

## **SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Overview and Scrutiny Committee

**DATE:** 9<sup>th</sup> July 2020

**CONTACT OFFICER:** Barry Stratfull: Service Lead Finance (Deputy Section 151 Officer)

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**WARD(S):** All

### **PART I** **FOR COMMENT AND CONSIDERATION**

#### **REVENUE BUDGET MONITORING REPORT – 2019-20 PROVISIONAL (YEAR END) POSITION**

##### **1 Purpose of Report**

This report provides the Overview and Scrutiny Committee with an update on the provisional financial position of the Council's revenue account for 2019-20 financial year.

##### **2 Recommendation(s)/Proposed Action**

The Committee is requested to note:

- a) the reported underlying provisional financial position of the Council for the year end 2019-20;
- b) the Council's provisional reserve balances for the year end 2019-20;
- c) the budget transfer (virements) for 2019-20 as detailed in Section 9 of the report; and
- d) the write offs for the last financial quarter 2019-20 as detailed in Section 10 of the report.

##### **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

<b>Risk</b>	<b>Mitigating action</b>	<b>Opportunities</b>
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	Officers at SBC have been liaising with DfE, SCST and LGA Officials regarding the current SCST financial position and its potential impact on SBC.	N/A
Community Safety	N/A	N/A
Financial	Although this report is for the year end position of 2019-20 we need to note as outlined in the recent MTFS report the impact of Covid 19 for future years.	This report provides the provisional outturn for 2019-20 (01.04.19 – 31.03.20)
Timetable for delivery	The Council is currently reviewing the 2020-21 budgets due to the Covid 19 impact. It has a duty to set a balance budget for the year.	The Council has outlined in the 18 <sup>th</sup> 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 PROVISIONAL (YEAR END) POSITION 2019-20

### COUNCIL SUMMARY

5.1 The 2019-20 approved net budget for the Council is £108.781m.

The provisional total net expenditure recorded against this allocation is £108.731m. This gives a provisional surplus of £0.050m  $-(0.05\%)$ , which is £2.304m more favourable than the previous forecasted projections reported last quarter. Note the £2.304 includes the £1.152m Slough Children's' Services Trust (SCST) projection.

5.2 The current position, including SCST, is summarised in the table below with full details shown in Appendix A.

<b>SUMMARY - GENERAL FUND REVENUE PROVISIONAL (YEAR END) POSITION 2019-20</b>					
Directorate	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Adult & Communities	40.267	41.407	1.140	0.938	0.202
Children Learning & Skills (excl. SCST)	12.482	13.301	0.819	0.833	(0.014)
Slough Children's' Service Trust (SCST)	27.906	27.906	0.000	1.152	(1.152)
Regeneration	(2.346)	(2.661)	(0.315)	0.022	(0.337)
Place & Development	19.821	20.861	1.040	1.167	(0.127)
Finance & Resources	7.961	6.799	(1.162)	(0.441)	(0.721)
Chief Executive Office	0.963	1.009	0.046	0.023	0.023
<b>Total</b>	<b>107.054</b>	<b>108.622</b>	<b>1.568</b>	<b>3.694</b>	<b>(2.126)</b>
<b>% of revenue budget over/(under) spent</b>			<b>1.46%</b>		
<a href="#">Non Departmental Services[1]</a>	1.727	0.109	(1.618)	(1.440)	(0.178)
<b>Total (Incl. Non Departmental Services)</b>	<b>108.781</b>	<b>108.731</b>	<b>(0.050)</b>	<b>2.254</b>	<b>(2.304)</b>
<b>% of budget over/(under) spent</b>			<b>-0.05%</b>		

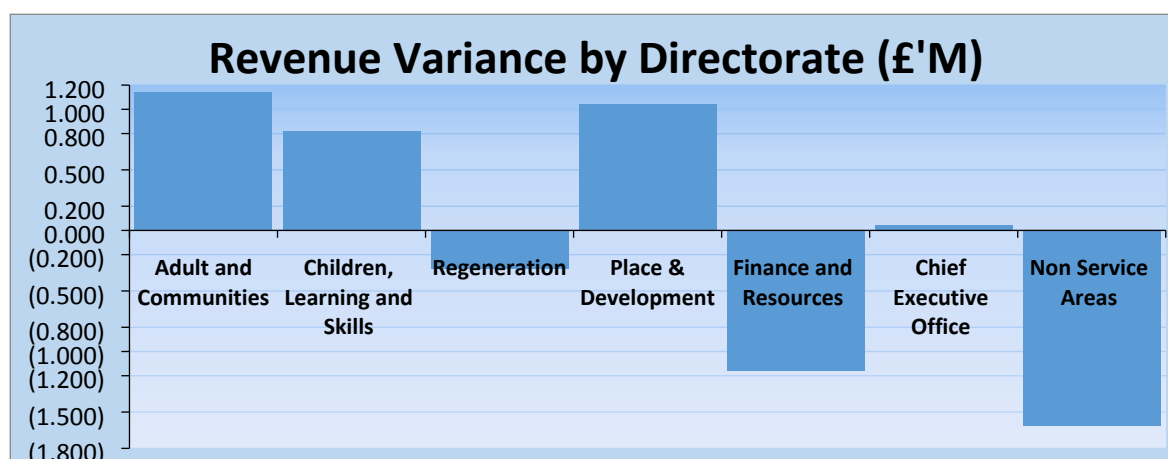
### Budget Changes

5.3 There have been budget transfers (virements) of £3.677m against base budget set at the start of the financial year, reporting movement from base budget of £105.104m to £108.781m. A detailed analysis is provided in section 9 of the report including any budget changes above £0.100m.

### Main Variances by Directorate

5.4 The provisional year end figures reports a surplus of £0.050m  $-(0.05\%)$  Since the last quarter of 2019-20 the position has improved by £2.304m. The full list of budget variances by Directorate is shown in the table and chart below. Then the main summary of the variances compared to last quarter are reviewed below the charts.

Directorate	Full Year Variance	%age
	£'M	£'M
Adult and Communities	1.140	2.83%
Children, Learning and Skills	0.819	2.03%
Regeneration	(0.315)	13.43%
Place & Development	1.040	5.25%
Finance and Resources	(1.162)	-14.60%
Chief Executive Office	0.046	4.78%
Non Service Areas	(1.618)	-93.69%
<b>GRAND TOTAL</b>	<b>(0.050)</b>	<b>-0.05%</b>



5.5 The above analysed the variances compared to the budget, the below reviews the variance of £2.304m which compares for each Directorate to the last quarter. The main reasons for the movement are summarised below with further details provided in the main body of the report.

- **Adult & Communities** – is adverse by £0.202m; mainly due to increased costs within regulatory services for grounds maintenance and reduced income.
  - **Children Learning & Skills** – is slightly improved by £0.014m; and the SCST has improved by £1.152m as our financial position, although this continues to be a pressure in SCST.
  - **Regeneration** – has also improved by £0.337m; due to increased levels of revenue achieved on its planned investment activities.
  - **Place & Development** – improved by £0.127m due to lower temporary accommodation costs
- Finance & Resources** – improved by £0.721m; these improvements are due to mixture of capitalisation costs and balance sheet reviews.
- **Chief Executive** – is slightly adverse by £0.023m; mainly due to staffing pressure which has an approved growth bid provided in budget setting of 2020-21.
  - **Non-Departmental** – shows additional interest income totalling £0.178m,

## Adults & Communities

- 5.6 The Directorate's approved budget is £40.267m with a net provisional outturn of £41.407m. This represents an overspend of £1.140m, (which is 2.83% of the approved budget), in comparison to quarter 3 an increase of £0.202m. There have been increases both in the numbers of clients being accepted for care as well as the length of time some clients are spending in receipt of care services.
- 5.7 The provisional outturn position is summarised in the table below and further analysis provided in Appendix B;

<b>ADULTS &amp; COMMUNITIES - PROVISIONAL (YEAR END) POSITION 2019-20</b>					
Directorate	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Adult Social Care	34.536	36.440	1.904	1.417	0.487
Public Health	(1.088)	(1.096)	(0.008)	0.000	(0.008)
Communities and Skills	6.354	5.181	(1.173)	(0.703)	(0.470)
Regulatory Services	0.465	0.882	0.417	0.224	0.193
<b>Total</b>	<b>40.267</b>	<b>41.407</b>	<b>1.140</b>	<b>0.938</b>	<b>0.202</b>

- 5.8 The overall overspend in Adult Social Care is £1.904m, the overspend is offset by additional monies from Better Care Fund (BCF). The winter pressures grant of £0.515m is not offset directly in the code hence the movement from quarter 3 causing an adverse variance. The Regulatory service also has an increased pressure as mentioned earlier, these are due to reduced income and increased costs in maintenance.

## Children, Learning & Skills and Slough Children's 'Services Trust

- 5.9 The Directorate's net controllable Revenue Budget for 2019-20 is £40.388m inclusive of the Dedicated Schools Grant (DSG). The provisional outturn is a £0.819m overspend (2.03% of its budget).
- 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

<b>CHILDREN, LEARNING &amp; SKILLS - PROVISIONAL (YEAR END) POSITION 2019-20</b>					
Directorate	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Directorate Services	1.205	1.268	0.063	(0.021)	0.084
Slough Children's' Service Trust (SCST)	27.906	27.906	0.000	1.152	(1.152)
Inclusion	0.585	0.803	0.218	0.211	0.007
Schools	3.331	4.318	0.987	1.067	(0.080)
Early Years and Prevention	2.048	1.599	(0.449)	(0.424)	(0.025)
<b>Sub Total</b>	<b>35.075</b>	<b>35.894</b>	<b>0.819</b>	<b>1.985</b>	<b>(1.166)</b>
<b>Dedicated Schools Grant (DSG)</b>	<b>5.313</b>	<b>5.313</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>TOTAL</b>	<b>40.388</b>	<b>41.207</b>	<b>0.819</b>	<b>1.985</b>	<b>(1.166)</b>

### **Slough Children's Services Trust (SCST)**

- 5.11 Please note the SCST was reporting a pressure in the last quarter the figures above include funding provided of £1.000m as agreed with Cabinet, also in the first quarter the budget was increased by £1.521m to meet the contract cost in SBC accounts.
- 5.12 As Members are aware, SCST has been forecasting a significant overspend since July 2019 and have explained the projected overspend on increases in staffing, placement and legal costs as a result of a spike in referrals in October/November 2018 and January 2019. These increased referrals have consequently led to more Child Protection cases and Children Looked After cases arising in 2019-20 than they had initially budgeted for.
- 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 has now been averted. Therefore this impact has been removed from the Q3 monitoring report. However, it is important to note that the risk might reappear in 2020-21.
- 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.

### **Inclusion.**

- 5.16 The service has a provisional overspend of £0.218m. There are general staffing pressures (i.e. maternity and sickness cover) within this service that result in an over-spend. Increase costs in legal fees for SEND related legal challenges.

### **Schools.**

- 5.17 The service has an overspend of £0.987m. This is due to additional costs arising within transport service; increases in the number of 1:1 journeys, a rise number of SEN pupils accessing the service and an increase in the number of journeys made outside the borough.

### **Early Years' and Prevention.**

- 5.18 The service has a provisional underspend by £0.449m. We have seen a further reduction in staffing costs, adding to the vacancy levels within the service. The service is planning a restructure, which will be costed and assessed for on-going affordability as part of the Council's Our Futures programme, with certain posts being held vacant until this work has been undertaken.

## Regeneration

- 5.19 The Regeneration Directorate has a provisional year end position of -£0.315m underspends, (13.43% of its revised budget) against a quarter 3 variance of £0.337m.
- 5.20 The provisional outturn position is summarised in the table below and further analysis provided in Appendix B;

<b>REGENERATION - PROVISIONAL (YEAR END) POSITION 2019-20</b>					
Directorate	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Directorate Management Unit	0.655	0.522	(0.133)	0.000	(0.133)
Major Infrastructure	4.409	4.321	(0.088)	0.011	(0.099)
Planning & Transport	1.383	1.205	(0.178)	(0.443)	0.265
Parking	0.375	(0.090)	(0.465)	(0.246)	(0.219)
Regeneration Development	(7.611)	(7.289)	0.322	0.349	(0.027)
Regeneration Delivery	(1.387)	(1.484)	(0.097)	0.000	(0.097)
Economic Development	(0.170)	0.154	0.324	0.351	(0.027)
<b>TOTAL</b>	<b>(2.346)</b>	<b>(2.661)</b>	<b>(0.315)</b>	<b>0.022</b>	<b>(0.337)</b>

## Place & Development

- 5.21 This Directorate's current net budget is £19.821m, (5.25% of its revised budget). The latest assessment of the year end position is an overspend of £1.040m. The main pressure in this area continues to relate to tackling homelessness and the DSO pressure relates to the capital projects delay..
- 5.22 The provisional outturn position is summarised in the table below and further analysis provided in Appendix B;

<b>PLACE &amp; DEVELOPMENT - PROVISIONAL (YEAR END) POSITION 2019-20</b>					
Directorate	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Building Management	3.810	3.996	0.186	0.000	0.186
Housing (People) Services	1.756	2.589	0.833	1.043	(0.210)
Neighbourhood Services	1.363	0.997	(0.366)	(0.476)	0.110
Environmental Services	14.164	14.151	(0.013)	0.000	(0.013)
Direct Service Organisation (DSO)	(1.272)	(0.872)	0.400	0.600	(0.200)
<b>TOTAL</b>	<b>19.821</b>	<b>20.861</b>	<b>1.040</b>	<b>1.167</b>	<b>(0.127)</b>

## Finance & Resources

- 5.23 This Directorate's current net budget is £7.961m, and has a favourable variance -£1.162. -(14.60% of its revised budget). The main improvement in the variance is within corporate resources due to additional income and unwind of provisions no longer required.

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

<b>FINANCE &amp; RESOURCES - PROVISIONAL (YEAR END) POSITION 2019-20</b>					
Directorate	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Customer and Communications	0.462	0.356	(0.106)	0.000	(0.106)
Organisation Development & HR	1.890	1.788	(0.102)	0.000	(0.102)
Governance	1.064	2.013	0.949	0.709	0.240
Digital & Strategic IT	1.240	1.217	(0.023)	0.000	(0.023)
Corporate Resources	(4.410)	(6.245)	(1.835)	(1.150)	(0.685)
Transactional Services	7.579	7.382	(0.197)	0.000	(0.197)
Local Welfare Provision	0.275	0.331	0.056	0.000	0.056
Corporate and Departmental	(0.139)	(0.043)	0.096	0.000	0.096
<b>TOTAL</b>	<b>7.961</b>	<b>6.799</b>	<b>(1.162)</b>	<b>(0.441)</b>	<b>(0.721)</b>

### Chief Executive

- 5.25 This Directorate's current net budget is £0.963m, and has a slight adverse variance of £0.023m (which is 4.78% of its revised budget). The main overspend is within Strategy and Performance staffing costs. This has been accepted as a growth bid in 2020-21 financial year.
- 5.26 The provisional outturn position is summarised in the table below and further analysis provided in Appendix B;

<b>CHIEF EXECUTIVE OFFICE - PROVISIONAL (YEAR END) POSITION 2019-20</b>					
Directorate	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Executive's Office	0.334	0.320	(0.014)	0.023	(0.037)
Strategy and Performance	0.629	0.689	0.060	0.000	0.060
<b>TOTAL</b>	<b>0.963</b>	<b>1.009</b>	<b>0.046</b>	<b>0.023</b>	<b>0.023</b>

### Non-Departmental Services

- 5.27 This service has a favourable variance of -£1.618 against a net budget position of £1.727m includes treasury function which includes interest payable and receivable. The treasury function follows the prudential code guidelines and which are agreed at cabinet.
- 5.28 The provisional outturn position is summarised in the table below and includes the accrued interest for land purchased from TVU and placed for future development by SUR.

<b>NON DEPARTMENTAL SERVICES - PROVISIONAL (YEAR END) POSITION 2019-20</b>					
Non-Departmental	Revised Annual	Provisional (Year End)	Full Year Variance	Last Variance	Change (Dec. 2019)



	Budget	Position 31.03.2020		December 2019 Q3	Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Treasury Management	2.821	1.106	(1.715)	(1.440)	(0.275)
Other Non Service Items	(1.197)	(1.167)	0.030	0.000	0.030
Parish Precepts	0.103	0.170	0.067	0.000	0.067
<b>TOTAL</b>	<b>1.727</b>	<b>0.109</b>	<b>(1.618)</b>	<b>(1.440)</b>	<b>(0.178)</b>

### Transformation Provisional (Year End) Position

- 5.29 The Council has an agreed Transformation programme and against a budget of £8.790m the provisional spend for the year 2019-20 is £7.552m. Therefore, in the General Fund services costs have been funded from capital receipts.
- 5.30 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.
- 5.31 The table below outlines the expenditure that was met from capital receipts. (Please note, projects that appear to have no budget are allocated from pooled budget areas and met transformation criteria)

Dept.	Transformation Fund Schemes	2019-20 Budget	Capital Receipt Allocated Mar 2020	Provisional Outturn 19- 20
		£'M	£'M	£'M
A&C	Cemetery and Crematorium work	0.000	0.128	0.128
A&C	Transformation Staffing Costs	0.000	0.274	0.274
Chief Exec.	Transformation Fund - Our Futures	4.200	1.436	(2.764)
CLS	CLS Trading Services	0.075	1.016	0.941
F&R	3rd & 4th Tier Restructures	0.900	0.714	(0.186)
F&R	Customer & Accommodation	1.700	2.497	0.797
F&R	Slough Academy	0.650	0.549	(0.101)
F&R	Public Health Research	0.008	0.008	0.000
F&R	Counter Fraud - Invest to Save	0.100	0.100	0.000
F&R	Electric Vehicle Initiative	0.290	0.000	(0.290)
F&R	Staffing Time	0.000	0.128	0.128
F&R	Essex Library - Legal costs	0.000	0.052	0.052
P&D	Waste & Environment Insourcing	0.300	0.300	0.000
P&D	Property Licensing H219	0.033	0.033	0.000
P&D	Reducing Youth Homelessness	0.040	0.023	(0.017)
P&D	2 x Housing Regulation Officers	0.086	0.007	(0.079)
Regen	Bus Lane Cameras	0.100	0.100	0.000
Regen	Town centre	0.308	0.187	(0.121)
<b>Total</b>		<b>8.790</b>	<b>7.552</b>	<b>(1.237)</b>

## 6 Impact on Council Reserves

- 6.1 The Council currently has £8.123m of general reserves and £8.147m of earmarked reserves available to protect the Council from current Covid 19 financial pressures. The Council has significantly reduced the Q3 projected overspend and, as agreed in December 2019, cabinet funded the SCST the additional £1.000m. .

<b>COUNCIL RESERVES PROVISIONAL (YEAR END) POSITION 2019-20</b>			
<b>Council Reserves</b>		<b>Provisional (Year End) Position 31.03.2020</b>	
	<b>£'M</b>		<b>£'M</b>
General Fund	8.123	Trust Deficit at 31.03.20	1.000
Earmarked Reserves	8.147	TRUST Deficit funded form Earmarked Reserves	-1.000
		SBC Provisional Surplus	0.050
<b>Total</b>	<b>16.270</b>	<b>Total</b>	<b>0.050</b>
Current Surplus	0.050		
<b>Provisional Balance at 31.03.2020</b>	<b>16.320</b>		

- 6.2 In the S25 statement within the Revenue Budget report presented to full Council, in February 2019, the Section 151 Officer noted that the *“current level of General Fund reserve is ...considered to be the absolute minimum on the basis that the budget balances in 2019-20”*. Therefore, should General Fund reserves fall below this level, the Council would be required to make an immediate repayment, as part of the 2020-21 revenue budget process, to return the general reserves to an appropriate level. Be noted that the earmarked reserve balance has increased from £4.200m to £9.147m. but reduced by the £1.0m for SCST
- 6.3 An initial financial assessment of the Covid-19 impact was presented to Cabinet on 18<sup>th</sup> May 2020. Which indicates a gross cost to the Council could reach £15.300m. The government grant to cover Covid-19 amounts to £7.600m and is insufficient and leaves a initial funding gap of £7.700m.
- 6.4 2020-21 expenditure reductions of £4.800m have been identified to partly offset this and leave a possible £2.900m adverse impact on general reserves. Although the forecast shortfall in funding can be contained within the general reserves and further pressures, if realised, could lead to general reserves dipping below the recommended minimum. This could lead to the need for a freeze on all non-statutory funding.
- 6.5 The financial situation will need to be monitored closely, acknowledging that the current estimates remain provisional as the full impacts of the virus are still emerging.
- 6.6 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. This is an in year increase of £6.161m of which £5.865 is High Needs Block. The Council does not have to take account of this deficit in setting its budget and the Council does not need to take this balance into account when considering the robustness of the Council’s reserves. The schools balances are £6.156m an increase in reserves of £0.691m over 2018-19 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".*

6.7 The Council does though need to agree with the DfE how the deficit is going to be cleared in future years.

## 7. Housing Revenue Account (HRA)

7.1 The HRA provisional outturn position is to spend £38.828m against a provisional income of £35.980m expected, this gives a provisional net deficit for the HRA of £2.848m. This is a slight improvement against the budget. 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 £16.267 at the beginning of the financial year and will reduce to £13.419

7.3 The latest overall position is summarised in the table below and a further breakdown of the service.

<b>SUMMARY - HOUSING REVENUE ACCOUNT PROVISIONAL (YEAR END) POSITION 2019-20</b>					
Service	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
HRA Expenditure	38.290	38.828	0.538	0.000	(0.538)
HRA Income	(35.419)	(35.980)	(0.561)	0.000	0.561
<b>Total</b>	<b>2.871</b>	<b>2.848</b>	<b>(0.023)</b>	<b>0.000</b>	<b>0.023</b>

7.4 The detailed breakdown is provided below for the HRA provisional projection. The main expenditure variance was on Management and Services due to reduction in expenditure relating to staffing vacancies and project work delays and increase in borrowing costs.

<b>HOUSING REVENUE ACCOUNT PROVISIONAL (YEAR END) POSITION 2019-20</b>					
Service - Housing Revenue Account	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
<b>EXPENDITURE</b>					
Management Team (& Recharges)	4.965	4.402	(0.563)	0.000	(0.563)
Supported Housing	0.030	0.002	(0.028)	0.000	(0.028)
Tenant Services	1.835	2.038	0.203	0.000	0.203
Neighbourhood Housing Area North	0.509	0.707	0.198	0.000	0.198
Neighbourhood Housing Area South	0.368	0.282	(0.086)	0.000	(0.086)
Neighbourhood Housing Area East	0.504	0.510	0.006	0.000	0.006
Arears & Investigations	0.564	0.586	0.022	0.000	0.022
Client Services Team	0.926	0.761	(0.165)	0.000	(0.165)
Neighbourhood Resilience & Enforcement Team	0.322	0.289	(0.033)	0.000	(0.033)
Housing Allocations	0.071	0.065	(0.006)	0.000	(0.006)

Tenants Participation Team	0.302	0.299	(0.003)	0.000	(0.003)
Lettings	0.202	0.199	(0.003)	0.000	(0.003)
Leaseholder Team	0.236	0.345	0.109	0.000	0.109
Housing Repairs	8.500	8.764	0.264	0.000	0.264
Loans, Bad Debt & Council Tax	6.441	7.071	0.630	0.000	0.630
Depreciation & Funding of Capital Projects	12.515	12.508	(0.007)	0.000	(0.007)
<b>TOTAL EXPENDITURE</b>	<b>38.290</b>	<b>38.828</b>	<b>0.538</b>	<b>0.000</b>	<b>0.538</b>
<b>INCOME</b>					
Dwelling Rents	(31.453)	(32.558)	(1.105)	0.000	(1.105)
Garage Rents	(0.491)	(0.391)	0.100	0.000	0.100
Shop Rent	(0.635)	(0.496)	0.139	0.000	0.139
Other Rents	(0.846)	(0.324)	0.522	0.000	0.522
Leaseholder Service Charges	(0.296)	(0.667)	(0.371)	0.000	(0.371)
General Service Charges	(1.683)	(1.474)	0.209	0.000	0.209
Interest	(0.015)	(0.070)	(0.055)	0.000	(0.055)
<b>TOTAL INCOME</b>	<b>(35.419)</b>	<b>(35.980)</b>	<b>(0.561)</b>	<b>0.000</b>	<b>(0.561)</b>
<b>TOTAL</b>	<b>2.871</b>	<b>2.848</b>	<b>(0.023)</b>	<b>0.000</b>	<b>(0.023)</b>

## 8 SAVINGS SUMMARY

### Council Saving Summary

- 8.1 The Council achieved 79% of the savings agreed as part of the 2019-20 revenue budget. Below is a savings summary by service area and by the type of savings. The DSO savings within Place and Development and Slough Academy and Major Contracts savings within Finance & Resources are not realised in 2019-20, but are already on target to be met in 2020-21

<b>SAVINGS MONITOR 2019-20</b>					
Service	Responsible Officer	Savings Agreed	Savings Identified to date	Savings Expected to be achieved	Savings Now Deemed Unachievable
			<b>GREEN</b>	<b>AMBER</b>	<b>RED</b>
		£'000	£'000	£'000	£'000
Adult & Communities	Alan Sinclair	905	828	0	77
Children, Learning & Skills	Cate Duffy	170	170	0	0
Regeneration	Stephen Gibson	4,769	4,769	0	0
Place & Development	Richard West	1,930	1,330	0	600
Finance & Resources	Neil Wilcox	3,960	1,960	1,000	1,000
Treasury Finance & Resources	Neil Wilcox	1,140	1,140	0	0
<b>Total Savings</b>		<b>12,874</b>	<b>10,197</b>	<b>1,000</b>	<b>1,677</b>
<b>% Against Saving</b>			<b>79%</b>	<b>8%</b>	<b>13%</b>
<b>% Savings from Previous month</b>			<b>79%</b>	<b>7%</b>	<b>14%</b>
			<b>0%</b>	<b>1%</b>	<b>-1%</b>

- 8.2 Type of Saving

Service	Accounting	Commercial	Efficiency	Income	Staffing	Strategic Review	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adult & Communities	229	284	100	0	165	127	905
Children, Learning & Skills	0	0	0	0	170	0	170
Regeneration	1,250	3,069	0	450	0	0	4,769
Place & Development	0	1,550	380	0	0	0	1,930
Finance & Resources	500	815	355	500	1,790	0	3,960
Treasury Finance & Resources	750	390	0	0	0	0	1,140
<b>Total</b>	<b>2,729</b>	<b>6,108</b>	<b>835</b>	<b>950</b>	<b>2,125</b>	<b>127</b>	<b>12,874</b>

8.3 Appendix C provides a complete list of savings with further detail. Outlined below are the department summaries

### Adults & Communities (A&C)

8.4 The table below shows a more detailed analysis of the saving within Adults & Communities. The savings achieved are £828k representing 91% for the service. The green savings are grouped together and red identified separately below.

8.5 The action point is to review the remainder £77k (9%). Report to next CMT how these will be met in 2020-21.

77k saving type strategic review of supporting move to more supported living will no longer be achievable.

SAVINGS MONITOR 2019-20 ADULT & COMMUNITIES (A&C)											
Directorate	Service	Code	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	A03F		77	0	0	77	Support move to more supported living (LD Residential)	RED		Strategic Review
A&C	A&C	Various		828	828	0	0	Various	GREEN		Various
<b>Total</b>	<b>A&amp;C</b>			<b>905</b>	<b>828</b>	<b>0</b>	<b>77</b>				

### Children, Learning & Skills (CLS)

8.6 The table below shows the savings for CLS which are achieved.

SAVINGS MONITOR 2019-20 CHILDREN, LEARNING & SKILLS (CLS)											
Directorate	Service	Code	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	CLS	F137.M01A	TF	170	170	0	0	Directorate Management Restructure	GREEN	Achieved	Staffing
<b>Total</b>	<b>CLS</b>			<b>170</b>	<b>170</b>	<b>0</b>	<b>0</b>				

## Regeneration

- 8.7 The table below shows a more detailed analysis of the saving within Regeneration. The savings identified are £4,769 representing 100% for the service.

SAVINGS MONITOR 2019-20 REGENERATION											
Directorate	Service	Code	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				
Regeneration	Regeneration	Various		4,769	4,769	0	0	Various	GREEN	All met in 2019-20	Various
<b>Total</b>	<b>Regeneration</b>			<b>4,769</b>	<b>4,769</b>	<b>0</b>	<b>0</b>				

## Place & Development (P&D)

- 8.8 The table below shows a more detailed analysis of the saving within Place & Development. The savings achieved are £1,330k representing 69% for the service. The DSO target of fees on total highways capital programme, remainder 31% is dependent on the capital programme and is being reviewed for 2020-21.

SAVINGS MONITOR 2019-20 PLACE & DEVELOPMENT (P&D)											
Directorate	Service	Code	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	P&D	D880	TF	1,200	600	0	600	DSO - Fees on Total Highways Capital Programme	AMBER		Commercial
P&D	P&D	Various		730	730	0	0	Various	GREEN	All met in 2019-20	Various
<b>Total</b>	<b>P&amp;D</b>			<b>1,930</b>	<b>1,330</b>	<b>0</b>	<b>600</b>				

## Finance & Resources (F&R)

- 8.9 The table below shows a more detailed analysis of the savings within Finance & Resources. The savings achieved are £1,960k representing 50% for the service.
- 8.10 The action point is to review the remainder £2,000k (50%) and report how these will be met.

- 1) £500k saving type staffing this saving is achievable with reducing agency spend and aiming to recruit on permanent basis. However this now also needs to link with the transformation programme.
- 2) £500k saving type commercial, this is a review of our contracts and procurement are currently working on this but deemed prudent as we have not realised all the saving within this year for the council. However, with the analysis and new contracts being negotiated these savings will be met in future years.

SAVINGS MONITOR 2019-20 FINANCE & RESOURCES (F&R)											
Directorate	Service	Code	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	F&R	B015	TF	500	0	0	500	Slough Academy - Reduce Agency Spend	RED	Discussions in progress in order to confirm probable rating	Staffing
F&R	Governance	B096	TF	500	0	0	500	Recommisiting and reviews of major commercial contracts	RED		Commercial
F&R	Various	Various		2,960	1,960	1,000	0		GREEN		Various
<b>Total</b>	<b>F&amp;R</b>			<b>3,960</b>	<b>1,960</b>	<b>1,000</b>	<b>1,000</b>				

## 9. VIREMENTS

9.1 The virements below represent a movement of budgets between directorates which needs approval by the Cabinet. The Councils budget agreed in February 2019 Cabinet is £105.104 and has increased to £108.781 due to the PFI agreed funding.

Reference	Reason	Adults and Communities	Chief Executive	Children, Learning and Skills	Finance and Resources	Place and Development	Regeneration	Below the Line Additions	Total General Fund Budget
		£	£	£	£	£	£	£	£

<b>Base Budget 2019-20 @ 01.04.2019</b>	<b>41,030,900</b>	<b>963,700</b>	<b>32,957,700</b>	<b>10,522,300</b>	<b>19,899,800</b>	<b>(2,168,200)</b>	<b>1,897,383</b>	<b>105,103,583</b>
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<b>Budget Transfers (Virements) for 2019-20</b>									
PL-772	Release of 2018-19 Carry Forward	181,090		50,000		22,780	131,890	(385,760)	0
PL-798	Transfer of 2018-19 Growth- Care Leavers & C/ Tax				75,000			(75,000)	0
PL-835,7,9	IT Transfer form SCST to SBC			(131,980)	131,980				0
PL-861	Stationary Amendment	(6,550)	(1,090)	(850)	(3,050)	14,920	(3,380)		0
PL-885	Allocation of Contingency Budget				1,421,293			(1,421,293)	0
PL-911	CIF Funding	20,455			(20,455)				0
PL-928-30	COVID Grant funding to Earmarked Reserves				(3,405,982)			3,405,982	0
PL-931	EU Exit Preparation Grant				(209,970)			209,970	0
PL-932	2019-20 Proceeds of Crime Transfer				(124,700)			124,700	0
PL-933	Transfer of 2019-20 Carry Forwards	(559,970)		(60,400)				620,370	0
PL-939	2019-20 PFI Grant - DfE			3,677,500					3,677,500
PL-941	2019-20 - Transfer to/ from Schools' Reserve			(43,430)				43,430	0
PL-942	Transfer of BCF Reserve amount	(398,861)						398,861	0
PL-943	Children's Services Trust Contract			1,521,000				(1,521,000)	0
PL-943	Arbour Vale Funding			16,300				(16,300)	0
PL-944,5	Transfer from Building Control Reserve						43,000	(43,000)	0
PL-947	Release from reserves to Children's Trust			1,000,000				(1,000,000)	0
PL-948	2019-20 transfer to Schools Reserves			(21,860)				21,860	0
PL-949	2019-20 -Growth Fund /End of year balance			6,160,790				(6,160,790)	0
PL-950	2019-20 -End of year balance			(20,250)				20,250	0
PL-951	Refuse Vehicle Lease/Interest Payment					(115,610)		115,610	0
PL-952	19-20 Reduction Lessee charge			(200,000)	(425,690)		(348,750)	974,440	0
PL-953	PFI Reduction in PFI Unitary Charge to Schools 19/20			(4,075,610)				4,075,610	0
PL-954	19/20 12 Direct Revenue Funding 19/20			(441,640)				441,640	0
<b>Budget Transfer (Virement) Total</b>		<b>(763,836)</b>	<b>(1,090)</b>	<b>7,429,570</b>	<b>(2,561,574)</b>	<b>(77,910)</b>	<b>(177,240)</b>	<b>(170,420)</b>	<b>3,677,500</b>

<b>Amended Budget 2019-20 @ 31.03.2020</b>	<b>40,267,064</b>	<b>962,610</b>	<b>40,387,270</b>	<b>7,960,726</b>	<b>19,821,890</b>	<b>(2,345,440)</b>	<b>1,726,963</b>	<b>108,781,083</b>
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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. The large proportion relate to DSG transfers as the funding is allocated per the budget planners from the schools.

Reference	Department	Budget Transfers Over £100,000	Amount
PL-742	Adults & Communities	Public Health allocation to Projects	137,500.00
PL-693	Children, Learning & Skills	Move all of 2019/20 Budget for E500 DSG AV to correct codes	3,800,000.00
PL-695	Children, Learning & Skills	Resource Base Top Up Funding	169,427.00
PL-702	Children, Learning & Skills	Teachers Pay Grant	153,981.00
PL-723	Children, Learning & Skills	DSG (KS) Notional distribution of School Budget Shares as per Schools Budget Planner	2,055,437.00
PL-725	Children, Learning & Skills	DSG (CP) Budget 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	8,128,715.00
PL-726	Children, Learning & Skills	DSG (HFRC) Budget 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	2,144,668.00
PL-727	Children, Learning & Skills	DSG (ISP) Budget 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	3,034,953.00
PL-729	Children, Learning & Skills	DSG (PWP) Budget 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	4,133,619.00
PL-730	Children, Learning & Skills	DSG (PS) - Notional distribution of School Budget Shares as per Schools Budget Planner	6,028,990.00
PL-731	Children, Learning & Skills	DSG (STBCG) 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	4,043,131.00
PL-732	Children, Learning & Skills	DSG (WCP) Budget 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	3,061,134.00
PL-734,52	Children, Learning & Skills	DSG (WS) Budget 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	5,476,252.00
PL-735	Children, Learning & Skills	DSG (BCN) Budget 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	731,655.00
PL-736	Children, Learning & Skills	DSG (CEY) Budget 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	680,555.00
PL-737	Children, Learning & Skills	DSG (CN) Budget 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	674,744.00
PL-738	Children, Learning & Skills	DSG (LN) Budget 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	685,232.00
PL-739	Children, Learning & Skills	DSG (SCN) Budget 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	888,154.00
PL-741	Children, Learning & Skills	DSG (PS) Notional distribution of School Budget Shares as per Schools Budget Planner	955,995.00
PL-745	Children, Learning & Skills	Resource Base Top Up July 19 Funding	113,505.00
PL-752	Children, Learning & Skills	Resource Base Top Up Funding	5,476,252.00
PL-765	Children, Learning & Skills	Reversing PL-703 Approved in Cabinet in September	1,726,328.00
PL-768	Children, Learning & Skills	Tranfers Between Recharge codes	189,720.00
PL-777,868	Children, Learning & Skills	Behaviour Support Funding	205,350.00
PL-786	Children, Learning & Skills	DSG (SMS) Budget 2019/20 - Grant Allocation	3,292,449.00
PL-787	Children, Learning & Skills	DSG (OLPI) Budget 2019-20 - Notional distribution of School Budget Shares as per Schools Budget Planner	2,828,476.00
PL-795	Children, Learning & Skills	September 2019 High Needs Pupil Top Ups	150,118.00
PL-818	Children, Learning & Skills	October 2019 High Needs Pupil Top Ups	138,415.00
PL-827	Children, Learning & Skills	Pupil Premium Qtr 1 allocation - Correction	1,851,960.00
PL-828	Children, Learning & Skills	PE Grants - paid to schools in November 2019	125,826.00
PL-829	Children, Learning & Skills	Teacher's Pay Grants - paid to schools in November 2019	339,000.00
PL-830	Children, Learning & Skills	Teacher's Pension Employer Contribution Grants - paid to schools in Nov 19	953,539.00
PL-833	Children, Learning & Skills	November 2019 High Needs Pupil Top Ups	137,379.00
PL-836	Children, Learning & Skills	Growth fund - Apr - Aug 19 correction	282,404.00
PL-844	Children, Learning & Skills	November 2019 High Needs Pupil Top Ups Correction	134,412.00
PL-847	Children, Learning & Skills	Autumn Term Adjustment -Estimated Funding	192,885.28
PL-856	Children, Learning & Skills	Spec Top Up - December 2019	120,559.00
PL-866	Children, Learning & Skills	Spring Term Adjustment -Estimated Funding	242,362.57
PL-869	Children, Learning & Skills	Growth fund Sept 19-Mar 20	107,572.00
PL-876	Children, Learning & Skills	Mainstream Top Up - February 2020	102,386.00
PL-878	Children, Learning & Skills	Spec Top Up - February 2020	113,661.00
PL-890	Children, Learning & Skills	Mainstream Top Up - March 2020	130,693.00
PL-892	Children, Learning & Skills	Budget movement to correct Income codes	4,553,837.00
PL-927	Children, Learning & Skills	HNB Overheads budget allocation 19.20	180,000.00
PL-946	Children, Learning & Skills	Transfer to Schools S106 Reserve	763,880.00
PL-733	Finance & Resources	Customer Service B014 to B015 Finance	114,620.00
PL-955	Finance & Resources	Investment/ Ammortised Cost	647,750.00
PL-701	Place & Development	Repofiling of DSO and Environmental Services 2019-20 budgets	289,900.00
PL-822	Regeneration	Correction of Carryforward 2018-19 to correct Cost Centre	121,890.00

## 10. WRITE OFFS

- 10.1 Write offs totalling £137,846.57 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	Council Tax	Housing Benefit	Sundry Debtors	Total
	£	£	£	£
Unable to trace / Absconded	13,244.56	5,772.71	1,715.91	<b>20,733.18</b>
Vulnerable Persons	50.88	438.81	0.00	<b>489.69</b>
Deceased	0.00	56,604.01	0.00	<b>56,604.01</b>
Statute Barred/Unable to Enforce	1,533.50	438.81	0.00	<b>1,972.31</b>
Bankruptcy	0.00	22,311.04	0.00	<b>22,311.04</b>
Instruction from Client	0.00	0.00	33,166.69	<b>33,166.69</b>
Dissolved / Proposal to Strike / Liquidation / Receivership / Administration	0.00	0.00	0.00	<b>0.00</b>
Misc. (incl uneconomical to pursue)	0.00	2,523.36	46.29	<b>2,569.65</b>
<b>Total</b>	<b>14,828.94</b>	<b>88,088.74</b>	<b>34,928.89</b>	<b>137,846.57</b>

## 11. CONCLUSION

- 11.1 There is no doubt that SBC is currently operating in a period of financial difficulty primarily due to the Covid 19 pressure and demand for increased services. The 2019-20 General Fund revenue provisional outturn for the Council is a slight surplus of £0.050 -(0.05% of the overall net revenue budget).
- 11.2 The forecast for the Council's Housing Revenue Account (HRA) is an overspend of £2.848m which will be met from the HRA reserves.
- 11.3 The Covid 19 financial situation is impacting with increased costs due to increased demand and lost opportunities to generate income. This will need to be monitored closely, acknowledging that the current estimates remain provisional as the full impacts of the virus are still emerging. If there are further increases in Covid 19 costs or pressures than outlined in the cabinet report of 18<sup>th</sup> May 2020 this will lead to the need to consider action to further curtail non-statutory spend.

## 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 PROVISIONAL (YEAR END) POSITION 2019-20**

Directorate	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Q3 Dec. 2019 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
<b>Adult and Communities</b>					
Adult Social Care	34.536	36.440	1.904	1.417	0.487
Public Health	(1.088)	(1.096)	(0.008)	0.000	(0.008)
Communities and Leisure	6.354	5.181	(1.173)	(0.703)	(0.470)
Regulatory Services	0.465	0.882	0.417	0.224	0.193
<b>Total</b>	<b>40.267</b>	<b>41.407</b>	<b>1.140</b>	<b>0.938</b>	<b>0.202</b>
<b>Children, Learning and Skills</b>					
Directorate Services	1.205	1.268	0.063	(0.021)	0.084
Slough Childrens' Service Trust	27.906	27.906	0.000	1.152	(1.152)
Inclusion	0.585	0.803	0.218	0.211	0.007
Schools	3.331	4.318	0.987	1.067	(0.080)
Early Years and Prevention	2.048	1.599	(0.449)	(0.424)	(0.025)
<b>Sub-Total</b>	<b>35.075</b>	<b>35.894</b>	<b>0.819</b>	<b>1.985</b>	<b>(1.166)</b>
Dedicated Schools Grant (DSG)	5.313	5.313	0.000	0.000	0.000
<b>Total</b>	<b>40.388</b>	<b>41.207</b>	<b>0.819</b>	<b>1.985</b>	<b>(1.166)</b>
<b>Regeneration</b>					
Directorate Management Unit	0.655	0.522	(0.133)	0.000	(0.133)
Major Infrastructure	4.409	4.321	(0.088)	0.011	(0.099)
Planning & Transport	1.383	1.205	(0.178)	(0.443)	0.265
Parking	0.375	(0.090)	(0.465)	(0.246)	(0.219)
Regeneration Development	(7.611)	(7.289)	0.322	0.349	(0.027)
Regeneration Delivery	(1.387)	(1.484)	(0.097)	0.000	(0.097)
Economic Development	(0.170)	0.154	0.324	0.351	(0.027)
<b>Total</b>	<b>(2.346)</b>	<b>(2.661)</b>	<b>(0.315)</b>	<b>0.022</b>	<b>(0.337)</b>
<b>Place &amp; Development</b>					
Building Management	3.810	3.996	0.186	0.000	0.186
Housing (People) Services	1.756	2.589	0.833	1.043	(0.210)
Neighbourhood Services	1.363	0.997	(0.366)	(0.476)	0.110
Environmental Services	14.164	14.151	(0.013)	0.000	(0.013)
Direct Service Organisation (DSO)	(1.272)	(0.872)	0.400	0.600	(0.200)
<b>Total</b>	<b>19.821</b>	<b>20.861</b>	<b>1.040</b>	<b>1.167</b>	<b>(0.127)</b>
<b>Finance and Resources</b>					
Customer and Communications	0.462	0.356	(0.106)	0.000	(0.106)
Organisation Development and HR	1.890	1.788	(0.102)	0.000	(0.102)
Governance	1.064	2.013	0.949	0.709	0.240
Digital and Strategic IT	1.240	1.217	(0.023)	0.000	(0.023)
Corporate Resources	(4.410)	(6.245)	(1.835)	(1.150)	(0.685)
Transactional Services	7.579	7.382	(0.197)	0.000	(0.197)
Local Welfare Provision	0.275	0.331	0.056	0.000	0.056
Corporate and Departmental	(0.139)	(0.043)	0.096	0.000	0.096
<b>Total</b>	<b>7.961</b>	<b>6.799</b>	<b>(1.162)</b>	<b>(0.441)</b>	<b>(0.721)</b>
<b>Chief Executive Office</b>					
Executive's Office	0.334	0.320	(0.014)	0.023	(0.037)
Strategy and Performance	0.629	0.689	0.060	0.000	0.060
<b>Total</b>	<b>0.963</b>	<b>1.009</b>	<b>0.046</b>	<b>0.023</b>	<b>0.023</b>
<b>GRAND TOTAL</b>	<b>107.054</b>	<b>108.622</b>	<b>1.568</b>	<b>3.694</b>	<b>(2.126)</b>

<b>% of revenue budget over/(under)</b>	<b>1.46%</b>
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<b>Non Service Areas</b>					
Treasury Management	2.821	1.106	(1.715)	(1.440)	(0.275)
Other Non-Service Items	(1.197)	(1.167)	0.030	0.000	0.030
Parish Precepts	0.103	0.170	0.067	0.000	0.067
<b>Total</b>	<b>1.727</b>	<b>0.109</b>	<b>(1.618)</b>	<b>(1.440)</b>	<b>(0.178)</b>

<b>GRAND TOTAL</b>	<b>108.781</b>	<b>108.731</b>	<b>(0.050)</b>	<b>2.254</b>	<b>(2.304)</b>
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<b>Sources of Finance</b>					
Business Rates and other sources	0.000	0.000	0.000	0.000	0.000
	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

<b>Overall Position</b>	<b>108.781</b>	<b>108.731</b>	<b>(0.050)</b>	<b>2.254</b>	<b>(2.304)</b>
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<b>% of budget over/(under)</b>	<b>-0.05%</b>
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## Appendix B General Fund Provisional Year End Position

### 1. Adults & Communities - Adult Social Care

The overall overspend in Adult Social Care is £1.904m, which is 5.51% of its budget £34.536m. The overspend is offset by additional monies from Better Care Fund (BCF). The winter pressures grant of £0.515m is not offset directly in the code hence the movement from quarter 3 causing an adverse variance.

There have been increases both in the numbers of clients being accepted for care as well as the length of time some clients are spending in receipt of care services.

<b>ADULTS &amp; COMMUNITIES - PROVISIONAL (YEAR END) POSITION 2019-20 ADULT SOCIAL CARE</b>					
Service	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Safeguarding and Governance	0.463	0.387	(0.076)	0.004	(0.080)
ASC Management	(2.059)	(1.867)	0.192	(0.030)	0.222
Directly Provided Services	2.241	2.081	(0.160)	0.003	(0.164)
Mental Health Services	4.321	4.911	0.590	0.248	0.342
Learning Disability Services	10.205	11.473	1.268	0.956	0.312
North Locality	4.705	5.983	1.278	(1.183)	2.461
South Locality	4.086	4.735	0.649	1.806	(1.157)
East Locality	5.982	6.959	0.977	(0.887)	1.864
Reablement	1.309	0.684	(0.625)	5.738	(6.363)
Care Group Commissioning	3.282	1.094	(2.188)	(2.424)	0.236
<b>Sub Total before Planned in Year Savings</b>	<b>34.536</b>	<b>36.440</b>	<b>1.904</b>	<b>4.231</b>	<b>(2.327)</b>
<b>Planned in year savings</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(2.814)</b>	<b>2.814</b>
<b>Sub Total</b>	<b>34.536</b>	<b>36.440</b>	<b>1.904</b>	<b>1.417</b>	<b>0.487</b>

### 2. Adults & Communities - Public Health

The Net budget for public health is £1.088m of which nearly £4.400m is attributed to specific projects. The income received from the public health grant is £7.363m and a further income of £0.230 is received from other local authorities and the Better Care Fund. There was a underspend of £0.440m which has been moved to an earmarked reserve for use in future years.

<b>ADULTS &amp; COMMUNITIES - PROVISIONAL (YEAR END) POSITION 2019-20 PUBLIC HEALTH</b>					
Service	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
<b>Public Health</b>					
Staffing	0.542	0.580	0.038	0.000	0.038
Project Work	4.444	4.700	0.256	0.000	0.256
Internal Recharges	1.486	1.180	(0.306)	0.000	(0.306)
Other Services	0.034	0.029	(0.005)	0.000	(0.005)
Income	(7.593)	(7.585)	0.008	0.000	0.008
<b>Sub Total</b>	<b>(1.088)</b>	<b>(1.096)</b>	<b>(0.008)</b>	<b>0.000</b>	<b>(0.008)</b>

### 3. Adults & Communities - Communities

The provisional outturn for communities & skills is an underspend of £1.173m. The position has improved from Q3 reported position by £0.470m due to improved income and reduced spend in projects.

The provisional outturn for regulatory services is an overspend of £0.417m an increase from quarter 3 of £0.193m. The variance is mainly due to loss of income in Crematorium £0.070m and Licensing £0.060m and additional increased maintenance costs in CCTV £0.033m and increase costs of Coroners Service £0.030m

<b>ADULTS &amp; COMMUNITIES - PROVISIONAL (YEAR END) POSITION 2019-20 COMMUNITIES</b>					
Service	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
<b>Communities</b>					
Community and Skills	6.354	5.181	(1.173)	(0.703)	(0.470)
Regulatory Services	0.465	0.882	0.417	0.224	0.193
<b>Sub Total</b>	<b>6.819</b>	<b>6.063</b>	<b>(0.756)</b>	<b>(0.479)</b>	<b>(0.277)</b>

#### 4. **Regeneration - Directorate Management Unit**

This service will close with a provisional variance of £0.133 underspend, due to vacant posts.

<b>REGENERATION - PROVISIONAL (YEAR END) POSITION 2019-20 DIRECTORATE MANAGEMENT UNIT</b>					
Service - Directorate Management Unit	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Directorate Management Unit	0.655	0.522	(0.133)	0.000	(0.133)
<b>TOTAL</b>	<b>0.655</b>	<b>0.522</b>	<b>(0.133)</b>	<b>0.000</b>	<b>(0.133)</b>

#### 5. **Regeneration - Major Infrastructure**

The Major Infrastructure service is showing a provisional £0.088m underspend.

The main variances are due to forecast overspends in Community Transport and Street Lighting. These are partially offset by projected underspends in Transport and Highways.

- **Highways and Transportation Consultancies** – A provisional overspend of £0.374m due to additional work required from consultants not previously anticipated.
- **Transport & Highways** – an underspend of £0.387m due to additional recharges from capital due to the level of capital works being undertaken.
- **Street Lighting** – an overspend of £0.133m. This is due to expenditure pressures in this team within maintenance costs.

- **Community Transport** – is likely to overspend by £ 0.115m as a result of additional staff costs, higher leasing costs and lower income than budget.

<b>REGENERATION - PROVISIONAL (YEAR END) POSITION 2019-20</b>					
<b>MAJOR INFRASTRUCTURE</b>					
Service - Major Infrastructure	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'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
Highways & Transportation Consultancies	0.485	0.859	0.374	0.263	0.111
Transport and Highways	0.580	0.193	(0.387)	(0.301)	(0.086)
Environmental Quality	0.249	0.212	(0.037)	0.007	(0.044)
Fleet Challenge	0.045	0.023	(0.022)	0.000	(0.022)
Highways / Roads (Structural)	0.088	0.082	(0.006)	(0.017)	0.011
Street Lighting	0.356	0.489	0.133	0.165	(0.032)
Air Quality Sensor Project	0.000	0.000	0.000	0.000	0.000
Traffic Management & Road Safety	0.399	0.380	(0.019)	(0.019)	0.000
Access Fund	0.000	0.030	0.030	0.000	0.030
Public Transport	2.186	1.948	(0.238)	(0.168)	(0.070)
Fleet Management	0.023	(0.008)	(0.031)	(0.029)	(0.002)
Community Transport	(0.002)	0.113	0.115	0.110	0.005
<b>TOTAL</b>	<b>4.409</b>	<b>4.321</b>	<b>(0.088)</b>	<b>0.011</b>	<b>(0.099)</b>

#### 6. **Regeneration - Planning & Transport**

The Planning and Transport service has a provisional underspend of £0.178m an adverse position from quarter 3 of £0.265m and is summarised in the table below.

<b>REGENERATION - PROVISIONAL (YEAR END) POSITION 2019-20</b>					
<b>PLANNING &amp; TRANSPORT</b>					
Service - Planning & Transport	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Local Land Charges	(0.068)	(0.053)	0.015	0.012	0.003
Bus Lane Enforcement	(0.350)	(0.632)	(0.282)	(0.422)	0.140
Highways	0.144	0.107	(0.037)	(0.053)	0.016
Planning Policy	0.343	0.329	(0.014)	0.020	(0.034)
Building Control	0.092	0.121	0.029	(0.006)	0.035
Development Management	0.213	0.307	0.094	0.022	0.072
Highways / Roads (Routine)	0.941	0.968	0.027	0.000	0.027
Land Drainage	0.159	0.162	0.003	(0.023)	0.026
Street works and Permits	(0.091)	(0.104)	(0.013)	0.007	(0.020)
<b>TOTAL</b>	<b>1.383</b>	<b>1.205</b>	<b>(0.178)</b>	<b>(0.443)</b>	<b>0.265</b>

The underspend mainly arises within Bus Lane Enforcement, 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.

## 7. Regeneration - Parking

The Parking service has an improved provisional position, underspend of - £0.465. This is summarised below:

<b>REGENERATION - PROVISIONAL (YEAR END) POSITION 2019-20 PARKING</b>					
Service – Parking	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Car Parks	0.293	0.246	(0.047)	(0.045)	(0.002)
On- Street Parking Account	0.316	0.070	(0.246)	(0.070)	(0.176)
Parking Development	0.051	0.070	0.019	0.000	0.019
Car Parks-Ground Level Pay	(0.287)	(0.417)	(0.130)	(0.083)	(0.047)
Car Parks-Hatfield Multi Storey	0.104	0.141	0.037	0.049	(0.012)
Car Parks-Ground Level Free	0.023	0.010	(0.013)	(0.012)	(0.001)
Car Parks-Herschel Multi Story	(0.125)	(0.210)	(0.085)	(0.085)	0.000
<b>TOTAL</b>	<b>0.375</b>	<b>(0.090)</b>	<b>(0.465)</b>	<b>(0.246)</b>	<b>(0.219)</b>

## 8. Regeneration - Regeneration Development

Currently Regeneration Development will close with a provisional overspend of £0.322m. The main reasons are additional costs within Asset Management but additional income through acquisitions has reduced

<b>REGENERATION - PROVISIONAL (YEAR END) POSITION 2019-20 REGENERATION DEVELOPMENT</b>					
Service - Regeneration Development	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Strategic Acquisition Board	(5.605)	(5.155)	0.450	0.444	0.006
Slough Housing Company	0.000	0.000	0.000	0.000	0.000
Asset Management	(0.317)	(0.395)	(0.078)	(0.065)	(0.013)
Commercial Properties	(1.558)	(1.476)	0.082	0.029	0.053
Age Concern	0.078	0.078	0.000	0.000	0.000
Capital Disposal & Feasibility Studies	(0.214)	(0.378)	(0.164)	(0.075)	(0.089)
Bus Station	0.042	0.068	0.026	0.011	0.015
Property Management	(0.037)	(0.031)	0.006	0.005	0.001
<b>TOTAL</b>	<b>(7.611)</b>	<b>(7.289)</b>	<b>0.322</b>	<b>0.349</b>	<b>(0.027)</b>

## 9. Regeneration - Regeneration Delivery

This service has an improved position of £0.097m underspend mainly due to capitalisation of costs due to increased capital project work.

<b>REGENERATION - PROVISIONAL (YEAR END) POSITION 2019-20 REGENERATION DELIVERY</b>					
Service - Regeneration Delivery	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Property Services	(1.387)	(1.484)	(0.097)	0.000	(0.097)

<b>TOTAL</b>	<b>(1.387)</b>	<b>(1.484)</b>	<b>(0.097)</b>	<b>0.000</b>	<b>(0.097)</b>
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10. **Regeneration - Economic Development**

This service has an overspend of £0.324m. Officers have started embedding income generating projects within the service; however they do not anticipate achieving a full year effect until future years. The latest summary for this service area is shown below:

<b>REGENERATION - FORECAST (YEAR END) POSITION 2019-20 ECONOMIC DEVELOPMENT</b>					
<b>Service - Economic Development</b>	<b>Revised Annual Budget</b>	<b>Provisional (Year End) Position 31.03.2020</b>	<b>Full Year Variance</b>	<b>Last Variance December 2019 Q3</b>	<b>Change (Dec. 2019 Q3 &amp; Provisional 31.03.20)</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Economic Development	(0.170)	0.154	0.324	0.351	(0.027)
<b>TOTAL</b>	<b>(0.170)</b>	<b>0.154</b>	<b>0.324</b>	<b>0.351</b>	<b>(0.027)</b>

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

Building Management is currently showing an overspend of £0.186m. This is mainly due to increased facilities costs within community centres and operational running costs for central buildings.

<b>PLACE &amp; DEVELOPMENT - PROVISIONAL (YEAR END) POSITION 2019-20 BUILDING MANAGEMENT</b>					
<b>Service - Building Management</b>	<b>Revised Annual Budget</b>	<b>Provisional (Year End) Position 31.03.2020</b>	<b>Full Year Variance</b>	<b>Last Variance December 2019 Q3</b>	<b>Change (Dec. 2019 Q3 &amp; Provisional 31.03.20)</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
ASC buildings	0.171	0.203	0.032	0.019	0.013
Central functions	2.219	2.302	0.083	(0.027)	0.110
Children Centres and Libraries	0.685	0.703	0.018	0.004	0.014
Community Centres and Hubs	0.532	0.685	0.153	0.111	0.042
Parks	0.203	0.103	(0.100)	(0.107)	0.007
Utilities holding codes	0.000	0.000	0.000	0.000	0.000
<b>TOTAL</b>	<b>3.810</b>	<b>3.996</b>	<b>0.186</b>	<b>(0.000)</b>	<b>0.186</b>

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

This service area has a provisional overspend of £0.833m. This an improved variance in comparison to quarter 3 of £0.210 The overspend on the Temporary Accommodation service area of £0.972 (£1.200m last Quarter) and Home improvements of £0.158m. The latest position for Strategic Housing Services is summarised below:

<b>PLACE &amp; DEVELOPMENT - PROVISIONAL (YEAR END) POSITION 2019-20 HOUSING (PEOPLE) SERVICES</b>					
<b>Service - Housing (People) Services</b>	<b>Revised Annual Budget</b>	<b>Provisional (Year End) Position 31.03.2020</b>	<b>Full Year Variance</b>	<b>Last Variance December 2019 Q3</b>	<b>Change (Dec. 2019 Q3 &amp; Provisional 31.03.20)</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Housing Development	0.019	(0.010)	(0.029)	0.000	(0.029)
Housing Allocations	0.145	0.146	0.001	0.000	0.001
JEH - Pandeen Court	0.000	0.000	0.000	0.000	0.000

JEH- 81 - 83 High Street	0.000	0.000	0.000	0.000	0.000
Housing Revenues and Reviews	0.140	0.154	0.014	0.001	0.013
Temporary Accommodation	0.110	1.082	0.972	1.200	(0.228)
JEH LTD-General Admin	0.000	0.000	0.000	0.000	0.000
Housing Advice and Homelessness	0.638	0.635	(0.003)	0.038	(0.041)
Customer and Business Support	0.153	0.095	(0.058)	(0.038)	(0.020)
JEH-Herschel Street	0.000	0.000	0.000	0.000	0.000
Home Improvements	(0.111)	0.047	0.158	0.160	(0.002)
JEH-Broad Oak	0.000	0.009	0.009	0.000	0.009
MHCLG RSI Grant	0.000	0.000	0.000	0.000	0.000
Housing Demand Grants	0.000	0.000	0.000	0.000	0.000
Social Lettings	0.483	0.240	(0.243)	(0.318)	0.075
Strategic Housing	0.179	0.191	0.012	0.000	0.012
<b>TOTAL</b>	<b>1.756</b>	<b>2.589</b>	<b>0.833</b>	<b>1.043</b>	<b>(0.210)</b>

- **Temporary Accommodation (TA)** is overspending by £0.972m due to the numbers being accommodated. The latest monthly projections show a small increase in numbers. The projections reflect this approximation for the year end. The increase in homelessness numbers in comparison to previous years places pressure on the unit price being paid for some accommodation such as nightly lets.
- **Actions to mitigate** James Elliman Homes Ltd. has been created that will potentially provide extra units for temporary accommodation in the future. The government has also provided Flexible Homeless Grants to assist with the crisis. The Medium Term Financial Strategy currently includes additional growth for Temporary Accommodation from 2019-20.
- **Home Improvements (HIA)** The HIA has a budgeted income level that cannot be achieved based on its current levels of funding and capacity.

### 13. Place & Development - Neighbourhood Services

The Neighbourhood Services service area has a provisional outturn underspend of £0.366. this is mainly due to the income generated within the HMO Licencing team.

The table below shows the latest position:

<b>PLACE &amp; DEVELOPMENT - PROVISIONAL (YEAR END) POSITION 2019-20 NEIGHBOURHOOD SERVICES</b>					
<b>Service - Neighbourhood Services</b>	<b>Revised Annual Budget</b>	<b>Provisional (Year End) Position 31.03.2020</b>	<b>Full Year Variance</b>	<b>Last Variance December 2019 Q3</b>	<b>Change (Dec. 2019 Q3 &amp; Provisional 31.03.20)</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Caravan Parks	(0.085)	(0.093)	(0.008)	0.000	(0.008)
Enforcement	0.438	0.484	0.046	0.000	0.046
HMO Licencing	(0.100)	(0.502)	(0.402)	(0.483)	0.081
Net Team North	0.219	0.208	(0.011)	0.002	(0.013)
Net Team South	0.174	0.163	(0.011)	0.002	(0.013)
Net Team East	0.225	0.196	(0.029)	(0.001)	(0.028)
Neighbourhoods Resilience & Enforcement	0.492	0.541	0.049	0.004	0.045
<b>TOTAL</b>	<b>1.363</b>	<b>0.997</b>	<b>(0.366)</b>	<b>(0.476)</b>	<b>0.110</b>



14. **Place & Development - Environment Services**

The Environment service has a small underspend of £0.013m. The service is summarised in the table below;

<b>PLACE &amp; DEVELOPMENT - PROVISIONAL (YEAR END) POSITION 2019-20 ENVIRONMENTAL SERVICES</b>					
Service - Environmental Services	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Waste Management	5.310	5.280	(0.030)	0.000	(0.030)
Chalvey Transfer Station	1.483	1.483	0.000	0.000	0.000
Cleansing	2.042	2.035	(0.007)	0.000	(0.007)
Public Conveniences	0.000	0.000	0.000	0.000	0.000
Domestic Refuse	4.360	4.360	0.000	0.000	0.000
Grounds Maintenance	0.953	0.989	0.036	0.000	0.036
Waste & Environment	0.016	0.004	(0.012)	0.000	(0.012)
<b>TOTAL</b>	<b>14.164</b>	<b>14.151</b>	<b>(0.013)</b>	<b>0.000</b>	<b>(0.013)</b>

15. **Place & Development - DSO**

The DSO services have a provisional overspend of £0.400m at the year end due to delayed commencement of Highways Major Infrastructure Projects contributing to a lower than budgeted income from the projects.

The table below shows the latest position:

<b>PLACE &amp; DEVELOPMENT - PROVISIONAL (YEAR END) POSITION 2019-20 DSO</b>					
Service - Direct Service Organisation (DSO)	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Waste & Cleansing Refuse	(1.217)	(1.770)	(0.553)	0.000	(0.553)
Waste & Cleansing Streets	(0.617)	(0.641)	(0.024)	0.000	(0.024)
Waste & Cleansing Transfer	(0.892)	(1.065)	(0.173)	0.000	(0.173)
Grounds-Grounds Maintenance	0.650	0.231	(0.419)	0.000	(0.419)
Grounds-Grounds Schemes	0.000	0.119	0.119	0.000	0.119
Highways-Highways Maintenance	(1.208)	(0.157)	1.051	0.600	0.451
General-Admin	2.012	2.411	0.399	0.000	0.399
<b>TOTAL</b>	<b>(1.272)</b>	<b>(0.872)</b>	<b>0.400</b>	<b>0.600</b>	<b>(0.200)</b>

16. **Finance & Resources - Customer & Communications**

This area has a provisional outturn position of £0.106 underspend. Most of this underspend is within the printing service as during the financial year there was more efficient use of printing devices.

<b>FINANCE &amp; RESOURCES - PROVISIONAL (YEAR END) POSITION 2019-20 CUSTOMER &amp; COMMUNICATIONS</b>					
Service - Customer & Communications	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Information Governance	0.079	0.085	0.006	0.000	0.006

Media & Communications	0.423	0.422	(0.001)	0.000	(0.001)
Events	0.003	(0.001)	(0.004)	0.000	(0.004)
Fireworks	0.011	0.026	0.015	0.000	0.015
Printing	(0.054)	(0.176)	(0.122)	0.000	(0.122)
<b>TOTAL</b>	<b>0.462</b>	<b>0.356</b>	<b>(0.106)</b>	<b>0.000</b>	<b>(0.106)</b>

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

The OD&HR service has a provisional outturn of £0.102 underspend. Projected. This is summarised in the table below.

<b>FINANCE &amp; RESOURCES - PROVISIONAL (YEAR END) POSITION 2019-20 ORGANISATION DEVELOPMENT &amp; HR</b>					
<b>Service - Organisation Development &amp; HR (OD&amp;HR)</b>	<b>Revised Annual Budget</b>	<b>Provisional (Year End) Position 31.03.2020</b>	<b>Full Year Variance</b>	<b>Last Variance December 2019 Q3</b>	<b>Change (Dec. 2019 Q3 &amp; Provisional 31.03.20)</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Human Resources	0.950	1.007	0.057	0.000	0.057
Health and Safety	0.212	0.306	0.094	0.019	0.075
Training	0.516	0.299	(0.217)	0.000	(0.217)
Emergency Planning	0.183	0.135	(0.048)	(0.032)	(0.016)
Union Work	0.029	0.041	0.012	0.013	(0.001)
The Slough Academy Project	0.000	0.000	0.000	0.000	0.000
<b>TOTAL</b>	<b>1.890</b>	<b>1.788</b>	<b>(0.102)</b>	<b>0.000</b>	<b>(0.102)</b>

The reasons for this variance are:

- **Health and Safety** –overspend by £0.094m as a result of a recharge income target that will not be fully realised;
- **Training** –underspent by £0.217m due to reduced spend within the service
- **Emergency Planning** –underspent by £0.048m due to a vacant post and an underspend on joint arrangements;

18. **Finance & Resources - Governance**

The budgets within the Governance service have a provisional overspend of £0.949m. This is summarised in the table below with further details following:

<b>FINANCE &amp; RESOURCES - PROVISIONAL (YEAR END) POSITION 2019-20 GOVERNANCE</b>					
<b>Service - Governance</b>	<b>Revised Annual Budget</b>	<b>Provisional (Year End) Position 31.03.2020</b>	<b>Full Year Variance</b>	<b>Last Variance December 2019 Q3</b>	<b>Change (Dec. 2019 Q3 &amp; Provisional 31.03.20)</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Law & Corporate Governance	(0.020)	0.311	0.331	0.183	0.148
Corporate Procurement	(0.271)	0.149	0.420	0.378	0.042
Committees Services	0.807	0.835	0.028	0.018	0.010
Elections	0.230	0.401	0.171	0.099	0.072
Electoral Registration	0.087	0.089	0.002	0.035	(0.033)
Mayoralty/Civic	0.096	0.104	0.008	0.001	0.007
Group Support	0.135	0.124	(0.011)	(0.005)	(0.006)
<b>TOTAL</b>	<b>1.064</b>	<b>2.013</b>	<b>0.949</b>	<b>0.709</b>	<b>0.240</b>

The reasons for this variance are:

- **Law and Corporate Governance** - an overspend by £0.331m, this is caused by unbudgeted additional HB Law charges and the Parish Council court case and reduction in recharge to the HRA.
- **Corporate Procurement** –an overspend of £0.420m in the Procurement Team due to savings targets recommissioning of major contracts that will not be achieved;
- **Election Service** - projects to overspend by £0.171m due to a shortfall in actual against planned income.

19. **Finance & Resources - Digital & Strategic IT**

This service has a small favourable variance. The summary for this Service Area is reported in the table below.

<b>FINANCE &amp; RESOURCES - PROVISIONAL (YEAR END) POSITION 2019-20 DIGITAL &amp; STRATEGIC IT</b>					
Service - Digital & Strategic IT	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
IS & IT	0.837	0.941	0.104	0.000	0.104
Systems Support & Development	0.192	0.124	(0.068)	0.000	(0.068)
Information Governance-FOI	0.079	0.056	(0.023)	0.000	(0.023)
Social Care System Support and Dev.	0.132	0.096	(0.036)	0.000	(0.036)
<b>TOTAL</b>	<b>1.240</b>	<b>1.217</b>	<b>(0.023)</b>	<b>0.000</b>	<b>(0.023)</b>

20. **Finance & Resources - Corporate Resources**

This Service Area has a provisional underspend of £1.835m. This is summarised in the table below the main improvement is within corporate finance/Finance Misc. due to increased income and unwind of provisions no longer required.

<b>FINANCE &amp; RESOURCES - PROVISIONAL (YEAR END) POSITION 2019-20 CORPORATE RESOURCES</b>					
Service - Corporate Resources	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Finance Miscellaneous	0.220	(1.463)	(1.683)	0.012	(1.695)
Corporate Finance	(5.190)	(5.434)	(0.244)	(1.150)	0.906
Insurance and Risk	0.297	0.325	0.028	0.003	0.025
Internal Audit	0.190	0.176	(0.014)	0.000	(0.014)
Investigations Unit	(0.134)	0.002	0.136	0.042	0.094
Care Leavers & Council Tax	0.075	0.002	(0.073)	(0.057)	(0.016)
Finance & Resources	0.132	0.147	0.015	0.000	0.015
<b>TOTAL</b>	<b>(4.410)</b>	<b>(6.245)</b>	<b>(1.835)</b>	<b>(1.150)</b>	<b>(0.685)</b>

21. **Finance & Resources - Transactional Services**

Transactional Services has an underspend of £0.197m. The latest position is shown below:

<b>FINANCE &amp; RESOURCES - PROVISIONAL (YEAR END) POSITION 2019-20 TRANSACTIONAL SERVICES</b>					
Service - Transactional Services	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Transactional Services	7.579	7.382	(0.197)	0.000	(0.197)
<b>TOTAL</b>	<b>7.579</b>	<b>7.382</b>	<b>(0.197)</b>	<b>0.000</b>	<b>(0.197)</b>

22. **Finance & Resources – Local Welfare Provision**

The latest position is shown below:

<b>FINANCE &amp; RESOURCES - PROVISIONAL (YEAR END) POSITION 2019-20 LOCAL WELFARE PROVISION</b>					
Service - Local Welfare Provision	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Local Welfare Provision	0.275	0.331	0.056	0.000	0.056
<b>TOTAL</b>	<b>0.275</b>	<b>0.331</b>	<b>0.056</b>	<b>0.000</b>	<b>0.056</b>

23. **Finance & Resources - Corporate & Departmental Services**

The latest position is shown below, with an increased variance within benefits:

<b>FINANCE &amp; RESOURCES - PROVISIONAL (YEAR END) POSITION 2019-20 CORPORATE &amp; DEPARTMENTAL SERVICES</b>					
Service - Corporate & Departmental Services	Revised Annual Budget	Provisional (Year End) Position 31.03.2020	Full Year Variance	Last Variance December 2019 Q3	Change (Dec. 2019 Q3 & Provisional 31.03.20)
	£'M	£'M	£'M	£'M	£'M
Corporate Democratic Core	(0.205)	(0.228)	(0.023)	0.000	(0.023)
Pensions	0.478	0.395	(0.083)	0.000	(0.083)
Benefits Paid & Subsidies	(0.411)	(0.256)	0.155	0.000	0.155
Holding Codes	(0.001)	0.046	0.047	0.000	0.047
<b>TOTAL</b>	<b>(0.139)</b>	<b>(0.043)</b>	<b>0.096</b>	<b>0.000</b>	<b>0.096</b>

## APPENDIX C SAVINGS 2019-20

SAVINGS MONITOR 2019-20											
Directorate	Service	Code	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	A01D		150	150	0	0	Recover appropriate costs from Better Care Fund	GREEN	Identifying further areas to be charged to BCF	Accounting
A&C	Adult Social Care	A03F		77	0	0	77	Support move to more supported living (LD Residential)	RED	Plans in Progress	Strategic Review
A&C	Adult Social Care	A01D		50	50	0	0	Review Provider Services and Personalisation opportunities	GREEN		Strategic Review
A&C	Public Health	A01D		79	79	0	0	Utilise Public Health Funds for Active Slough	GREEN		Accounting
A&C	Adult Social Care	A01M	TF	100	100	0	0	Mental Health - Extension of Hope House Services	GREEN		Efficiency
A&C	Adult Social Care	A03C		100	100	0	0	Recommission floating support services	GREEN		Commercial
A&C	Adult Social Care	A05C		40	40	0	0	No appointment to commissioning team QA manager post	GREEN		Staffing
A&C	Communities and Leisure	C025		184	184	0	0	Leisure Services - Leisure Contract Management savings	GREEN		Commercial
A&C	Adult Social Care	C001/C025/C402/F002/F217		125	125	0	0	Leisure Restructuring	GREEN		Staffing
<b>Total</b>	<b>Adult &amp; Communities</b>			<b>905</b>	<b>828</b>	<b>0</b>	<b>77</b>				
Directorate	Service	Code	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	Children, Learning & Skills	F137/M01A	TF	170	170	0	0	Directorate Management Restructure	GREEN	Achieved	Staffing
<b>Total</b>	<b>Children, Learning &amp; Skills</b>			<b>170</b>	<b>170</b>	<b>0</b>	<b>0</b>				

Directorate	Service	Code	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 Delivery	B071		500	500	0	0	Property Management Team (Delivery & PM Fee )	GREEN		Accounting
Regen	Regeneration Development	B081		750	450	0	0	Asset Management Team - 1% Charge on Purchases and Disposals	GREEN	This saving is being met as combination of 1% charge and other income streams below	Accounting
Regen	Regeneration Development	B079		1,650	1,950	0	0	Commercial Rental Income via Strategic Acquisition Board	GREEN	£27m Capital Investment Required	Commercial
Regen	Regeneration Development	B082		1,000	1,000	0	0	ESFA - One off funding for school on TVU site	GREEN		Commercial
Regen	Regeneration Development	B079		200	200	0	0	Regeneration - Income generation target	GREEN		Commercial
Regen	Major Infrastructure	D105		200	200	0	0	Sponsorship of Town Centre Assets/Advertising	GREEN		Commercial
Regen	Planning & Transport	D224		19	19	0	0	Planning- increased income from discretionary work and pre-applications	GREEN		Commercial
Regen	Planning & Transport	D010	TF	350	350	0	0	Bus Lane Cameras	GREEN		Income
Regen	Planning & Transport	D152		100	100	0	0	Income from Car Park on TVU	GREEN		Income
<b>Total</b>	<b>Regeneration</b>			<b>4,769</b>	<b>4,769</b>	<b>0</b>	<b>0</b>				

Directorate	Service	Code	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	Building Management	B060		15	15	0	0	Maximise use of office space and FM Contracts Review	GREEN		Efficiency
P&D	Housing	H221	TF	100	100	0	0	Housing Regulations Team - Business Development Manager	GREEN		Efficiency
P&D	Housing	H218	TF	100	100	0	0	Private Sector Acquisition Team (Housing)	GREEN		Efficiency
P&D	Housing	H218		165	165	0	0	Housing Services - Efficiencies	GREEN		Efficiency
P&D	Housing	H218	TF	200	200	0	0	Impact of James Elliman Homes	GREEN		Commercial
P&D	Environmental Services	D880		100	100	0	0	Environmental services - work for other local authorities (Line Painting etc.)	GREEN		Commercial
P&D	DSO	D880	TF	1,200	600	0	600	DSO - Fees on Total Highways Capital Programme	AMBER		Commercial
P&D	DSO	D880		50	50	0	0	DSO Traded Services	GREEN		Commercial
<b>Total</b>	<b>Place &amp; Development</b>			<b>1,930</b>	<b>1,330</b>	<b>0</b>	<b>600</b>				

Directorate	Service	Code	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	Customer & Comms	(50:50 split) B014 & B039		250	250	0	0	Reduction in Transactional Services contract charge following review of IT contract novation	GREEN		Commercial
F&R	Finance	B015		500	500	0	0	Recover appropriate costs following review of HRA recharges	GREEN		Accounting
F&R	Finance	B018		130	130	0	0	Insurance contract	GREEN		Efficiency
F&R	Finance	B015		50	50	0	0	Housekeeping savings	GREEN		Efficiency
F&R	Finance	B007		35	35	0	0	Audit fee reductions	GREEN		Efficiency
F&R	Finance	B015	TF	400	400	0	0	Increased income from Council Tax and NNDR Collection	GREEN		Income
F&R	Finance	H009	TF	100	100	0	0	Counter-Fraud Invest to Save	GREEN		Income
F&R	Finance	B015	TF	500	0	0	500	Slough Academy - Reduce Agency Spend	RED	Discussions in progress in order to confirm probable rating	Staffing
F&R	Finance	B015	TF	290	290	0	0	Electric Vehicle Initiatives	GREEN	The consultation on mileage is approved to begin next year.	Staffing
F&R	Governance	B146	TF	500	0	0	500	Recommissioning and reviews of major commercial contracts	RED		Commercial
F&R	Governance	B096		15	15	0	0	Legal Subscriptions	GREEN		Efficiency
F&R	Governance	B096		100	100	0	0	Mobile Telephony	GREEN		Efficiency
F&R	Governance	B096	TF	1,000	0	1,000	0	3rd & 4th Tier Restructures & Administration Review	GREEN	Through restructure in 2020-21	Staffing
F&R	People	B348		65	65	0	0	Reduction in TMP advertising contract price	GREEN		Commercial
F&R	People	B329		25	25	0	0	Reduction in Emergency Planning/Business Continuity Staffing Budget (Unfilled Post)	GREEN		Efficiency
<b>Total</b>	<b>Finance &amp; Resources</b>			<b>3,960</b>	<b>1,960</b>	<b>1,000</b>	<b>1,000</b>				

Directorate	Service	Code	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	L506		750	750	0	0	Minimum Revenue Provision Adjustment	GREEN	met through additional capitalisation not directly MRP	Accounting
Non Service Items Treasury	Treasury	L501		340	340	0	0	Wexham - Additional interest following delayed return of Capital	GREEN	met through additional investments and interest not directly Wexham	Commercial
Non Service Items Treasury	Treasury	L502		50	50	0	0	Increased income from Treasury Management	GREEN		Commercial
<b>Total</b>	<b>Treasury Finance &amp; Resources</b>			<b>1,140</b>	<b>1,140</b>	<b>0</b>	<b>0</b>				

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