

EXECUTIVE MEETING ON 28 SEPTEMBER 2021



DECISION SHEETS

Record of decisions made by the Executive pursuant to Regulation 12 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

Date of publication: 29 September 2012

** Executive decisions will not be implemented until the expiry of 5 working days to take account of the Call-In procedure.*

<u>No.</u>	<u>Item</u>	<u>Decision</u>	<u>Reasons for the Decision</u>	<u>Details of alternative options considered and rejected at a meeting</u>	<u>Any declarations of conflict of interest and/or dispensations granted</u>
7	Provisional Outturn 2020/21	(A) That the funding of the General Fund revenue outturn	The final outturn for the year, detailed in this report is still subject to	The Executive can choose to reduce the General Fund	

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		<p>of £116k overspend from the general reserve be approved.</p> <p>(B)That the revenue budgets of £414k be carried forward from 2020/21 to 2021/22; and</p> <p>(C)That the capital budgets of £4.271m be carried forward</p>	<p>external audit. The final audited accounts will be presented to the Audit and Governance Committee later in the year following the external audit.</p> <p>An overspend of £116k is reported against the 2020/21 revenue budget. This is summarised in Table 1. It is recommended that this overspend is funded from the Councils General Reserve.</p>	<p>balance by the deficit amount rather than using the General Reserve.</p> <p>The Executive can choose not to carry forward capital budgets although this will cause budget shortfalls and overspends on major projects that span financial years. This is not recommended.</p> <p>The Executive can choose not to carry</p>	

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		to 2021/22 to fund ongoing capital schemes.		forward capital budgets and cancel those projects which have not started.	
8	Financial Management 2021/22 – Quarter 1 Forecast to Year End	(A) That the net revenue budget forecast over spend of £0.082 million in 2021/22 be noted (table 1); and (B) That the revised	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	Not applicable	

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		<p>capital budget for 2021/22 of £50.039million, which includes £4.171m carried forward from 2020/21 to be approved as part of the Provisional Outturn report, and the forecast zero variance to that</p>	<p>Committee and the Executive with expenditure forecasts to the year end.</p> <p>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.</p>		

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		budget be noted.			
9	Budget 2022/23 and Medium Term Financial Plan 2022 - 2025 Preparation	a) Agree, as guidance to officers, that the budget proposals should be based on a Council Tax increase of £5, contract inflation up to 4%, no inflation in other goods and services budgets and that the	The Council is required to set a balanced budget each year. The Local Government Finance Act 1992 requires the Council to estimate revenue expenditure and income for the forthcoming year from all sources, together with contributions from reserves, in order to determine a net budget requirement to be met by government grant,	Given the financial outlook the Executive have very few options available to ensure a balanced budget. Any growth the Executive wish to propose must be balanced by reductions elsewhere. The Executive may propose a lower rate of Council Tax but this will result in additional savings requirements	

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		<p>provision for the national pay award will be up to 3% (effectively 2.75% as 0.25% of the pay provision this year will be carried forward as a result of the 1.75% final pay offer from the employer's side);</p> <p>b) Note the comprehensive spending review</p>	<p>Business Rates and Council Tax.</p>	<p>which will require significant changes to the service offer.</p> <p>In order to draw up the detailed budget and MTFP the Executive are recommended to agree, as guidance to officers, that the budget proposals should be based on a Council Tax increase of £5, contract inflation up to 4%, no inflation in other goods and services budgets and that the provision for</p>	

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		<p>savings to be implemented in 2022/23 and 2023/24 as agreed by Council in March 2021 and acknowledge the requirement of Council that compensating savings, delivered to the same timescales, have to be put in place and reported to the</p>		<p>the national pay award will be up to 3% (effectively 2.75% as 0.25% of the pay provision this year will be carried forward as a result of the 1.75% final pay offer from the employer's side.</p> <p>The Executive is also recommended to agree that all service areas should review fees and charges and ensure that, where the council has discretion to set the charge, that</p>	

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		<p>next Council meeting should the Executive decide that any savings proposals should not proceed, or are reduced by 10% or more;</p> <p>c) Welcome the Collection Fund updated estimate that the Business Rates deficit being spread over 3 years will</p>		<p>charges should be set so as to: recover full costs; concessions should be explicitly linked to an Equalities Impact Assessment; and that services which are not currently charged for the introduction of a charge should be considered unless the service is provided generally under a statutory provision. Where charges recover full cost they should rise by a minimum of</p>	

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		<p>be met in full by changes to the appeals provision removing a £0.900 million pressure on the General Fund and the forecast increase in Local Council Tax Support cases has not materialised and the Council Tax Base is now forecast to increase in</p>		5%.	

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		<p>future years;</p> <p>d) Note the assumption that the Transforming East Herts Programme will not start to result in revenue savings until the latter half of 2022/23 and into 2023/24</p> <p>e) Agree: the re-phasing of the capital programme and</p>			

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		<p>revenue impacts of capital financing; that existing minor projects should be subject to a full value for money test before proceeding; and that no new projects may come forward for the capital programme unless they are able to cover the capital</p>			

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		<p>financing costs in full or mitigate significant increases in revenue costs;</p> <p>f) Note the revised savings requirements of £0.967 million in 2022/23, £1.520 million in 2023/24 – 2025/26 rising to £1.901million in 2026/27; and</p> <p>g) Agree that all service areas</p>			

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		<p>should review fees and charges and ensure that, where the council has discretion to set the charge, that charges should be set so as to: recover full costs; concessions should be explicitly linked to an Equalities Impact Assessment;</p>			

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		<p>and that services which are not currently charged for the introduction of a charge should be considered unless the service is provided generally under a statutory provision.</p>			