased archaeological spend at the 3g Pitch at Grange Paddocks Leisure Centre, an overspend of £500k is forecast. Approval is being sought for a virement from the capital contingency budget.

**2.5** The outstanding debt as at Quarter 1 was £2.4m, of this £720k is less than 30 days old. The total outstanding debt has reduced by £467k from the position at 31 March 2022. Debt over 365 days old totals £1.1m, this is being reviewed by officers, with legal advice being sought as necessary. The split of aged debts can be found in Appendix D

### **3.0 Reason(s)**

**3.1** Section 28 of the Local Government Act 2003 requires the Council to monitor the budget and monitor and assess the adequacy of reserves and balances during the year. East Herts Council's financial management framework requires quarterly reports to Audit & Governance Committee and the Executive with expenditure forecasts to the year end

**3.2** The Executive must consider the budget forecasts and ensure that action is taken in relation to any expenditure over spends or

any underachievement of income so that the Council's financial resources are not exceeded

#### **4.0 Options**

4.1 Not applicable

#### **5.0 Risks**

5.1 Higher inflation and rising interest rates will put pressure on the Councils revenue and capital budgets.

#### **6.0 Implications/Consultations**

6.1 The finance team has consulted with Heads of service, service managers and budget managers in writing this report

#### **Community Safety**

No

#### **Data Protection**

No

#### **Equalities**

No

#### **Environmental Sustainability**

No

#### **Financial**

All financial implications are included in this report.

#### **Health and Safety**

No

#### **Human Resources**

No



## Human Rights

No

## Legal

Section 28 of the Local Government Act 2003 requires the Council to monitor the budget and monitor and assess the adequacy of reserves and balances during the year. East Herts Council's financial management framework requires quarterly reports to Audit & Governance Committee and the Executive with expenditure forecasts to the year end.

## Specific Wards

None

## 7.0 Background papers, appendices and other relevant material

7.1

Appendices	
A	2022/23 Revenue budget & forecast outturn
B	Significant variances
C	2022/23 Capital programme & forecast outturn
D	Quarter One Debtors position

### Contact Member

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& Executive Member for Financial Sustainability

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2022/23 Revenue budget - Qtr 1 Forecast outturn position

		2022/23 budget	Forecast outturn	Variance
		£'000	£'000	£'000
Net Cost of Services	Chief Executive & Directors	378	382	4
	Communications, Strategy & Policy	1,423	1,459	36
	HR & Organisational Development	534	514	(20)
	Strategic Finance & Property	2,682	2,709	27
	Housing & Health	2,273	2,342	70
	Democratic and Legal	1,482	1,510	28
	Planning & Building Control	1,945	2,146	201
	Operations	1,998	1,896	(102)
	Shared Revenues & Benefits Service	1,802	1,836	34
	Revenues & benefits retained costs	(469)	511	(42)
	Housing Benefit Subsidy	(371)	377	(6)
	Shared Business & Technology Services	2,213	2,213	(0)
	CERA	238	238	-
	<b>Total Net Cost of Services</b>	<b>16,129</b>	<b>16,358</b>	<b>229</b>
Corporate Budgets	Minimum Revenue Provision	20	20	-
	Interest Payments on loans	459	546	87
	Interest & Investment income	(750)	(1,051)	(301)
	Pension Fund Deficit contribution	754	754	-
	<b>Corporate Budgets Total:</b>	<b>483</b>	<b>269</b>	<b>(214)</b>
Use of Reserves	Contributions to Earmarked reserves	438	652	214
	Contributions from Earmarked reserves	(1,555)	(1,555)	0
	Use of General Reserve	-	-	-
	New Homes Bonus Priority Spend	1,383	1,383	-
	<b>Net Use of Reserves:</b>	<b>266</b>	<b>480</b>	<b>214</b>
<b>Net Cost of Services Total:</b>		<b>16,878</b>	<b>17,107</b>	<b>229</b>
Funding	Capital salaries	(150)	(150)	-
	NDR	(3,616)	(3,616)	-
	Section 31 grants	(1,900)	(1,900)	-
	(Surplus)/Deficit on collection fund	2,386	2,386	-
	Government grants	(689)	(689)	(0)
	New Homes Bonus	(1,383)	(1,383)	(0)
<b>Non Departmental Budgets Total:</b>		<b>(5,352)</b>	<b>(5,352)</b>	<b>(0)</b>
<b>Total:</b>		<b>11,526</b>	<b>11,755</b>	<b>229</b>

## Summary of significant variances

Budget area	2022/23 budget £000	Forecast outturn £000	Variance £000	Reason for variance
Staffing costs – Staff pay award 2022/23	333	645	312	The original budget assumption was a pay offer of 3%. The estimated additional cost of the pay award for 2022/23 is based on the final employer offer of £1,925 to every pay point. This offer is currently under consideration by the unions.
Planning service – staffing costs	2,274	2,395	121	A national shortage in planning staff has adversely impacted on recruiting to vacant posts, these are being filled by agency staff which attracts a higher cost.
Operations – Refuse & Street Cleansing contract. Inflationary pressure	160	463	303	The original budget for inflation in respect of the Refuse & Street Cleansing contract was 4%. The actual inflation to be added to the contract costs is 9.91%.
Operations – Alternate Financial Model (AFM) contribution from HCC	0	-300	-300	An early projection from the County Council on the level of income that East Herts may receive as part of the calculation for diverting waste from landfill, the calculation is based on tonnages for all districts and can therefore vary significantly. In recent years East Herts have received very small amounts and no longer budget for this income.

<b>Budget area</b>	<b>2022/23 budget £000</b>	<b>Forecast outturn £000</b>	<b>Variance £000</b>	<b>Reason for variance</b>
Operations – Income from Joint Use pools	-265	-343	-78	Additional income forecast to be received from Joint Use Pools due to services returning to pre-covid levels
Operations – Parks & Open spaces. Additional income	-338	-374	-36	Additional contract costs have resulted in a higher recharge to Hertfordshire County council for services that the parks and open spaces team carry out on their behalf.
Revenues & Benefits – retained costs. Grant income	-50	-88	-38	Additional grant income forecast to be received from central government to support schemes introduced in year.
Corporate budgets – interest payments	459	546	87	Interest costs on the Councils borrowing are higher than budgeted due to increasing interest rates.
Corporate budgets – Interest & investment income	-750	-1,051	-301	At the time of setting the MTFP no allowance was made for an increase in interest rates. Following the recent rises in interest rates and a forecast higher than expected return on the property funds a surplus is forecast.
Contributions to reserves	438	652	214	In line with the reserves policy the net additional interest and investment income is to be transferred to the Interest Equalisation Reserve.
<b>Total</b>	<b>2,261</b>	<b>2,545</b>	<b>284</b>	
Other minor balances	9,265	9,210	-55	

<b>Overall total</b>	<b>11,526</b>	<b>11,755</b>	<b>229</b>	
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<b>Capital Forecast Outturn Quarter 1 June 2022</b>				
	<b>Revised Budget 2022/23</b>	<b>Forecast Outturn 2022/23</b>	<b>Variance 2022/23</b>	<b>Carry Forward to 2023/24</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Land and Buildings</b>				
Investment in operational assets	250	250	0	0
Grange Paddocks Leisure Centre	986	1,486	500	0
Hartham Leisure Centre	7,535	7,535	0	0
Ward Freman Leisure Centre	843	843	0	0
Hertford Theatre	11,958	11,958	0	0
Car Park Resurfing & extension	455	455	0	0
Old River Lane and Arts Centre	2,000	2,000	0	0
Northgate End	1,890	1,890	0	0
New Hostel	148	148	0	0
Elizabeth Road Redevelopment	1,080	1,080	0	0
Pinehurst Community Hall	200	200	0	0
<b>Vehicles and Equipment</b>				
Rolling programme to be utilised on ICT projects subject to ITSG review	1,029	1,029	0	0
LED Lighting Upgrades	187	187	0	0
Hostels - CCTV and associated works	209	209	0	0
<b>Community Assets</b>				
Folly View, Herford - Open Space Improvements	15	15	0	0
Replacement play equipment across the district (in response to the Condition Audit to be reviewed in 2018/19)	50	50	0	0
The Wash, Hertford	50	50	0	0
Cannons Mill Lane, Bishops Stortford	30	30	0	0
Castle Park - HLF	1,500	1,500	0	0
Phisiobury Park - HLF	52	52	0	0
<b>Revenue Expenditure Funded as Capital Under Statute (REFCUS)</b>				
Home Improvement Loans	120	120	0	0
Improve & renew structures along rivers and watercourses	48	48	0	0

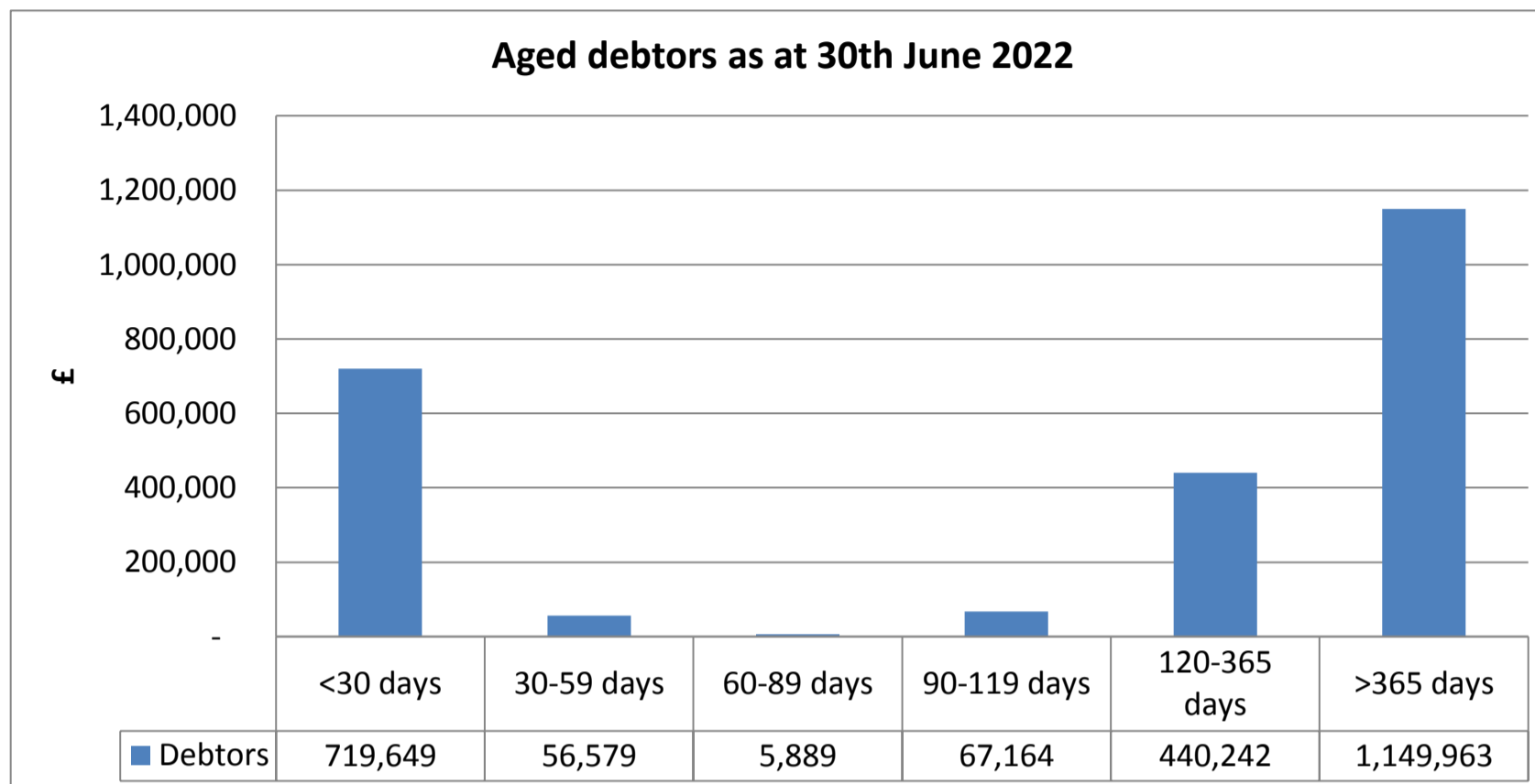
Land Management Asset Register & Associated Works	50	50	0	0
Green Deal Loans	20	20	0	0
Historic Building Loans	20	20	0	0
Community Capital Grants	65	65	0	0



<b>Current Capital Programme Budget Total</b>	<b>30,790</b>	<b>31,290</b>	<b>500</b>	<b>0</b>
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<b>Approved But Not Yet Committed</b>	
Buntingford Depot site works for Residual Waste	127
Heat Detection Unit at Buntingford Depot	277
Home Improvement and Green Deal Loans	100
Transformation Programme	1,000
St Andrews Street CP Resurfacing	70
Capital Contingency - Major Projects	1,500
<b>Current Capital Programme Budget Total</b>	<b>2,670</b>

The following graph shows the age of the £2.439m of debts outstanding as at 30th June 2022



The table below shows the aged debt by department

	<b>As at 30/06/2022</b>
Asset Management	285,319.99
Bed & breakfast	148,413.76
Unallocated cash	- 44,128.85
Community Safety & Health	106,129.38
Waste	2,408.09
Direct debit	50.00
Environmental Health	71,788.15
Finance	593,294.76
Grounds Maintenance	7,120.68
Housing Other	168,776.65
Launchpad	49,494.44
Operations Miscellaneous	347,742.25
Parking	83,705.43
Pest control	318.10
PIA	10.00
Planning	168,985.01
Hertford Theatre	2,832.14
Trade Refuse	446,303.82
Trade Waste Miscellaneous	922.44
<b>Total</b>	<b>2,439,486.24</b>