

Slough Borough Council Best Value Commissioners

Instruction Note 6 - Instruction under powers provided by the Best Value Directions

12 August 2025

Budget management – Instruction for immediate application

This Commissioner financial instruction follows discussion at the Corporate Leadership Team (CLT) meeting on 6 August 2025 and Finance Improvement Board on 31 July 2025.

The following principles are to be implemented with immediate effect.

In order for these measures to be successful it is essential that all Executive Directors and Directors support the implementation within each service area.

Executive Directors are to feedback immediately in writing any variations to these instructions, with proposed alternative arrangements which will require commissioner approval in writing.

Service Revenue Spend:

- In high spend areas (Adults, Regeneration, Housing and Environment (RHE) and Children's)
 - Articulation of current service metrics
 - Run rates (sensitivity analysis e.g. Qtr 1 spend assumed for remainder of year)
 - Unit costs
 - Future demand service metrics – contractual / non contractual spend
- RHE - Review highways commuted sums, s278, s38 – applications to service budgets & level of interest applied.
- Public Health Grant & Reserve, greater alignment with service / corporate priorities and health outcomes – additional grant to be allocated against existing eligible spend.

All service leads:

- Review establishment monthly run rates and extrapolate options to model forecasts
- Review of all agency assignments with the aim of releasing roles that are not essential or income generating
- Recruitment freeze of non-essential or non-income generating roles
- Establishment / payroll - incremental drift contained with savings found elsewhere within your service budget

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- Review spend analysis to identify where there are legacy underspends and income, budgets overachieved 2024/25 and year on year, for budget adjustment / removal
- Review inflation uplifts and pause, subject to contract renegotiations
- Review 2025/26 savings measures and seek opportunities for stretch targets
- Discretionary budget / funds across all areas identified, reviewed and non-essential expenditure paused.
- Reductions in external revenue grants are to be managed within the service i.e. spend to match income.

Project Spend

- Review all revenue projects Council-wide and identify what can be stopped or paused.
- Review all general fund capital projects Council-wide and identify what can be stopped or paused.
- Re-profiling of schemes that are not time limited or grant funded conditions, to improve cashflow.
- All schemes need to be value engineered within the funding available. i.e. if a grant is reduced the scheme needs to reduce accordingly.

Corporate Reviews

It is important to note that the impact of the below instructions and options to mitigate need to be shared by Directors.

- Non-transformation growth proposals approved in the 2025/26 budget, not yet allocated, paused.
- Release of any reserve approved in 2025/26 budget paused. Release of any remaining contingencies in 25/26 budget paused.
- All new grants to be reported corporately, with written articulation of outcomes specified by Directors for commissioner approval prior to any commitment of spend.
- All underspends revenue and capital are returned to the general contingency (either revenue or capital) for consideration by CLT/commissioners and Members for prioritisation.
- Continuation of the balance sheet reviews including bad or doubtful debt provisions to identify any over provisions / allocations.

Principles for further urgent review

- Directors to review recharges to ring fenced accounts, companies, trusts, to ensure total costs are recharged. Note - cross subsidisation is not acceptable.

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- As agreed, discretionary fees and charges to be reviewed for in-year uplift where appropriate.
- As agreed, review service user charges for in-year uplift where appropriate.
- Review of all paused / delayed asset sales with a view to release for disposal and delivery of agreed or accelerated capital receipts.

Executive Directors will need to be mindful of their directorate budgets, statutory responsibilities as well as continuing to drive additional efficiency through planned expenditure, and/or increased income.

This Instruction will be published on the Slough Borough Council Commissioners web pages.



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