

SLOUGH BOROUGH COUNCIL

REPORT TO: Cabinet **DATE:** 1st February 2021

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PORTFOLIO: Cllr Akram: Cabinet Member for Governance and Customer Services

PART I **NON-KEY DECISION**

REVENUE BUDGET MONITORING REPORT – 2020-21 (QUARTER 3 - OCTOBER-DECEMBER 2020)

1 Purpose of Report

This report provides Cabinet with an update on the financial position of the Council's revenue account for the third quarter (October to December) of financial year 2020-21.

2 Recommendation(s)/Proposed Action

Cabinet is requested to:

- a) Note the reported underlying financial position of the Council for the year end 2020-21;
- b) Note the Council's provisional reserve balances for the year end 2020-21;
- c) Approve budget transfer (virements) for 2020-21 as requested in Section 9
- d) Approve write offs for the first quarter of 2020-21 as requested in Section 10.

3. The Slough Joint Wellbeing Strategy, the Joint Strategic Needs Assessment (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	No Additional actions post budget setting.	None
Equalities Issues	Any Equality issues were considered as part of the budget setting process and EIA's were produced where appropriate. An EIA will be produced where required during the financial year.	N/A
Community Support	N/A	N/A
Communications	Current covid financial position and its potential impact on SBC have been communicated with officers and all staff.	N/A
Community Safety	N/A	N/A
Financial	The financial risks to the Council, especially with covid are advised in the attached report and how elements will impact the year end financial position.	This monitoring report covers the third quarter of the 2020-21 financial year and presents end of financial year projections. Decisions taken now will have a positive impact on the actual year-end financial position.
Timetable for delivery	The Council is currently reviewing the 2021-22 budgets. It has a duty to set a balance budget for the year.	The Council has outlined in the 18 th May 2020 cabinet report 'Impact of Covid-19 on 2020-21 budgets.
Project Capacity	The LGA are providing pre-planned support to SCST/SBC which includes a review of SCST's financial position.	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. THE FORECAST (YEAR END) POSITION 2020-21

COUNCIL SUMMARY

5.1 The 2020-21 approved net budget for the Council is £124.412m.

At quarter 3 the year-end position for all the Council run services is forecasting a £2.873m underspend. This takes into account and applies the various Covid grants of £20.511m. Before applying the grant, the total overspend is £17.638m.

5.2 The current position, including Slough Children's' Services Trust (SCST) is summarised in the table below with full details shown in Appendix A.

SUMMARY - GENERAL FUND REVENUE FORECAST (YEAR END) POSITION 2020-21					
Directorate	Revised Budget (Dec.20)	Forecast (Year End) Position 31.03.2021	Full Year Variance (as at Dec. 20)	Last Variance September 2020 Q2	Change
	£'M	£'M	£'M	£'M	£'M
Adult & Communities	51.721	58.147	6.426	7.420	(0.994)
Children Learning & Skills (excl. SCST)	11.909	11.958	0.049	(1.556)	1.605
Slough Children's' Service Trust (SCST)	28.723	31.068	2.345	1.572	0.773
Regeneration	(1.636)	1.554	3.190	1.932	1.258
Place & Development	20.947	23.468	2.521	1.521	1.000
Finance & Resources	11.279	(6.125)	(17.404)	(10.889)	(6.515)
Chief Executive Office	1.123	1.122	(0.001)	0.000	(0.001)
Total	124.066	121.193	(2.873)	(0.000)	(2.873)
% of revenue budget over/(under) spent			-2.32%		
<u>Non Departmental Services</u> [1]	0.346	0.346	0.000	0.000	0.000
Total (Incl. Non Departmental Services)	124.412	121.539	(2.873)	(0.000)	(2.873)
% of budget over/(under) spent			-2.31%		

[1] Includes interest payments to finance the capital programme and investment receipts.

Covid Related Pressures

- 5.3 Before the Covid grant is applied the total pressure for the council is forecast £17.638m which is split by directorate. The table below separates general pressure from the Covid pressure.

FORECAST COVID 19 PRESSURES BY DIRECTORATE			
Directorate	Total Pressure Excluding Covid Grant	Covid Related	Other Pressures or (Savings)
	£'M	£'M	£'M
Adult & Communities	6.426	3.666	2.760
Children Learning & Skills	2.394	2.345	0.049
Regeneration	3.190	1.705	1.485
Place & Development	2.521	0.790	1.731
Finance & Resources	3.107	2.291	0.816
Chief Executive Office	(0.001)	0.000	(0.001)
Total	17.638	10.797	6.841

Budget Changes

- 5.4 There have been no budget transfers (virements) between directorates since last reported at quarter 2.

Adults & Communities

- 5.5 The Directorate's approved budget is £51.721m with a net provisional outturn of £58.147m. This represents an overspend of £6.426m, (which is 12.42% of the approved budget and an improvement from last quarter). It is estimated that of the £6.426m approximately £6.050m relates to pressures brought on due to the Covid pandemic (either directly or indirectly).
- 5.6 The provisional outturn position is summarised in the table below and further analysis provided in Appendix B;

ADULTS & COMMUNITIES - FORECAST (YEAR END) POSITION 2020-21					
Directorate	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Adult Social Care	40.303	43.891	3.588	4.575	(0.987)
Public Health	6.715	7.030	0.315	0.000	0.315
Communities and Skills	4.505	6.295	1.790	2.057	(0.267)
Regulatory Services	0.198	0.931	0.733	0.788	(0.055)
Total	51.721	58.147	6.426	7.420	(0.994)

- 5.7 The overall forecast overspend in Adult Social Care is £6.426m. This is an improvement from last quarter due to some services remaining closed resulting in reduced costs. These pressures do include increase in client numbers by 5% above normal rate, additional support for care providers, inflation increases of up to 5%, additional PPE and loss of income from in-care financial assessments of clients. The Communities and Skills pressure is due to the loss of income from

the Leisure Services contract and Regulatory Services variance is due to a loss of income.

Management Action

- 5.8 The Adults Social Care service is exploring all means to reduce this budget pressure. A bid has been placed for some extra funding from Frimley Integrated Care System to offset the additional costs of Covid that have not been funded by CCG monies and local authority Covid grant. The Recovery plan to reduce costs is currently on hold due to the crisis and will be under review to see if the costs can be reduced and the service are working with People Too to ensure we are maximising our budget.

Children, Learning & Skills and Slough Children's Services Trust (SCST)

- 5.9 The Directorate's net controllable Revenue Budget for 2020-21 is £40.632m inclusive of the Dedicated Schools Grant (DSG). The forecast outturn is £2.394m (6% of its budget). The Covid pressure of £2.345m primarily relates to the SCST and is a reflection of increasing numbers of Children Looked After.
- 5.10 This provisional outturn position is summarised in the table below and an explanation for the main variances within the Directorate is also provided

CHILDREN, LEARNING & SKILLS - FORECAST (YEAR END) POSITION 2020-21					
Directorate	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Directorate Services	5.300	5.675	0.375	(0.939)	1.314
Slough Children's' Service Trust (SCST)	28.723	31.068	2.345	1.572	0.773
Inclusion	0.972	0.864	(0.108)	0.009	(0.117)
Schools	3.691	3.784	0.093	0.282	(0.189)
Early Years and Prevention	2.283	1.972	(0.311)	(0.908)	0.597
Sub Total	40.969	43.363	2.394	0.016	2.378
Dedicated Schools Grant (DSG)	(0.337)	(0.337)	0.000	0.000	0.000
TOTAL	40.632	43.026	2.394	0.016	2.378

Director's Services

- 5.11 The service is expected to overspend however not significantly due to release of reserve funds to assist budget pressure on PFI unitary charge, CLS and central management and the Children, Learning & Skills other areas.

Slough Children's Services Trust (SCST)

- 5.12 The SCST is forecast to overspend by £2.345m above the agreed Council's budget, which relates to pressures with regards to the Covid-19 pandemic and is a reflection of increasing numbers of Children Looked After.
- 5.13 When SCST first informed the Council that there was a real possibility that the company was facing insolvency if expenditure was not brought under control, in July 2019, the section 151 officer requested that the possible impact of this action on SBC be highlighted – which resulted in a potential £4m revenue impact

on the Council due to payments made to SCST in advance by the Council being unrecoverable. Due to significant work undertaken by SBC officers and DfE officials, the risk of SCST insolvency during 2019-20 was averted. The £4m payments in advance still requires an agreement between the SCST and DfE and agree a resolution.

5.14 SBC officers have been working closely with SCST's leadership team in an effort to understand SCST's current financial position and to support the organisation in initiatives that will reduce this overspend by the end of the financial year. Further, both SBC and SCST officers have been in regular discussions with DfE and LGA officials highlighting the ongoing financial pressures facing the Trust and children's services more generally.

5.15 It is absolutely in the Council's best interests to ensure that SCST's finances are in a robust position at contract end. Not least in case it was deemed, at contract end that any existing liabilities owed by SCST should fall on the Council rather than on DfE who established the Trust. SBC officers have entered into discussions with DfE officials, supported by the LGA, to obtain clarification on this issue.

Schools.

5.16 The service has an overspend of £0.093m due to non-staffing contractual costs in Strategic Information resource.

Early Years' and Prevention.

5.17 The service is currently forecast to underspend by £0.311m. This is partly due to the service moving towards a more permanent workforce reducing it's reliance on agency staff. The income projection has also been partially reduced on fees and charges however this is offset by the Covid-19 support funding.

Management Action

5.18 The service is developing a plan to address the pressure on the High Needs Block within the DSG. And it will continue to review the SCST payment in advance £4.000m and the current overspend of £2.345m

Regeneration

5.19 The Regeneration Directorate net budget is -£1.636m and has a forecast adverse year end position of £1.554m resulting in a £3.190m overspend. The Covid 19 pressure is £2.521m due to income losses. The remaining pressure sits within commercial rents and emergency repairs and increased consultancy costs in major projects.

- 5.20 The provisional outturn position is summarised in the table below and further analysis provided in Appendix B;

REGENERATION - FORECAST (YEAR END) POSITION 2020-21					
Directorate	Revised Budget (Sept.20)	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance September 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Major Infrastructure	4.263	4.898	0.635	0.275	0.360
Planning & Transport	2.107	3.075	0.968	1.111	(0.143)
Parking	0.427	1.021	0.594	0.489	0.105
Regeneration Development	(6.351)	(6.016)	0.335	0.059	0.276
Regeneration Delivery	(2.104)	(1.614)	0.490	(0.262)	0.752
Economic Development	0.022	0.190	0.168	0.260	(0.092)
TOTAL	(1.636)	1.554	3.190	1.932	1.258

Place & Development

- 5.21 This Directorate's current net budget is £20.947m. The forecast year-end position is an overspend of £2.036m. The main pressure in this area continues to relate to the DSO (Direct Services organisation) £0.761, tackling homelessness (£0.300 is directly due to Covid 19 pressure) and the facilities operational building management.
- 5.22 The provisional outturn position is summarised in the table below and further analysis provided in Appendix B;

PLACE & DEVELOPMENT - FORECAST (YEAR END) POSITION 2020-21					
Directorate	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Building Management	4.946	5.245	0.299	0.217	0.082
Housing (People) Services	2.548	3.711	1.163	0.643	0.520
Housing Development	0.022	0.036	0.014	0.012	0.002
Neighbourhood Services	1.315	1.352	0.037	0.062	(0.025)
Environmental Services	14.124	14.371	0.247	0.207	0.040
Direct Service Organisation (DSO)	(2.008)	(1.247)	0.761	0.380	0.381
TOTAL	20.947	23.468	2.521	1.521	1.000

Finance & Resources

- 5.23 This Directorate's current net budget is £11.279m, and has a forecast outturn of £14.386m. Without the application of the Covid grant the directorate has a pressure of £3.107. £2.291m is an indirect cost due to the Covid pandemic resulting in savings targets not being met and the remainder is pressure of due to increased agency costs.

5.24 The provisional outturn position is summarised in the table below and further analysis provided in Appendix B;

FINANCE & RESOURCES - FORECAST (YEAR END) POSITION 2020-21					
Directorate	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Customer and Communications	0.846	0.968	0.122	0.232	(0.110)
Organisation Development & HR	1.104	1.104	0.000	0.600	(0.600)
Governance	0.953	1.766	0.813	0.000	0.813
Digital & Strategic IT	4.750	4.005	(0.745)	0.000	(0.745)
Corporate Resources	2.189	2.366	0.177	0.600	(0.423)
Transformation	(1.500)	0.000	1.500	1.200	0.300
Transactional Services	3.076	4.316	1.240	0.700	0.540
Corporate and Departmental	(0.139)	(0.139)	0.000	0.485	(0.485)
Subtotal	11.279	14.386	3.107	3.817	(0.710)
Covid GRANT (General)	0.000	(14.790)	(14.790)	(11.075)	(3.715)
Covid GRANT Provisional (Income Loss)	0.000	(1.585)	(1.585)	(3.631)	2.046
Other Covid GRANT	0.000	(3.046)	(3.046)	0.000	(3.046)
Covid BIDS	0.000	(1.090)	(1.090)	0.000	(1.090)
Total Covid Grants	0.000	(20.511)	(20.511)	(14.706)	(5.805)
TOTAL	11.279	(6.125)	(17.404)	(10.889)	(6.515)

Chief Executive

5.25 This Directorate's current net budget is £1.122m, and is expected to breakeven this financial year.

5.26 The provisional outturn position is summarised in the table below;

CHIEF EXECUTIVE OFFICE - FORECAST (YEAR END) POSITION 2020-21					
Directorate	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Executive's Office	0.352	0.352	0.000	0.000	0.000
Strategy and Performance	0.771	0.770	(0.001)	0.000	(0.001)
TOTAL	1.123	1.122	(0.001)	0.000	(0.001)

Non-Departmental Services and MRP

5.27 This service current net budget is £0.346m, and is expected to breakeven this financial year. This includes treasury function which includes interest payable and receivable. The treasury function follows the prudential code guidelines agreed at cabinet.

5.28 The forecast outturn position is summarised in the table below

NON DEPARTMENTAL SERVICES - FORECAST (YEAR END) POSITION 2020-21					
Non-Departmental	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Treasury Management	0.915	0.915	0.000	0.000	0.000
Other Non Service Items	(0.769)	(0.769)	0.000	0.000	0.000
Parish Precepts	0.200	0.200	0.000	0.000	0.000
TOTAL	0.346	0.346	0.000	0.000	0.000

MRP

- 5.29 The treasury management budget is apportioned below. Within treasury an allowance has been placed for the Minimum Revenue Provision (MRP). The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP). The total MRP charge is estimated to be £4.002m but to relieve pressure on the on the Revenue budget all but the current budget of £0.040m will be funded from capital receipts in 2020/21.

Non-Departmental	Revised Budget	Forecast Year End Position 20-21	Full Year Variance
	£'M	£'M	£'M
Interest Payable - PWLB	7.122	9.063	1.941
Interest Payable - Temporary & Money Market Loans	1.497	2.897	1.400
Interest Payable - TM Costs	0.100	0.310	0.210
Discounts & Premiums	0.327	0.138	-0.189
HRA Credit Interest	0.100	0.024	-0.076
HRA share of Loan Interest & Capitalisation Interest	-5.163	-7.686	-2.523
Total Costs of Treasury Management	3.983	4.747	0.764
Interest and Investment Income	-3.108	-4.124	-1.016
MRP	0.040	0.040	0.000
Total for Treasury Management	0.915	0.662	-0.252

Transformation

Transformation Fund

- 5.30 The Council has an agreed Transformation programme and has allocated the below £4.426m for elements below. Financial regulations allows the flexible use of capital receipts on projects that are designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs.

TRANSFORMATION FUND PROGRAMME FORECAST (YEAR END) POSITION 2020-21			
Scheme	Fund Available	Forecast (Year End) Position 31.03.2021	Full Year Variance
	£'M	£'M	£'M
Transformation Fund	2.768	2.983	0.215
Children's Trust	0.250	0.250	0.000
*Other Initiatives (still to be identified)	1.408	1.193	-0.215
Total	4.426	4.426	0.000

*Redundancy forecast currently a placeholder - awaiting forecast expectations

6 Impact on Council Reserves

- 6.1 The Council currently has £9.331m of usable reserves, £8.173m of general fund reserves and £1.158m of usable earmarked reserves which could be available to protect the Council from current Covid-19 financial pressures. The Council is working to reduce the overall pressure and mitigate overspends from within the revenue services, if it continues with the current forecast this would increase reserves to £12.204m

COUNCIL RESERVES FORECAST (YEAR END) POSITION 2020-21	
Council Reserves	
	£'M
General Fund-Usable	8.173
Earmarked Reserves - Usable	1.158
<i>Earmarked Reserves - Other</i>	1.620
Total Usable Reserves	9.331
Current Deficit/Pressure Q3 Revenue Budget Monitoring	2.873
Forecast Balance at 31.03.2021	12.204

- 6.2 The Council also has a Dedicated Schools Grant deficit of £13.356m. This relates to special educational needs and shows separately on its balance sheet. The Council does not have to take account of this deficit in setting its budget and does not need to take this balance into account when considering the robustness of the Council's reserves. The schools balances are £6.156m most of which is attributable to one school at this time; the deficit of £13.356m is not included in an assessment of the Council's current financial position as DfE guidance, from March 2019, states:

"Any kind of local authority revenue reserve may be either negative or positive. Since ring-fenced reserves are not taken into account in assessing local authorities' ability to set a lawful balanced budget, DSG deficits will not need to be covered for that purpose by an equivalent amount in local authorities' general reserves".

6.3 The Council will need agreement with the DfE on how the deficit will be cleared in future years.

7. Housing Revenue Account (HRA)

7.1 The HRA forecast outturn position is to spend £38.394 against a forecast income of £35.953m expected; this gives a net deficit for the HRA of £2.441m. This deficit will be made up by a planned contribution from the housing reserves.

7.2 The HRA is a statutory ring-fenced account and any balances at the end of the year must be carried forward within this account to the next year. The HRA general reserve balance is forecast £13.996m at the beginning of the financial year and will reduce to £11.555m if the amount of overspend is £2.441m

7.3 The latest overall position is summarised in the table below;

SUMMARY - HOUSING REVENUE ACCOUNT FORECAST (YEAR END) POSITION 2020-21					
Service	Revised Budget (Dec.20) £'M	Forecast (Year End) Position 31.03.2021 £'M	Full Year Variance £'M	Last Variance Q2 £'M	Change £'M
HRA Expenditure	38.394	38.394	0.000	0.000	0.000
HRA Income	(35.953)	(35.953)	0.000	0.000	0.000
Total	2.441	2.441	0.000	0.000	0.000

7.4 A detailed breakdown of the HRA expenditure and income shown in the table below:

HOUSING REVENUE ACCOUNT FORECAST (YEAR END) POSITION 2020-21					
Service - Housing Revenue Account	Revised Budget £'M	Forecast (Year End) Position 31.03.2021 £'M	Full Year Variance £'M	Last Variance (Nov Period 8) £'M	Change (since last period) £'M
EXPENDITURE					
Management Team (& Recharges)	5.237	4.395	(0.842)	(0.842)	0.000
Supported Housing	0.030	0.002	(0.028)	(0.028)	0.000
Tenant Services	1.674	1.932	0.258	0.258	0.000
Neighbourhood Housing Area North	0.522	0.643	0.121	0.121	0.000
Neighbourhood Housing Area South	0.378	0.302	(0.076)	(0.076)	0.000
Neighbourhood Housing Area East	0.515	0.510	(0.005)	(0.005)	0.000
Arears & Investigations	0.576	0.529	(0.047)	(0.047)	0.000
Client Services Team	1.173	0.963	(0.210)	(0.210)	0.000
Neighbourhood Resilience & Enforcement Team	0.334	0.330	(0.004)	(0.004)	0.000
Housing Allocations	0.070	0.067	(0.003)	(0.003)	0.000
Tenants Participation Team	0.313	0.299	(0.014)	(0.014)	0.000
Lettings	0.205	0.197	(0.008)	(0.008)	0.000
Leaseholder Team	0.249	0.345	0.096	0.096	0.000
Housing Repairs	8.500	6.335	(2.165)	(2.165)	0.000
Loans, Bad Debt & Council Tax	9.718	14.707	4.989	4.989	0.000
Depreciation & Funding of Capital Projects	8.900	8.979	0.079	0.079	0.000
TOTAL EXPENDITURE	38.394	40.535	2.141	2.141	0.000

Service - Housing Revenue Account	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance (Nov Period 8)	Change (since last period)
	£'M	£'M	£'M	£'M	£'M
INCOME					
Dwelling Rents	(32.179)	(33.796)	(1.617)	(1.617)	0.000
Garage Rents	(0.504)	(0.391)	0.113	0.113	0.000
Shop Rent	(0.531)	(0.524)	0.007	0.007	0.000
Other Rents	(0.533)	(1.165)	(0.632)	(0.632)	0.000
Leaseholder Service Charges	(0.478)	(0.744)	(0.266)	(0.266)	0.000
General Service Charges	(1.728)	(1.474)	0.254	0.254	0.000
Interest	0.000	0.000	0.000	0.000	0.000
TOTAL INCOME	(35.953)	(38.094)	(2.141)	(2.141)	0.000
TOTAL	2.441	2.441	0.000	0.000	0.000

8 SAVINGS SUMMARY

Council Saving Summary

- 8.1 The Council's total savings placed in this year's financial budget is £7.955m. Below is an updated savings summary monitor by service area. With the impact of Covid-19 pressures a significant proportion of the savings are deemed unachievable (currently 48%). The services are working towards these savings targets to mitigate pressures for the future. From the previous quarter there is a slight improvement in Savings identified to date and a reduction in savings that are deemed unachievable.

SAVINGS MONITOR 2020-21					
Service	Responsible Officer	Savings Agreed	Savings Identified to date	Savings Expected to be achieved	Savings Now Deemed Unachievable
			GREEN	AMBER	RED
		£'000	£'000	£'000	£'000
Adult & Communities	Alan Sinclair	2,395	250	51	2,094
Children, Learning & Skills	Cate Duffy	590	0	590	0
Regeneration	Stephen Gibson	(500)	0	(1,000)	500
Place & Development	Richard West	1,291	50	1,241	0
Finance & Resources	Neil Wilcox	3,944	1,394	1,300	1,250
Treasury Finance & Resources	Neil Wilcox	235	235	0	0
Total Savings		7,955	1,929	2,182	3,844
% Against Saving			24%	27%	48%
% Savings from Previous quarter			18%	37%	44%

6%	-10%	4%
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8.2 Type of Saving

Service	Commercial	Efficiency	Income	Staffing	Strategic Review	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Adult & Communities	2,054	151	40	0	150	2,395
Children, Learning & Skills	0	110	180	0	300	590
Regeneration	-900	0	400	0	0	-500
Place & Development	285	150	856	0	0	1,291
Finance & Resources	1,800	1,184	0	960	0	3,944
Treasury Finance & Resources	235	0	0	0	0	235
Total	3,474	1,595	1,476	960	450	7,955

8.3 Appendix C provides a complete list of savings with further detail. Outlined by directorate

9. VIREMENTS

9.1 There have been no virements (a movement of budgets) between directorates this quarter.

9.2 The below virements under finance regulations need approval as the movements are over the £100,000 limit. These virements are movements within a directorate transferring budgets to individual service areas cost centres.

Reference	Department	Budget Transfers Over £100,000	Amount
PL-1032	Children, Learning and Skills	Primary PE and Sport Premium payments 2020-21	125,610
PL-1033	Children, Learning and Skills	Teachers Pay Grant - Oct 20 payment	348,025
PL-1034	Children, Learning and Skills	Teachers Pension Emp Contribution Grant- Oct 20 payment	989,651
PL-1035	Children, Learning and Skills	F420- Corporate Service lead Inclusion coded to F500	108,210

10. WRITE OFFS

10.1 Write-offs totalling £127,802.69 have arisen over the past 3 months. Cabinet is requested to approve these write offs in accordance with the council's financial procedures rules. The Write-offs are detailed in the table below.

Reason	Former Tenant Areaks £	Total £
Unable to trace / Absconded	41,655.30	41,655.30
Vulnerable Persons	546.71	546.71
Deceased	36,712.44	36,712.44
Statute Barred/Unable to Enforce	22,186.97	22,186.97
Bankruptcy		
Misc. (incl uneconomical to pursue)	26,701.27	26,701.27
Credit Balances		
Total	127,802.69	127,802.69

11. CONCLUSION

11.1 SBC is currently operating in a period of financial difficulty primarily due to an increased demand for services and pressures brought on due to the Covid-19 pandemic. The Covid-19 financial situation is impacting with increased costs service-wide due to increased demand and lost opportunities to generate income. However this is being mitigated significantly through receipt of Covid-19 Central government funding.

The current situation is being closely monitored, acknowledging that the current estimates remain provisional as the full impacts of the virus are still emerging and any further losses we hope will result in increase government support and grant funding. Further announcements of government funding will be advised in the financial monitoring report as and when the funds become available.

12 Appendices Attached

- 'A' - General Fund Overall Forecast Position
- 'B' - General Fund Forecast Position Detailed
- 'C' - General Fund Savings Monitor Itemised Report

APPENDIX A - General Fund Revenue Monitoring December 2020 Period 9 Quarter 3

Directorate	Dec 20 Revised Budget	Forecast Year End Position 20-21	Full Year Variance	Previous Variance (Q2)	Change (since last period)
	£'M	£'M	£'M	£'M	£'M
<u>Adult and Communities</u>					
Adult Social Care	40.303	43.891	3.588	4.575	(0.987)
Public Health	6.715	7.030	0.315	0.000	0.315
Communities and Leisure	4.505	6.295	1.790	2.057	(0.267)
Regulatory Services	0.198	0.931	0.733	0.788	(0.055)
Total	51.721	58.147	6.426	7.420	(0.994)
<u>Children, Learning and Skills</u>					
Directorate Services	5.300	5.675	0.375	(0.939)	1.314
Slough Childrens' Service Trust	28.723	31.068	2.345	1.572	0.773
Inclusion	0.972	0.864	(0.108)	0.009	(0.117)
Schools	3.691	3.784	0.093	0.282	(0.189)
Early Years and Prevention	2.283	1.972	(0.311)	(0.908)	0.597
Sub-Total	40.969	43.363	2.394	0.016	2.378
Dedicated Schools Grant (DSG)	(0.337)	(0.337)	0.000	0.000	0.000
Total	40.632	43.026	2.394	0.016	2.378
<u>Regeneration</u>					
Major Infrastructure	4.263	4.898	0.635	0.275	0.360
Planning & Transport	2.107	3.075	0.968	1.111	(0.143)
Parking	0.427	1.021	0.594	0.489	0.105
Regeneration Development	(6.351)	(6.016)	0.335	0.059	0.276
Regeneration Delivery	(2.104)	(1.614)	0.490	(0.262)	0.752
Economic Development	0.022	0.190	0.168	0.260	(0.092)
Total	(1.636)	1.554	3.190	1.932	1.258
<u>Place & Development</u>					
Building Management	4.946	5.245	0.299	0.217	0.082
Housing (People) Services	2.548	3.711	1.163	0.643	0.520
Housing Development	0.022	0.036	0.014	0.012	0.002
Neighbourhood Services	1.315	1.352	0.037	0.062	(0.025)
Environmental Services	14.124	14.371	0.247	0.207	0.040
DSO	(2.008)	(1.247)	0.761	0.380	0.381
Total	20.947	23.468	2.521	1.521	1.000
<u>Finance and Resources</u>					
Customer and Communications	0.846	0.968	0.122	0.232	(0.110)
Organisation Development and HR	1.104	1.104	0.000	0.600	(0.600)
Governance	0.953	1.766	0.813	0.000	0.813
Digital and Strategic IT	4.750	4.005	(0.745)	0.000	(0.745)
Corporate Resources	2.189	2.366	0.177	0.600	(0.423)
Transformation	(1.500)	0.000	1.500	1.200	0.300
Transactional Services	3.076	4.316	1.240	0.700	0.540
Corporate and Departmental	(0.139)	(0.139)	0.000	0.485	(0.485)
F&R Sub Total before Covid Grant	11.279	14.386	3.107	3.817	(0.710)
Covid GRANT (General)	0.000	(14.790)	(14.790)	(11.075)	(3.715)
Covid GRANT Provisional (Income Loss)	0.000	(1.585)	(1.585)	(3.631)	2.046
Other Covid GRANT	0.000	(3.046)	(3.046)	0.000	(3.046)

Covid BIDS	0.000	(1.090)	(1.090)	0.000	(1.090)
Covid funding	0.000	(20.511)	(20.511)	(14.706)	(5.805)
Total	11.279	(6.125)	(17.404)	(10.889)	(6.515)
Chief Executive Office					
Executive's Office	0.352	0.352	0.000	0.000	0.000
Strategy and Performance	0.771	0.770	(0.001)	0.000	(0.001)
Total	1.123	1.122	(0.001)	0.000	(0.001)
GRAND TOTAL	124.066	121.193	(2.873)	(0.000)	(2.873)

% of revenue budget over/(under)	-2.32%	0.00%
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Non Service Areas					
Treasury Management	0.915	0.915	0.000	0.000	0.000
Other Non-Service Items	(0.769)	(0.769)	0.000	0.000	0.000
Parish Precepts	0.200	0.200	0.000	0.000	0.000
Total	0.346	0.346	0.000	0.000	0.000

GRAND TOTAL	124.412	121.539	(2.873)	(0.000)	(2.873)
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% of budget over/(under)	-2.31%	0.00%
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Appendix B General Fund Provisional Year End Position

This section provides further detail on key pressure areas and services with significant variances. A complete detailed breakdown is provided in Appendix A above

1. Adults & Communities - Adult Social Care

The overall overspend forecast in Adult Social Care is £3.588m, which is 9% of its budget £40.303m. This is a reduction of £0.987m from last quarter mainly attributable to a CCG claim for Hospital Discharges.

ADULTS & COMMUNITIES - FORECAST (YEAR END) POSITION 2020-21 ADULT SOCIAL CARE					
Service	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Safeguarding and Governance	0.490	0.430	(0.060)	(0.060)	0.000
ASC Management	1.390	1.111	(0.279)	(0.292)	0.013
Directly Provided Services	2.330	2.174	(0.156)	(0.097)	(0.059)
Mental Health Services	4.524	5.071	0.547	0.397	0.150
Learning Disability Services	11.200	11.934	0.734	0.705	0.029
North Locality	4.915	6.276	1.361	1.306	0.055
South Locality	4.245	5.974	1.729	1.852	(0.123)
East Locality	6.191	8.550	2.359	2.435	(0.076)
Reablement	1.266	0.926	(0.340)	(0.400)	0.060
Care Group Commissioning	3.752	3.662	(0.090)	0.010	(0.100)
Sub Total before Planned in Year Savings	40.303	46.108	5.805	5.856	(0.051)
Planned in year savings	0.000	(2.217)	(2.217)	(1.281)	(0.936)
Sub Total	40.303	43.891	3.588	4.575	(0.987)

2. **Adults & Communities – Communities & Regulatory**

The forecast for communities & skills is an overspend of £1.790m. The main area of overspend is due to the loss of income from the leisure services contract of £1.489m and the potential of having to pay extra monies to the provider of a similar amount. There are ongoing negotiations with provider and once these have concluded the outcome will be reported.

The forecast for regulatory services is an overspend of £0.733m This is due to a combination of Covid pressures causing some savings targets not to be met and £0.300m loss of income from trading services and additional staffing pressures due to covid19.

ADULTS & COMMUNITIES - FORECAST (YEAR END) POSITION 2020-21 COMMUNITIES					
Service	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Communities					
Community and Skills	4.505	6.295	1.790	2.057	(0.267)
Regulatory Services	0.198	0.931	0.733	0.788	(0.055)
Sub Total	4.703	7.226	2.523	2.845	(0.322)

3. **Children, Learning and Skills-Directorate Services**

CHILDREN, LEARNING & SKILLS - FORECAST (YEAR END) POSITION 2020-21 Directorate Services					
Directorate Services	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
PRC/Dismissal	0.208	0.183	(0.024)	(0.008)	(0.017)
PFI Unitary Charge	4.868	5.011	0.143	(0.964)	1.107
School Audit Fees	0.000	(0.020)	(0.020)	(0.020)	0.000

Central Management	0.224	0.288	0.065	0.021	0.044
Comm, Partnership & Performance	0.000	0.212	0.212	0.031	0.181
Sub Total	5.300	5.675	0.375	(0.939)	1.315

The Directorate service are is forecast to overspend by £0.375m above the councils agreed budget, this relates mainly to pressures within the PFI unitary charge, where utilities costs have increased and staffing costs within the communities, partnership and performance area..

4. **Children, Learning and Skills-Directorate Services- Slough Children's Services Trust**

CHILDREN, LEARNING & SKILLS - FORECAST (YEAR END) POSITION 2020-21 Slough Children's Services Trust					
Slough Childrens Services Trust	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Slough Childrens Services Trust	28.723	31.068	2.345	1.572	0.773
Sub Total	28.723	31.068	2.345	1.572	0.773

The SCST is forecast to overspend by £2.345m above the agreed Council's budget, which relates to pressures with regards to the Covid-19 pandemic and is a reflection of increasing numbers of Children Looked After.

5. **Children, Learning and Skills-Directorate Services- Schools**

CHILDREN, LEARNING & SKILLS - FORECAST (YEAR END) POSITION 2020-21 Schools					
Schools	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M

Governor Training	0.036	0.037	0.001	0.001	0.000
Transport for SEN School Pupils	2.910	2.829	(0.081)	0.137	(0.218)
Strategic Information Resources	0.341	0.448	0.107	0.108	(0.001)
School Improvement Core	0.095	0.106	0.011	(0.003)	0.014
SACRA	0.005	0.005	0.000	0.000	0.000
Music Service (SF26)	(0.001)	(0.008)	(0.007)	(0.026)	0.019
Home to School Transport-Operational	0.051	0.078	0.027	0.027	0.000
Education Management (Inclusion)	0.029	0.029	0.000	0.000	0.000
Business Support	0.250	0.301	0.051	0.054	(0.003)
Tenancies for Schools	(0.013)	(0.018)	(0.005)	(0.005)	0.000
Catering General	(0.011)	(0.022)	(0.011)	(0.011)	0.000
Sub Total	3.691	3.784	0.093	0.282	(0.189)

The Schools service is forecast to overspend by £0.093m above the agreed Council's budget, this relates mainly to pressures within the Transport for pupils with SEN area and is reflective of both covid-19 pressures and the changing needs of the pupils who access the service.

6. Regeneration – Major Infrastructure

The Major Infrastructure service has a forecast of £0.634m adverse position and is summarised in the table below. The change is due to higher consultancy costs (Q3 vs Q2) and an increase in costs for street lighting, maintenance and electricity.

REGENERATION - FORECAST (YEAR END) POSITION 2020-21 MAJOR INFRASTRUCTURE					
Service - Major Infrastructure	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Heathrow Strategic Planning Group	0.000	0.000	0.000	0.000	0.000
Planning Development Fund	0.000	0.000	0.000	0.000	0.000
Heathrow West/Arora	0.000	0.000	0.000	0.000	0.000
Highways & Transportation Consultancies	0.465	1.247	0.782	0.412	0.370
Transport and Highways	0.427	0.351	(0.076)	(0.069)	(0.007)
Environmental Quality	0.257	0.252	(0.005)	(0.006)	0.001
Fleet Challenge	0.035	0.035	0.000	0.000	0.000
Highways / Roads (Structural)	0.088	0.081	(0.007)	(0.007)	0.000
Street Lighting	0.355	0.508	0.153	0.153	0.000
Air Quality Sensor Project	0.000	0.000	0.000	0.000	0.000
Traffic Management & Road Safety	0.399	0.381	(0.018)	(0.018)	0.000
Access Fund	0.000	0.000	0.000	0.000	0.000
Public Transport	2.186	1.925	(0.261)	(0.261)	0.000
Fleet Management	0.022	(0.031)	(0.053)	(0.047)	(0.006)
Community Transport	0.029	0.148	0.119	0.118	0.001
TOTAL	4.263	4.897	0.634	0.275	0.359

7. Regeneration - Planning & Transport

The Planning and Transport service has a forecast of £0.968m adverse position and is summarised in the table below. This is a decrease from last quarter due to Development Management having an upsurge in invoiced and expected income for planning activities.

REGENERATION - FORECAST (YEAR END) POSITION 2020-21 PLANNING & TRANSPORT					
Service - Planning & Transport	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Local Land Charges	(0.063)	(0.024)	0.039	0.034	0.005
Director Management Unit	0.661	0.648	(0.013)	0.001	(0.014)
Planning Policy	0.692	0.477	(0.215)	(0.227)	0.012
Building Control	0.061	0.382	0.321	0.321	0.000
Development Management	0.284	0.641	0.357	0.592	(0.235)
Bus Lane Enforcement	(0.750)	(0.287)	0.463	0.391	0.072
Highways	0.153	0.133	(0.020)	(0.039)	0.019
Highways / Roads (Routine)	1.003	1.003	0.000	0.003	(0.003)
Land Drainage	0.159	0.159	0.000	0.000	0.000
Street works and Permits	(0.093)	(0.056)	0.037	0.035	0.002
TOTAL	2.107	3.075	0.968	1.111	(0.143)

The Building Control pressure of £0.321m has increased and is mainly due to the emergency response earlier this year regarding the roof damage in the high street. This is being challenged by our legal team for possible recovery. The

other pressures mainly arises within Bus Lane Enforcement £0.463m income loss due to Covid-19, the average number of tickets issued are much lower than estimated. Any funds generated due to bus lane cameras must be used to reinvest within SBC's transport and highways functions.

8. Regeneration - Parking

The Parking service has a pressure of £0.593 adverse. This is summarised below:

REGENERATION - FORECAST (YEAR END) POSITION 2020-21 PARKING					
Service - Parking	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Car Parks	0.297	0.313	0.016	0.027	(0.011)
On- Street Parking Account	0.364	0.567	0.203	0.186	0.017
Parking Development	0.051	0.051	0.000	0.000	0.000
Car Parks-Ground Level Pay	(0.287)	(0.164)	0.123	0.160	(0.037)
Car Parks-Hatfield Multi Storey	0.104	0.162	0.058	0.015	0.043
Car Parks-Ground Level Free	0.023	0.012	(0.011)	0.000	(0.011)
Car Parks-Herschel Multi Story	(0.125)	0.079	0.204	0.101	0.103
TOTAL	0.427	1.020	0.593	0.489	0.104

Parking is projected to have an income loss in parking fees and fines of £0.593m due to Covid 19, the projection assumes fees to resume to pre-Covid levels from January however the new lockdown will need to be reviewed for impact on revenues in ongoing projections.

9. Regeneration - Regeneration Development

Currently Regeneration Development has a forecast overspend of £0.334m mainly attributed to lower rental income due to changes in a number of the renewed leases

Service - Regeneration Development	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Strategic Acquisition Board	(5.605)	(5.497)	0.108	0.111	(0.003)
Slough Housing Company	0.000	0.000	0.000	0.000	0.000
Asset Management	(0.134)	0.179	0.313	0.100	0.213
Commercial Properties	(0.339)	(0.737)	(0.398)	(0.177)	(0.221)
Age Concern	0.000	0.000	0.000	0.000	0.000
Capital Disposal & Feasibility Studies	(0.279)	0.003	0.282	0.000	0.282
Bus Station	0.042	0.072	0.030	0.026	0.004
Property Management	(0.036)	(0.037)	(0.001)	(0.001)	0.000
TOTAL	(6.351)	(6.017)	0.334	0.059	0.275

10. **Regeneration - Economic Development**

Within Economic Development there is an overspend due a pressure from unachieved savings, the service is currently reviewing this to ascertain whether the target can be met from other regeneration services.

REGENERATION - FORECAST (YEAR END) POSITION 2020-21 ECONOMIC DEVELOPMENT					
Service - Economic Development	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Economic Development	(0.013)	0.120	0.133	0.150	(0.017)
Town Centre	0.000	0.035	0.035	0.110	(0.075)
Slough BID	0.035	0.035	0.000	0.000	0.000
TOTAL	0.022	0.190	0.168	0.260	(0.092)

11. **Place & Development - Building Management**

Building Management is currently forecast an overspend of £0.299m. Business Rates refund from LMP has helped reducing the pressure on non closure of SMP building and costs have been forecasted for SMP building to remain open until January 2021. The extra income in community centres has helped to reduce the overall pressure. Covid spend pressure to date is £0.117m and the remaining pressures due to general repair pressures.

PLACE & DEVELOPMENT - FORECAST (YEAR END) POSITION 2020-21 BUILDING MANAGEMENT					
Service - Building Management	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
ASC buildings	0.175	0.106	(0.069)	(0.036)	(0.033)
Central functions	3.324	3.154	(0.170)	(0.244)	0.074
Community Centres and Hubs	0.869	1.216	0.347	0.306	0.041
Children Centres and Libraries	0.540	0.720	0.180	0.179	0.001
Parks Buildings	0.038	0.049	0.011	0.012	(0.001)
TOTAL	4.946	5.245	0.299	0.217	0.082

12. **Place & Development - Strategic Housing Services**

The councils decision was to provide extra funding for temporary accommodation and this element of the service is projecting an underspend of £0.050m. There have been minor salary savings in staffing within Strategic Housing from previous month forecast due to staff vacancies. The pressure of £0.300m will be funded from Covid grant. The overspend in Housing Revenues and Reviews is due to a rent policy change which has resulted in some Housing Benefit paid out cannot be claimed back from DWP. The remaining pressures are Home Improvements which relates to income targets that are met from officer's time recharges based on capital expenditure, and the capital expenditure has reduced causing a pressure. Social Lettings pressures are

rental top-up payments to James Elliman Homes and landlord incentive payments.

PLACE & DEVELOPMENT - FORECAST (YEAR END) POSITION 2020-21 HOUSING (PEOPLE) SERVICES					
Service - Housing (People) Services	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Housing Allocations	0.115	0.115	0.000	0.000	0.000
Housing Revenues and Reviews	0.159	0.642	0.483	0.000	0.483
Temporary Accommodation	0.977	0.927	(0.050)	(0.128)	0.078
Housing Advice and Homelessness	0.649	0.643	(0.006)	0.000	(0.006)
Customer and Business Support	0.220	0.154	(0.066)	(0.050)	(0.016)
Mallards	0.000	0.000	0.000	0.000	0.000
Home Improvements	(0.081)	0.114	0.195	0.200	(0.005)
Social Lettings	0.379	0.700	0.321	0.321	0.000
Strategic Housing	0.130	0.116	(0.014)	0.000	(0.014)
MHCLG RSI Grant	0.000	0.300	0.300	0.300	0.000
Housing Demand Grants	0.000	0.000	0.000	0.000	0.000
PRS/RRP Funding	0.000	0.000	0.000	0.000	0.000
TOTAL	2.548	3.711	1.163	0.643	0.520

13. **Place & Development – Environmental Services and DSO (Direct Service Organisation)**

This service has a forecast overspend of £0.246 and this is mainly attributable to an increase in waste collection costs.

PLACE & DEVELOPMENT - FORECAST (YEAR END) POSITION 2020-21 ENVIRONMENTAL SERVICES					
Service - Environmental Services	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Environmental Client	0.000	0.000	0.000	0.000	0.000
Waste Management	5.285	5.526	0.241	0.207	0.034
Chalvey Transfer Station	1.483	1.483	0.000	0.000	0.000
Cleansing	2.042	2.042	0.000	0.000	0.000
Public Conveniences	0.000	0.000	0.000	0.000	0.000
Domestic Refuse	4.361	4.361	0.000	0.000	0.000
Grounds Maintenance	0.953	0.958	0.005	0.000	0.005
Waste & Environment	0.000	0.000	0.000	0.000	0.000
TOTAL	14.124	14.370	0.246	0.207	0.039

PLACE & DEVELOPMENT - FORECAST (YEAR END) POSITION 2020-21 DSO					
Service - Direct Service Organisation (DSO)	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Waste & Cleansing Refuse	(1.192)	(1.273)	(0.081)	0.000	(0.081)

Waste & Cleansing Streets	(0.625)	(0.778)	(0.153)	0.000	(0.153)
Waste & Cleansing Transfer	(0.883)	(0.908)	(0.025)	0.000	(0.025)
Waste & Cleansing Trade Waste	0.000	(0.040)	(0.040)	0.000	(0.040)
Grounds-Grounds Maintenance	0.666	0.674	0.008	0.000	0.008
Grounds-Grounds Schemes Projects	(0.185)	(0.185)	0.000	0.380	(0.380)
Highways-Highways Maintenance	(0.011)	(0.006)	0.005	0.000	0.005
Major Infrastructure Schemes	(2.050)	(1.003)	1.047	0.000	1.047
General-Admin	2.272	2.272	0.000	0.000	0.000
TOTAL	(2.008)	(1.247)	0.762	0.380	0.381

The DSO services are forecast to overspend by £0.762m due to an increase in waste disposal costs, a reduction in LEP work and capital recharge income from Highways major infrastructure works.

14. Finance & Resources – Customer & Communications

This area is now projected to overspend by £0.122m. This forecast is due mainly to loss of printing recharge income as a result of staff working from home due to Covid-19 pandemic but the service is contractually bound to pay for the cost of a fleet of printing equipment. The remainder is due to temporary staffing costs and honorarium awarded to employees.

FINANCE & RESOURCES - FORECAST (YEAR END) POSITION 2020-21 CUSTOMER & COMMUNICATIONS					
Service - Customer & Communications	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Information Governance	0.084	0.096	0.012	0.009	0.003
Media & Communications	0.447	0.433	(0.014)	0.018	(0.032)
Events	0.003	0.000	(0.003)	0.075	(0.078)
Fireworks	0.011	0.010	(0.001)	(0.001)	0.000
Printing	(0.049)	0.048	0.097	0.101	(0.004)
Local Welfare Provision	0.350	0.380	0.030	0.030	0.000
TOTAL	0.846	0.967	0.122	0.232	(0.111)

15. Finance & Resources - Organisation Development & Human Resources (OD&HR)

The service is projected to spend to budget, a number of the under and overspends offset each other within the service.

FINANCE & RESOURCES - FORECAST (YEAR END) POSITION 2020-21 ORGANISATION DEVELOPMENT & HR					
Service - Organisation Development & HR (OD&HR)	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Human Resources	0.968	1.068	0.100	0.042	0.058

Health and Safety	0.233	0.297	0.064	0.065	(0.001)
Training	0.515	0.413	(0.102)	(0.044)	(0.058)
Union Work	0.049	0.049	0.000	0.000	0.000
Emergency Planning	0.187	0.188	0.001	0.000	0.001
Payroll	0.402	0.339	(0.063)	(0.064)	0.001
People Services Transformation	(1.250)	(1.250)	0.000	0.601	(0.601)
TOTAL	1.104	1.104	0.000	0.600	(0.600)

16. Finance & Resources – Corporate Resources

This service is forecast to overspend by £0.177m. This is due to increased audit costs and interim staffing resources whilst awaiting the restructure however this has partly been offset by grant income.

FINANCE & RESOURCES - FORECAST (YEAR END) POSITION 2020-21 CORPORATE RESOURCES					
Service - Corporate Resources	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Finance Miscellaneous	0.100	0.349	0.249	0.000	0.249
Community Investment Fund	0.210	0.210	0.000	0.000	0.000
Corporate Finance	0.561	0.435	(0.126)	0.521	(0.647)
Insurance and Risk Management	0.332	0.332	0.000	0.000	0.000
Internal Audit	0.190	0.190	0.000	0.000	0.000
Investigations Unit	0.100	0.100	(0.001)	0.041	(0.042)
Finance & Resource Management Unit	0.276	0.297	0.021	0.021	0.000
Project Arvato	0.000	0.000	0.000	0.000	0.000
Care Leavers & Council Tax	0.005	0.005	0.000	0.000	0.000
Transactional Finance	0.061	0.062	0.001	0.000	0.001
Purchase to Pay	0.123	0.129	0.006	0.005	0.001
Accounts Receivable	0.272	0.310	0.038	0.020	0.018
Cashiers	0.046	0.036	(0.010)	(0.011)	0.001
Rent Accounts	(0.087)	(0.088)	(0.001)	0.003	(0.004)

TOTAL	2.189	2.366	0.177	0.600	(0.423)
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17. **Finance & Resources – Transactional Services**

Transactional Services has forecast overspend of £1.240m. This pressure is largely due to temporary staffing costs, Liberata contractual fees and non budgeted additional resources brought on due to Covid-19 pressures.

FINANCE & RESOURCES - FORECAST (YEAR END) POSITION 2020-21 TRANSACTIONAL SERVICES					
Service - Transactional Services	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Transactional Services	3.076	4.316	1.240	0.700	0.540
TOTAL	3.076	4.316	1.240	0.700	0.540

18. **Finance & Resources – Corporate and Departmental Services**

FINANCE & RESOURCES - FORECAST (YEAR END) POSITION 2020-21 CORPORATE & DEPARTMENTAL SERVICES					
Service - Corporate & Departmental Services	Revised Budget	Forecast (Year End) Position 31.03.2021	Full Year Variance	Last Variance Sept 2020 Q2	Change (Dec. 2020 Q3 & Sept 2020 Q2)
	£'M	£'M	£'M	£'M	£'M
Corporate Democratic Core	(0.205)	(0.205)	0.000	0.000	0.000
Pensions	0.478	0.401	(0.077)	(0.077)	0.000
Benefits Paid & Subsidies	(0.412)	(0.385)	0.027	0.512	(0.485)
Holding Codes	0.000	0.050	0.050	0.050	0.000
TOTAL	(0.139)	(0.139)	0.000	0.485	(0.485)

APPENDIX C SAVINGS 2020-21

SAVINGS MONITOR 2020-21										
Directorate	Service	TF Denotes Transformation Fund	Savings Agreed	Savings Identified to date	Savings Expected to be achieved	Savings Now Deemed Unachievable	Savings Item	RAG	Comments	Saving Type
			£'000	£'000	£'000	£'000				
A&C	Adult Social Care Commissioning		100	100	0	0	Recommission floating support services	GREEN	Completed New Service now in place	Commercial
A&C	Adult Social Care Commissioning		150	150	0	0	Review Provider Services and Personalisation Opportunities	GREEN	Increase in D.P. and reduced use of provider services i.e. day services	Strategic Review
A&C	Adult Social Care Operations		100	0	0	100	Mental Health - Extension of Hope House Services	RED		Efficiency
A&C	Communities and Leisure		1,489	0	0	1,489	Leisure Services - Leisure Contract Management savings	RED	Due to COVID impact on Leisure Services	Commercial
A&C	Communities and Leisure		51	0	51	0	Redesign support	AMBER		Efficiency
A&C	Communities and Leisure		40	0	0	40	Revenue payback from capital investment	RED	Revenue pay back from capital not realising	Income
A&C	Regulatory Services		465	0	0	465	Regulatory services becoming fully self funded	RED	Part of Our Futures Programme	Commercial
Total	Adult & Communities		2,395	250	51	2,094				

Directorate	Service	TF Denotes Transformation Fund	Savings Agreed	Savings Identified to date	Savings Expected to be achieved	Savings Now Deemed Unachievable	Savings Item	RAG	Comments	Saving Type
			£'000	£'000	£'000	£'000				
CLS	Schools (General Fund)		110	0	110	0	Redesign support	AMBER		Efficiency
CLS	School Effectiveness	TF	180	0	180	0	School Effectiveness Review	AMBER		Income
CLS	Children, Learning and Skills	TF	300	0	300	0	Transformation of Early Help	AMBER		Strategic Review
Total	Children, Learning & Skills		590	0	590	0				

Directorate	Service	TF Denotes Transformation Fund	Savings Agreed	Savings Identified to date	Savings Expected to be achieved	Savings Now Deemed Unachievable	Savings Item	RAG	Comments	Saving Type
			£'000	£'000	£'000	£'000				
Regen	Regeneration Development		100	0	0	100	Regeneration - Income generation target	RED	Due to COVID impact on services	Commercial
Regen	Planning & Transport		400	0	0	400	Traffic Enforcement Income	RED	Due to COVID impact on services	Income
Regen	Regeneration Development		(1,000)	0	-1,000	0	ESFA - One off funding for school on TVU site	GREEN	This is not a saving, this is a reversal of saving.	Commercial
Total	Regeneration		(500)	0	-1,000	500				

Directorate	Service	TF Denotes Transformation Fund	Savings Agreed	Savings Identified to date	Savings Expected to be achieved	Savings Now Deemed Unachievable	Savings Item	RAG	Comments	Saving Type
			£'000	£'000	£'000	£'000				
P&D	Environmental Services & DSO	TF	135	0	135	0	DSO Traded Services	AMBER		Commercial
P&D	Environmental Services & DSO		700	0	700	0	DSO wins more major infrastructure project work (one off)	AMBER		Income
P&D	Environmental Services & DSO	TF	150	0	150	0	Environmental services - work for other local authorities (Line Painting etc.)	AMBER		Commercial
P&D	Environmental Services & DSO		156	0	156	0	Inflationary increases and grant bids	AMBER		Income
P&D	Housing (People) Services		50	50	0	0	Housing Regulations Team - Business development Manager	GREEN		Efficiency
P&D	Housing (People) Services		100	0	100	0	Private Sector Acquisition Team (Housing)	AMBER		Efficiency
Total	Place & Development		1,291	50	1,241	0				

Directorate	Service	TF Denotes Transformation Fund	Savings Agreed	Savings Identified to date	Savings Expected to be achieved	Savings Now Deemed Unachievable	Savings Item	RAG	Comments	Saving Type
			£'000	£'000	£'000	£'000				
F&R	Finance & Resources (Directorate wide)	TF	1,500	0	250	1,250	Customer & Accommodation - Transformation Savings	RED	Part of Our Futures Programme	Commercial
F&R	Finance & Resources (Directorate wide)		1,184	1,184	0	0	Efficiencies from redesigned support services	GREEN	Delivered on B016 as part of the transactional services returning in house	Efficiency
F&R	Governance	TF	300	0	300	0	Recommissioning and reviews of major commercial contracts	AMBER		Commercial
F&R	People (Directorate wide)	TF	750	0	750	0	Slough Academy - Reduce Agency Spend	AMBER		Staffing
F&R	People (Directorate wide)		210	210	0	0	Electric Vehicle Initiatives	GREEN		Staffing
Total	Finance & Resources		3,944	1,394	1,300	1,250				

Directorate	Service	TF Denotes Transformation Fund	Savings Agreed	Savings Identified to date	Savings Expected to be achieved	Savings Now Deemed Unachievable	Savings Item	RAG	Comments	Saving Type
			£'000	£'000	£'000	£'000				
Non Service Items Treasury	Treasury - Interest Receivable		(340)	-340	0	0	Wexham - Additional interest following delayed return of Capital	GREEN	This is not a saving, this is a reversal of saving.	Commercial
Non Service Items Treasury	Treasury - Interest Receivable		575	575	0	0	Increased income from Treasury Management	GREEN		Commercial
Total	Treasury Finance & Resources		235	235	0	0				
Total Savings			7,955	1,929	2,182	3,844				
% Total				24%	27%	48%				

RAG LEGEND	
GREEN	Delivered or on track to be delivered in full
AMBER	Majority delivery of savings expected
RED	Will not be implemented or likely to be not be implemented