

SLOUGH BOROUGH COUNCIL

REPORT TO: Overview & Scrutiny Committee **DATE:** 15th March 2018

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WARD(S): All

PART I **FOR COMMENT AND CONSIDERATION**

REVENUE FINANCIAL REPORT – 2017-18 (QUARTER 3)

1 Purpose of Report

This report provides Members with an update on the latest revenue financial position for the Council for the 2017-18 financial year.

2 Recommendation(s)/Proposed Action

The Committee is requested to:

- a) Note the latest financial position,
- b) Note the budget virements as listed in paragraph 7, and
- c) Note the write offs as detailed in paragraph 8.

3. The Slough Joint Wellbeing Strategy, the JSNA and the Five Year Plan

This report indirectly supports all of the strategic priorities and cross cutting themes. The maintenance of excellent governance within the Council helps to ensure that it is efficient, effective and economic in everything it does. It helps to achieve the corporate objectives by detailing how the Council is delivering services to its residents within the financial parameters of the approved budget.

4 Other Implications

(a) Financial

The financial implications are contained within this report.

(b) Risk Management

| Risk | Mitigating action | Opportunities |
|-------------------|--------------------------|----------------------|
| Legal | N/A | N/A |
| Property | N/A | N/A |
| Human Rights | N/A | N/A |
| Health and Safety | N/A | N/A |
| Employment Issues | N/A | N/A |
| Equalities Issues | N/A | N/A |
| Community Support | N/A | N/A |
| Communications | N/A | N/A |

| | | |
|------------------------|-----|-----|
| Community Safety | N/A | N/A |
| Financial | N/A | N/A |
| Timetable for delivery | N/A | N/A |
| Project Capacity | N/A | N/A |
| Other | N/A | N/A |

(c) Human Rights Act and Other Legal Implications

None.

(d) Equalities Impact Assessment

There is no identified need for the completion of an EIA.

5 **Key Messages**

5.1 **GENERAL FUND**

5.1.1 **The Forecast Position**

The total estimated net commitment for the year across all service areas is **£104.899m** this compares with a net budget for the council of **£103.548m**. This represents a budget pressure of **£1.351m**. However, there are planned in year savings of **£0.699m** that are still expected to be achieved, which will result in a net overspend and budget pressure of **£0.651m**. This is **£0.638m** less than last month and is summarised in the table below and full details are shown in Appendix A.

| SUMMARY - FORECAST (YEAR END) POSITION | | | | | | |
|---|---------------------------|--------------------------|--------------------------------|-----------------|----------------------------|--------------------------------|
| Directorate | Net Current Budget | Projected Outturn | Planned In Year Savings | Variance | Last Month Variance | Change Since Last Month |
| | £'M | £'M | £'M | £'M | £'M | £'M |
| Adults & Communities | 36.957 | 37.906 | -0.699 | 0.250 | 0.357 | -0.107 |
| Children Learning & Skills | 28.981 | 29.335 | 0.000 | 0.354 | 0.354 | 0.000 |
| Place & Development | 21.578 | 21.864 | 0.000 | 0.285 | 0.197 | 0.088 |
| Finance & Resources | 16.032 | 15.794 | 0.000 | -0.238 | 0.381 | -0.619 |
| Total General Fund | 103.548 | 104.899 | -0.699 | 0.651 | 1.289 | -0.638 |
| % of revenue budget over/(under) spent | | | | 0.63% | 1.25% | |

5.1.2 Since last month the position has improved by **£0.638m**. This is due to the following reasons:

- a) **Additional Savings - £107k** within the Adult and Communities Directorate to offset the income shortfall on the Cemeteries & Crematorium and Registrars services.
- b) **Contract Renegotiation - £350k** – The Place and Development Directorate now expects a saving resulting from the expected renegotiation of contracts.
- c) **One off income - £252k** – Further expenditure has been identified within the Finance & Resources Directorate as being eligible for funding from one off sources.

5.1.3 The main causes for the forecast budget pressure are as follows:

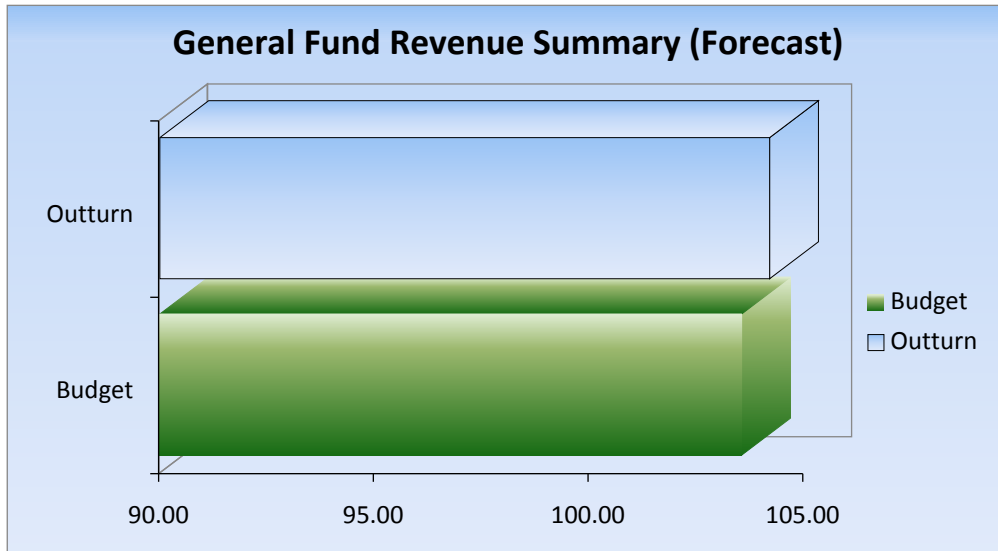
- a) **Children & Learning Skills Directorate** – This service is forecasting an overspend of **£354k** mainly due to a significant budget pressure on the Transport budget for SEND children. This is due to an increasing number of children being eligible for this service. There is also a one off budget pressure of **£140k** relating to historic commitments for Children Services prior to the formation of Slough Children Services Trust.
- b) **Place & Development** – There is an overspend of **£285k** mainly as a result of budget pressures totalling **£0.494m** in Temporary Accommodation and Homelessness owing to a sharp increase in the number of people becoming eligible for statutory housing.
- c) **Adult & Communities** – is expected to overspend by **£250k** as a result of the income shortfall in Cemeteries & Crematorium and the Registrar services. .

These are all explained in greater detail later in the report.

5.1.4 **Management Actions**

- a) These figures include planned in year savings of **£0.699m** for the Adult and Communities Directorate and the latest review of these actions shows the Directorate is on track to deliver these plans in full. If achieved, this will reduce the overspend for this Directorate to **£250k** however, the service is continuing to examine all possible measures to reduce the overspend even further.
- b) There are plans to secure a one off saving of **£350k** from contract revaluations. This will be used to reduce the forecast budget pressure in the Place & Development Directorate. Managers are however, continuing to explore all options to reduce the remaining overspend.

A summary of the year end forecast is shown in the graph below.

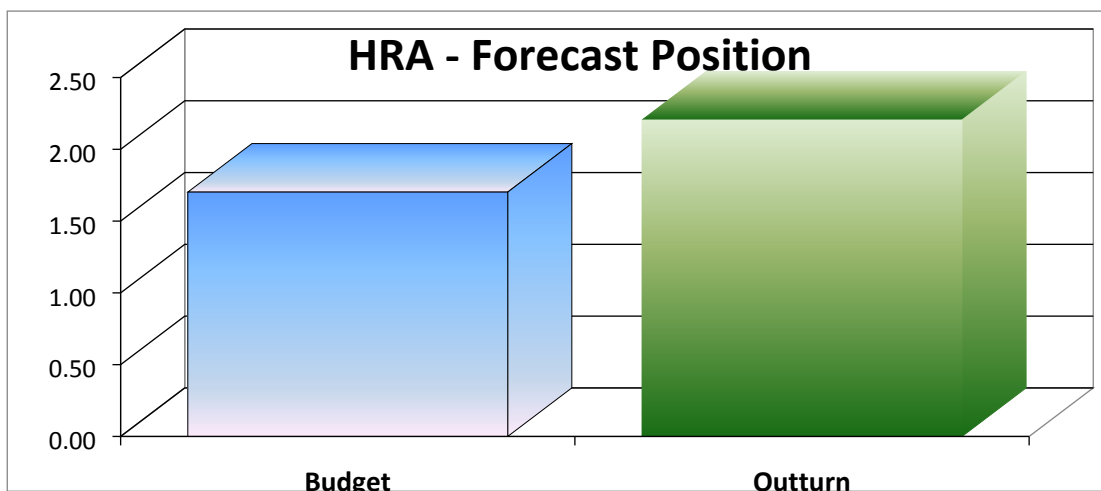


5.2 HOUSING REVENUE ACCOUNT (HRA)

5.2.1 The HRA is budgeted to spend **£38.2m** in this financial year, with budgeted income of **£36.5m** expected, these result in a planned net budget for the HRA of **£1.7m**. The extra **£1.7m** will be funded from the Housing Development Fund.

5.2.2 Based on actual expenditure incurred and income received so far plus planned commitments and further income expected, the HRA is forecasting a overspend of **£0.500m** due to additional commitments on Housing Repairs. Full details are given in paragraph 6.6 and this is summarised in the table and graph below.

| HOUSING GENERAL FUND SUMMARY | | | |
|--|----------------------|--------------------------|-----------------|
| Directorate | Annual Budget | Projected Outturn | Variance |
| | £'M | £'M | £'M |
| HRA Expenditure | 38.219 | 38.719 | 0.500 |
| HRA Income | -36.517 | -36.517 | 0.000 |
| HRA Outturn Position (as at Year End) | 1.702 | 2.202 | 0.500 |



5.2.3 Management Actions

There are no management action required for this service area as the budget is currently forecast to overspend but this will be carried forward to the next financial year.

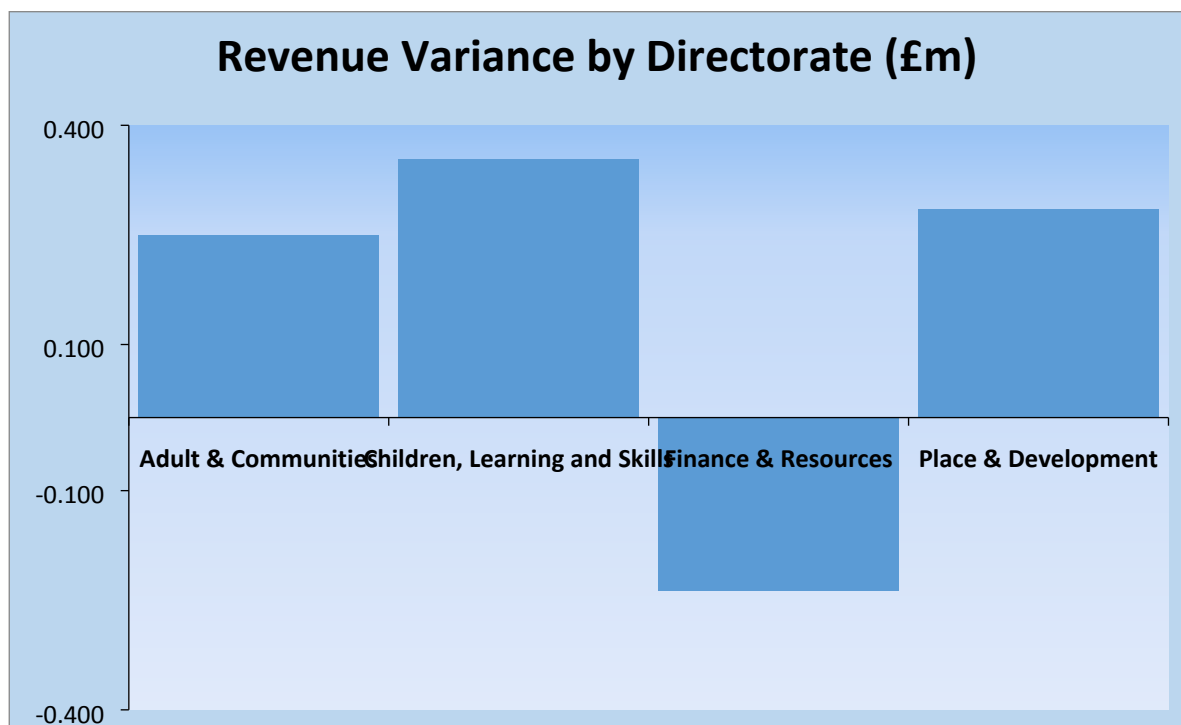
EXECUTIVE REPORT

6 General Fund Revenue Expenditure

6.1.1 **Outturn by Directorate**

The year-end forecast indicates that there will be an overspend of **£0.621m** (0.63%) of the revenue budget. These are for the three Directorates: Children Learning & Skills (**£0.354m**), Place & Development (**£0.285m**) and Adult & Community Services (**£0.250m**). These forecasts are based on the latest understanding of the current expenditure and commitments expected for the rest of year.

6.1.2 The latest forecast by Directorate is summarised in the graph below.



6.2 **ADULTS & COMMUNITIES**

6.2.1 This area now includes the services of Enforcement & Regulation, Wellbeing & Community as well as Community and Skills following the recent corporate restructure. The new Directorate has an underlying budget pressure of **£0.949m**.

6.2.2 This is primarily due to lower than budgeted income expected for Cemeteries & Crematorium (**£367k**); Registrars (**£120k**) and Parks & Open Spaces (**£90k**). The Cemeteries & Crematorium income shortfall is due to the closure of the facility and the resulting fall in activity. However, with planned savings of **£0.699m** still expected to be achieved, the forecast year end position is for a budget pressure of **£0.250m**. This is an improvement of over **£100k** and is in addition to the planned savings of **£0.699k** still expected to be delivered this year. Service Leads are continuing to explore all avenues to reduce the deficit further still.

A summary of the Directorate's budget position is shown below

| Directorate | Full Year Budget | Projected Outturn | Planned Savings | Full Year Variance | Last Month Variance | Change |
|--------------------------|------------------|-------------------|-----------------|--------------------|---------------------|---------------|
| | £'M | | | £'M | £'M | £'M |
| Adult Social Care | 31.935 | 32.634 | -0.699 | 0.000 | 0.000 | 0.000 |
| Public Health | -0.612 | -0.612 | 0.000 | 0.000 | 0.000 | 0.000 |
| Enforcement & Regulation | 0.195 | 0.787 | 0.000 | 0.592 | 0.645 | -0.053 |
| Wellbeing & Community | 3.654 | 3.612 | 0.000 | -0.042 | -0.019 | -0.023 |
| Community and Skills | 1.785 | 1.485 | 0.000 | -0.300 | -0.269 | -0.031 |
| TOTAL | 36.957 | 37.906 | -0.699 | 0.250 | 0.357 | -0.107 |

6.2.3 Management Action

The Directorate has a variety of in year saving initiatives to address the underlying forecast budget pressure. Over the past month over **£200k** in additional savings was achieved and a total of over **£500k** since the start of the year. These plans are reviewed in depth monthly and current indications are that the remaining savings are on track to be delivered in full by the end of the year. A further review of planned commitments will take place to ensure that only essential and committed expenditure is incurred for the remainder of the year so that the remaining budget pressure is minimised as much as possible.

6.3 CHILDREN, LEARNING & SKILLS (CLS)

6.3.1 This Directorate is forecasting a budget pressure of **£354k** this is unchanged from last month. This latest position is summarised in the table below.

| Service | Full Year Budget | Projected Outturn | Full Year Variance | Last Month Variance | Change |
|---------------------------------------|------------------|-------------------|--------------------|---------------------|--------------|
| | £'M | £'M | £'M | £'M | £'M |
| CLS Directorate | 0.929 | 0.917 | -0.012 | -0.012 | 0.000 |
| SCST | 24.065 | 24.205 | 0.140 | 0.140 | 0.000 |
| Early Years and Development | 1.258 | 1.239 | -0.019 | -0.019 | 0.000 |
| Access and Inclusion | 1.956 | 2.350 | 0.394 | 0.394 | 0.000 |
| Education Str'ds & Inclusive Learning | 0.665 | 0.516 | -0.149 | -0.149 | 0.000 |
| SEND | 0.444 | 0.444 | 0.000 | 0.000 | 0.000 |
| Sub Total | 29.316 | 29.670 | 0.354 | 0.354 | 0.000 |
| Schools | -0.336 | -0.336 | 0.000 | 0.000 | 0.000 |
| TOTAL | 28.981 | 29.335 | 0.354 | 0.354 | 0.000 |

6.3.2 The main reason for the overall overspend is in the Access & Inclusion Service which is expected to overspend by **£394k**. This is due to an overspend on the Transport budget for SEND children. This budget pressure has steadily worsened all year. There is also a budget pressure of **£140k** relating to historic commitments for Children Services prior to SCST.

6.3.3 Management Action

The Education Finance Team and the service are part way through a review of the overall budget. It is expected that this current overspend will ultimately be contained using one off resources.

6.4 PLACE & DEVELOPMENT

- 6.4.1 This new Directorate has a forecast overspend of **£0.285m** – an increase of **£88k** from last month. The movement is the result of two adjustments to existing variances. A total of **£440k** of the saving on the Asset, Infrastructure & Regeneration (AIR) service area has been transferred to offset the budget pressure on the on Strategic Management budget of the former RHR Directorate.
- 6.4.2 At the same time a one off saving expected from contract revaluations is expected to yield additional revenue of approximately **£350k**. This has been used to reduce the budget pressure on the Housing Service. The latest position is shown in the table below.

| Directorate | Full Year Budget | Projected Outturn | Full Year Variance | Last Month Variance | Change |
|---------------------------------------|------------------|-------------------|--------------------|---------------------|--------------|
| Environment Services | 12.326 | 12.726 | 0.400 | 0.400 | 0.000 |
| Strategic Housing | 1.017 | 1.511 | 0.494 | 0.844 | -0.350 |
| Neighbourhood Services | 1.039 | 1.039 | 0.000 | 0.000 | 0.000 |
| Assets, Infrastructure & Regeneration | 7.197 | 6.588 | -0.609 | -1.047 | 0.438 |
| TOTAL | 21.578 | 21.864 | 0.285 | 0.197 | 0.088 |

- 6.4.3 The reason for the remaining budget pressure is follows:

Environmental Service

The latest forecast is a pressure of **£400k** – for the following reasons: the actual rate of inflation charged to the contract being more than the level budgeted (**£140k**); higher landfill costs resulting from the increase in waste volumes; and the profit share arrangement with Amey is also likely to be less than planned. This budget pressure is unchanged from last month.

Housing Services

This service is facing a budget pressures totalling **£0.844m** in the areas of Temporary Accommodation and Homelessness (which are forecast to overspend by **£0.622m**) and Home Improvements (is expected to exceed its budget by **£0.222m**). Whilst the underlying picture is unchanged, this has now been offset by the one off income expected from contract negotiations which is expected to save **£0.350m** resulting in a revised budget pressure of **£0.494m**.

Asset, Infrastructure & Regeneration (AIR)

The budget pressures on the Environmental and Housing services are offset by a surplus income savings of **£609k** from capital investments within the AIR service.

6.4.4 Management Action

The contract revaluation is expected to yield **£350k** and this will reduce the underlying budget pressure. Further measures are needed if the Directorate to reduce the remaining pressure of **£0.285k**.

6.5 FINANCE & RESOURCES

6.5.1 This new Directorate is forecasting a budget saving of **£0.238m**. This is **£0.619m** less than previously reported due to transfer to **£440k** of the savings in the AIR service to cover unachieved savings in the Strategic Management service area of the former RHR Directorate. In addition, qualifying expenditure totalling **£252k** within the Contracts, Commissioning & Procurement service will now be covered by one off funding receipts.

6.5.2 The current summary for this Directorate is shown in the table below.

| Directorate | Full Year Budget | Projected Outturn | Full Year Variance | Last Month Variance | Change |
|--|------------------|-------------------|--------------------|---------------------|---------------|
| | £'M | £'M | £'M | £'M | £'M |
| Strategic Management | -0.141 | -0.141 | 0.000 | 0.440 | -0.440 |
| Corporate Resources | 2.088 | 2.153 | 0.065 | 0.000 | 0.065 |
| Corporate & Member Services | 1.300 | 1.290 | -0.010 | -0.010 | 0.000 |
| Communications | 0.228 | 0.228 | 0.000 | 0.000 | 0.000 |
| Strategy & Engagement | 0.858 | 0.827 | -0.031 | -0.048 | 0.017 |
| Organisation Development & HR | 1.242 | 1.242 | 0.000 | 0.000 | 0.000 |
| Planning and Building Control | 0.567 | 0.554 | -0.013 | -0.013 | 0.000 |
| Improvement and Development | 0.398 | 0.341 | -0.057 | -0.057 | 0.000 |
| Transactional Services | 8.379 | 8.601 | 0.222 | 0.230 | -0.008 |
| Chief Executive Office | 0.338 | 0.268 | -0.070 | -0.070 | 0.000 |
| Corporate & Departmental | -0.139 | -0.482 | -0.343 | -0.343 | 0.000 |
| Contracts, Commissioning & Procurement | 0.914 | 0.914 | 0.000 | 0.252 | -0.252 |
| TOTAL | 16.032 | 15.794 | -0.238 | 0.381 | -0.619 |

6.5.3 The main budget variances are the following:

Transactional Services

The arvarto contract (Phase 1) is expected to overspend by **£222k** due to the impact of the unexpected level of increase in the rate of inflation on the annual contract price increase, reductions in Government administration subsidy grant, and a savings target related to the introduction of Agresso and the assumed reduction in the arvarto transactional charges which has not proved possible to achieve to-date.

Corporate Resources

Corporate Resources has a budget pressure of **£65k** this is the result of a shortfall in recharged income.

6.5.4 Management Action

There are no management actions required for this service area as the budget is currently forecast to underspend.

6.6 HOUSING REVENUE ACCOUNT (HRA)

- 6.6.1 The HRA is budgeted to spend **£38.219m** this financial year and with budgeted income of **£36.517m** expected, a plan was for a net budget for the HRA of **£1.702m**. This deficit is to be made up by a transfer from the Housing Development Fund.
- 6.6.2 The latest forecast is for the HRA is to spend **£2.202m** more than budgeted and **£0.500m** more than originally planned due to an increase in the estimated commitments for Housing Repairs.
- 6.6.3 The Housing Development Fund will make a planned contribution of **£1.7m** towards this shortfall leaving expected year end variance of **£500k**. As this is a ringfenced account it will be carried forward within the HRA into the next financial year. Full details are shown in the table below.

| Housing Revenue Account - Budget Monitor 2017/18 | | | |
|--|-------------------|---------------|------------|
| Division | Year End Forecast | | |
| | Budget | Outturn | Variance |
| | £ 000's | £ 000's | £ 000's |
| HRA Expenditure | 38,219 | 38,719 | 500 |
| <i>Breakdown:</i> | | | |
| <i>Tenant Services</i> | 2,097 | 2,097 | 0 |
| <i>Neighbourhood Housing Areas North/South/East/Resilience</i> | 1,327 | 1,327 | 0 |
| <i>Arears & Investigation</i> | 531 | 531 | 0 |
| <i>Tenant Participation</i> | 270 | 270 | 0 |
| <i>Housing Allocations/Lettings</i> | 210 | 210 | 0 |
| <i>Leaseholder Team</i> | 247 | 247 | 0 |
| <i>Housing Repairs</i> | 8,500 | 9,000 | 500 |
| <i>Management & Services</i> | 5,620 | 5,620 | 0 |
| <i>Loans, Bad Debt, Council Tax</i> | 6,269 | 6,269 | 0 |
| <i>Depreciation and Funding Of Capital Projects (RCCO)</i> | 13,149 | 13,149 | 0 |
| HRA Income | 36,517 | 36,517 | 0 |
| <i>Breakdown:</i> | | | |
| <i>Dwelling Rents</i> | (32,514) | (32,514) | 0 |
| <i>Garage Rents</i> | (476) | (476) | 0 |
| <i>Shop Rent</i> | (666) | (666) | 0 |
| <i>Other Rents e.g. Ground, Wayleaves Land</i> | (478) | (478) | 0 |
| <i>Leaseholder Service Charges Income & Chargeable Works</i> | (717) | (717) | 0 |
| <i>General Service Charges</i> | (1,651) | (1,651) | 0 |
| <i>Interest</i> | (16) | (16) | 0 |
| Total HRA Outturn Position 31.07.17 | 1,702 | 2,202 | 500 |

6.7 SAVINGS SUMMARY

6.7.1 The Council committed to service area savings of **£6.398m** at the start of the year. The latest review of all savings shows that **£4.731m (73.9%)** is assessed as “Green” meaning the saving is either already fully achieved or will *definitely* be achieved by the end of the financial year.

6.7.2 A further **£1.657m (25.9%)** is assessed as “Amber” meaning it is not possible yet to determine that the saving will be fully achieved, in total. However, of these “Amber” rated initiatives it is known that, **£354k** is already saved or is expected to be saved by the end of the financial year and efforts are continuing to deliver the remaining **£1,303k**. Finally, only **£10k (0.2%)** has been deemed to be unachievable. The Service will seek to absorb this saving within existing budgets.

| RAG SAVINGS SUMMARY | | | | | |
|---------------------|---------------|---------------|-------------------|--------------|-------------|
| RAG Status | Already Saved | Not Yet Saved | Will Not be Saved | TOTAL | %age |
| GREEN | 4,731 | | | 4,731 | 73.9% |
| AMBER | 354 | 1,303 | | 1,657 | 25.9% |
| RED | | | 10 | 10 | 0.2% |
| TOTAL | 5,085 | 1,303 | 10 | 6,398 | 100% |
| %age | 79.5% | 20.4% | 0.2% | 100% | |

6.7.3 When analysed by Directorate, Wellbeing, Children, Learning and Skills and Chief Executive Services are expected to deliver their savings in full in this financial year. However CCS and RHR are currently forecast to deliver 78% and 87% respectively. Both Directorates are still making efforts to deliver the remaining saving with the exception of CCS where it has been agreed that savings totalling £10k will not be delivered. This is summarised in the table below.

| SAVINGS SUMMARY BY DIRECTORATE | | | | | |
|--------------------------------|----------------|--------------|--------------|------------|-------------------------------|
| Directorate | Savings Agreed | Amount Saved | Slippage | %age | Comments |
| CCS | 1,782 | 844 | 938 | 47 | £10k will not be achieved |
| CE | 50 | 50 | 0 | 100 | All savings achieved |
| Wellbeing | 1,450 | 1,450 | 0 | 100 | All savings achieved |
| RHR | 2,816 | 2,441 | 375 | 87 | £365k is still to be achieved |
| CLS | 350 | 350 | 0 | 100 | All savings achieved |
| TOTAL | 6,398 | 5,085 | 1,313 | 87% | £793k is still to be achieved |

Full details are shown in Appendix B.

7 Virements

7.1 The following virements have been prepared since the start of the year. Cabinet is requested to approve the transfer of budgets between the services shown in accordance with the financial procedure rules.

| Directorate | Amount £ | Agresso Reference | Reason for Virement |
|----------------------------|------------------|----------------------|--|
| Children Learning & Skills | 380,630 | SCS1718BUD0079 | To re-establish the SEND budget within the ledger following its transfer back to the Council from the SCST |
| Children Learning & Skills | 2,798,000 | SCS1718BUD0057 | To realign the budgets for Haybrook & Littledown Budget |
| Children Learning & Skills | 977,000 | SCS1718BUD0088 | To adjust the budget for Pupil Premium, and 6th Form Funding following revised allocations from the DfE. |
| Place and Development | 2,506,100 | PL-206 | To restructure the income budgets so that they better reflect current estimates, service structure and directorate responsibility. |
| Place and Development | 263,000 | PL-268 | To correct align the budget for Corporate repairs budget from Properties Services to Facilities management |

8 Write Offs

8.1 Write offs totalling **£436,050.81** have been agreed over the past 3 months. Cabinet is requested to approve these write offs in accordance with the council's financial procedures rules. These are detailed below.

| Reason | NNDR | Council Tax | Former Tenant | Sundry Debtors | Total |
|---|-------------------|------------------|------------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ |
| Unable to trace / Absconded | 84,733.96 | 6,326.29 | 6,519.73 | 2,507.18 | 100,087.16 |
| Vulnerable persons | | | 49.08 | | 49.08 |
| Deceased | | | 23,903.69 | 62,869.08 | 86,772.77 |
| Statute Barred/Unable to Enforce | | 27,334.71 | | -16,411.70 | 10,923.01 |
| Instruction from SBC | | | | 8,383.65 | 8,383.65 |
| Dissolved/Proposal to Strike/ Liquidation / Receivership | 211,788.37 | | | | 211,788.37 |
| Uneconomical to pursue | | 0.01 | 934.08 | 8,805.80 | 9,739.89 |
| Credit Balances | | | 8,306.88 | | 8,306.88 |
| Sub Total | 296,522.33 | 33,661.01 | 39,713.46 | 66,154.01 | 436,050.81 |
| Pre April 2012 | | 24,983.98 | 8,306.88 | -16,036.11 | 17,254.75 |
| Post April 2012 | 296,522.33 | 8,677.03 | 31,406.58 | 82,190.12 | 418,796.06 |
| Total | 296,522.33 | 33,661.01 | 39,713.46 | 66,154.01 | 436,050.81 |

9 Conclusion

- 9.1 The General Fund revenue position for the Council is forecasting an overspend of **£0.651m**.
- 9.2 The forecast for the Council's Housing Revenue Account (HRA) is forecasting an overspend of **£0.500m** which will be carried forward to the next financial year.

10 Appendices Attached

- 'A' - General Fund Revenue Summary
- 'B' - Savings Summary

11 Background Papers

- '1' - Supporting working papers held in finance

Appendix A
2017/18 – Period 9

| Directorate | Revised Full Year Budget | Projected Outturn | Planned Savings | Full Year Variance | Last Month Variance | Change |
|--|--------------------------|-------------------|-----------------|--------------------|---------------------|---------------|
| | £'M | | | £'M | £'M | £'M |
| <u>Adults & Communities</u> | | | | | | |
| Adult Social Care | 31.935 | 32.634 | -0.699 | 0.000 | 0.000 | 0.000 |
| Public Health | -0.612 | -0.612 | 0.000 | 0.000 | 0.000 | 0.000 |
| Enforcement and Regulation | 0.195 | 0.787 | 0.000 | 0.592 | 0.645 | -0.053 |
| Wellbeing & Community | 3.654 | 3.612 | 0.000 | -0.042 | -0.019 | -0.023 |
| Community and Skills | 1.785 | 1.485 | 0.000 | -0.300 | -0.269 | -0.031 |
| Directorate Total | 36.957 | 37.906 | -0.699 | 0.250 | 0.357 | -0.107 |
| <u>Children Learning & Skills</u> | | | | | | |
| CLS - Directorate | 0.929 | 0.917 | 0.000 | -0.012 | -0.012 | 0.000 |
| SCST | 24.065 | 24.205 | 0.000 | 0.140 | 0.140 | 0.000 |
| Early Years and Development | 1.258 | 1.239 | 0.000 | -0.019 | -0.019 | 0.000 |
| Access and Inclusion | 1.956 | 2.350 | 0.000 | 0.394 | 0.394 | 0.000 |
| Education Standards & Inclusive | 0.665 | 0.516 | 0.000 | -0.149 | -0.149 | 0.000 |
| SEN | 0.444 | 0.444 | 0.000 | 0.000 | 0.000 | 0.000 |
| Sub Total | 29.316 | 29.670 | 0.000 | 0.354 | 0.354 | 0.000 |
| Schools (DSG) | -0.336 | -0.336 | 0.000 | 0.000 | 0.000 | 0.000 |
| Directorate Total | 28.981 | 29.335 | 0.000 | 0.354 | 0.354 | 0.000 |
| <u>Place & Development</u> | | | | | | |
| Environment Services | 12.326 | 12.726 | 0.000 | 0.400 | 0.400 | 0.000 |
| Strategic Housing | 1.017 | 1.511 | 0.000 | 0.494 | 0.844 | -0.350 |
| Neighbourhood Services | 1.039 | 1.039 | 0.000 | 0.000 | 0.000 | 0.000 |
| Assets, Infrastructure and Regeneration | 7.197 | 6.588 | 0.000 | -0.609 | -1.047 | 0.438 |
| Directorate Total | 21.578 | 21.864 | 0.000 | 0.285 | 0.197 | 0.088 |
| <u>Finance & Resources</u> | | | | | | |
| Strategic Management | -0.141 | -0.141 | 0.000 | 0.000 | 0.440 | -0.440 |
| Corporate Resources | 2.088 | 2.153 | 0.000 | 0.065 | 0.000 | 0.065 |
| Corporate & Member Services | 1.300 | 1.290 | 0.000 | -0.010 | -0.010 | 0.000 |
| Communications | 0.228 | 0.228 | 0.000 | 0.000 | 0.000 | 0.000 |
| Strategy & Engagement | 0.858 | 0.827 | 0.000 | -0.031 | -0.048 | 0.017 |
| Organisation Development & HR | 1.242 | 1.242 | 0.000 | 0.000 | 0.000 | 0.000 |
| Planning and Building Control | 0.567 | 0.554 | 0.000 | -0.013 | -0.013 | 0.000 |
| Improvement and Development | 0.398 | 0.341 | 0.000 | -0.057 | -0.057 | 0.000 |
| Transactional Services | 8.379 | 8.601 | 0.000 | 0.222 | 0.230 | -0.008 |
| Chief Executive Office | 0.338 | 0.268 | 0.000 | -0.070 | -0.070 | 0.000 |
| Corporate & Departmental | -0.139 | -0.482 | 0.000 | -0.343 | -0.343 | 0.000 |
| Contracts, Commissioning & Procurement | 0.914 | 0.914 | 0.000 | 0.000 | 0.252 | -0.252 |
| Directorate Total | 16.032 | 15.794 | 0.000 | -0.238 | 0.381 | -0.619 |
| Total General Fund | 103.548 | 104.899 | -0.699 | 0.651 | 1.289 | -0.638 |

% of revenue budget over/(under)

0.63%

APPENDIX B

SAVINGS SUMMARY - 2017/18

| Directorate | Service | Amount Agreed | Amount Saved | Slippage | Savings Item | RAG | Comments |
|--------------------|--|----------------------|---------------------|-----------------|---|------------|--|
| CCS | Learning and Community Services | 25 | 25 | 0 | Expansion of Apprenticeship Scheme attracting additional SFA funding. | GREEN | |
| CCS | Learning and Community Services | 10 | 10 | 0 | Adult learning and skills - reduction in data and performance information | GREEN | |
| CCS | Public Protection | 10 | 0 | 10 | Additional Income from the switch of alarm monitoring | RED | CCTV not compliant to alarm reception centre |
| CCS | Public Protection | 30 | 30 | 0 | Re-commissioning Domestic Abuse Contract | GREEN | |
| CCS | Public Protection | 10 | 10 | 0 | Increase in income | GREEN | |
| CCS | Planning and Building Control | 11 | 11 | 0 | Extra additional income from pre-application and increased planning application | GREEN | |
| CCS | Planning and Building Control | 4 | 4 | 0 | Reducing specialist consultancy support | GREEN | |
| CCS | Public Protection | 5 | 5 | 0 | Partnership with approved trader scheme | GREEN | |
| CCS | Planning and Building Control | 3 | 3 | 0 | Re-negotiate landfill monitoring contract | GREEN | |
| CCS | Learning and Community Services | 104 | 104 | 0 | Reduction in overhead costs following the library service being brought "in house". | GREEN | |
| CCS | Wellbeing & Community Services | 25 | 25 | 0 | Community & Skills restructure 2015/16 – removal of service transition budgets | GREEN | |
| CCS | Contracts, Commissioning & Procurement | 50 | 50 | 0 | Reduction in budget lines across Procurement Team service area. | GREEN | |
| CCS | Learning and Community Services | 780 | 0 | 780 | Libraries' Contract Overpayment (one-off) | AMBER | Service still confident the full amount will be received |

| Directorate | Service | Amount | Amount Saved | Slippage | Savings Item | RAG | Comments |
|-------------|---------------------------------|--------------|--------------|------------|--|-------|---|
| CCS | Legal | 300 | 300 | 0 | Increase internal legal capacity to reduce spend on external legal advice | GREEN | Met for this year only using one off resources |
| CCS | Planning and Building Control | 35 | 35 | 0 | Expected compensating savings following introduction of the fleet of electric vehicles (growth bid included) | GREEN | |
| CCS | Wellbeing & Community Services | 2 | 2 | 0 | Increase in Fees and Charges | GREEN | |
| CCS | Learning and Community Services | 1 | 1 | 0 | Increase in Fees and Charges | GREEN | |
| CCS | Wellbeing & Community Services | 229 | 129 | 100 | Increase in Fees and Charges | AMBER | Cemetery and Crematorium not fully open. Some alternative savings found, more being sought |
| CCS | Wellbeing & Community Services | 73 | 25 | 48 | Increase in Fees and Charges | AMBER | Registrars income less than expected when Curve opened; Some alternative savings found, more sought |
| CCS | Planning and Building Control | 8 | 8 | 0 | Increase in Fees and Charges | GREEN | |
| CCS | Public Protection | 11 | 11 | 0 | Increase in Fees and Charges | GREEN | |
| CCS | Public Protection | 2 | 2 | 0 | Increase in Fees and Charges | GREEN | |
| CCS | Public Protection | 4 | 4 | 0 | Increase in Fees and Charges | GREEN | |
| CE | Professional Services | 50 | 50 | 0 | Reduction in budget lines across HR service area. | GREEN | |
| | | 1,782 | 844 | 938 | | | |

| Directorate | Service | Amount | Amount Saved | Slippage | Savings Item | RAG | Comments |
|-------------|-------------------|--------------|--------------|----------|--|-------|----------|
| Wellbeing | Public Health | 156 | 156 | 0 | Review and reduction of Public Health Contracts | GREEN | |
| Wellbeing | Adult Social Care | 44 | 44 | 0 | Use of Telecare and Equipment to reduce Personal Budget Levels | GREEN | |
| Wellbeing | Adult Social Care | 200 | 200 | 0 | Continuing Health Care (transfer of funding responsibility from NHS) | GREEN | |
| Wellbeing | Adult Social Care | 220 | 220 | 0 | Re-assessments to reduce Personal Budget levels | GREEN | |
| Wellbeing | Adult Social Care | 250 | 250 | 0 | Housing related support review | GREEN | |
| Wellbeing | Adult Social Care | 150 | 150 | 0 | Voluntary sector strategy planned funding reduction | GREEN | |
| Wellbeing | Adult Social Care | 300 | 300 | 0 | Adult Social Care Restructure | GREEN | |
| Wellbeing | Adult Social Care | 100 | 100 | 0 | Extend use of supported living provision to support moderate to severe needs Mental Health Clients following succesful Hope House project. | GREEN | |
| Wellbeing | Adult Social Care | 30 | 30 | 0 | Fees and charges increase for client contributions | GREEN | |
| | | 1,450 | 1,450 | 0 | | | |

| Directorate | Service | Amount | Amount Saved | Slippage | Savings Item | RAG | Comments |
|-------------|--------------------------------|--------|--------------|----------|--|-------|---|
| RHR | Environmental Services (WASTE) | 475 | 150 | 325 | Amey 'profit' element in contract removed following new service provision in December 2017. | AMBER | Full savings will depend on the cost of new service specification & the new DLO/DSO operating costs. |
| RHR | Housing and Environment | 50 | 50 | 0 | Temporary Accommodation - Reduce staffing costs by transferring some of these to the subsidiary housing company | GREEN | |
| RHR | Housing and Environment | 114 | 114 | 0 | Home improvements- Income generation from fees | GREEN | |
| RHR | Housing and Environment | 100 | 50 | 50 | Savings from sourcing temporary accommodation through the activity of the subsidiary housing company. | AMBER | May be partly achieved due to the time needed for the new housing company to acquire suitable properties. |
| RHR | Housing and Environment | 6 | 6 | 0 | Home Improvements and Strategic Housing - Capitalisation | GREEN | |
| RHR | Finance & Audit | 50 | 50 | 0 | Increased Treasury Management Returns | GREEN | |
| RHR | Finance & Audit | 165 | 165 | 0 | Mortgages deposits being offered with rental | GREEN | Other savings found |
| RHR | Facilities | 10 | 10 | 0 | Maximise Use of Office Space | GREEN | |
| RHR | Facilities | 5 | 5 | 0 | FM Contracts Review | GREEN | |
| RHR | Transport and Highways | 524 | 524 | 0 | Capitalisation of Highway Maintenance | GREEN | |
| RHR | Transport and Highways | 150 | 150 | 0 | a) Replace council fleet & hire vehicles resulting in reduced maintenance & hire costs. b) Increase charges for Community Transport | GREEN | |

| Directorate | Service | Amount | Amount Saved | Slippage | Savings Item | RAG | Comments |
|-------------|------------------------|--------------|--------------|------------|--|-------|--|
| RHR | Transport and Highways | 250 | 250 | 0 | Reduction in Revenue budget as a result of new street lighting contract including further energy savings, reduction in scouting and reduction in cleaning of lanterns. | GREEN | |
| RHR | Transport and Highways | 100 | 110 | -10 | Reduction in management costs for the current professional services contract. | GREEN | |
| RHR | Various | 300 | 300 | 0 | Creation of dedicated SUR Team and capitalise costs | GREEN | Slippage on the original proposal but alternatives found to the full value |
| RHR | Transport and Highways | 17 | 17 | 0 | Increase in Fees and Charges | GREEN | |
| RHR | Asset Management | 500 | 500 | 0 | Additional income generated via the Strategic Acquisition Fund in 17/18 | GREEN | |
| | | 2,816 | 2,451 | 365 | | | |

| Directorate | Service | Amount | Amount Saved | Slippage | Savings Item | RAG | Comments |
|-------------|------------------------------|------------|--------------|----------|---|-------|---|
| CLS | Cambridge Education Contract | 350 | 350 | 0 | Review of Cambridge Education Trust Budgets to reflect reduction in Mott MacDonald profit element | GREEN | Saving now covered by from internal resources |
| | | 350 | 350 | 0 | | | |