

Report Title:	2022/23 Month 10 Budget Monitoring Report
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Hilton, Cabinet Member for Asset Management & Commercialisation, Finance, & Ascot
Meeting and Date:	Cabinet – 30 March 2023
Responsible Officer(s):	Andrew Vallance, Head of Finance and Deputy S151 Officer
Wards affected:	All



REPORT SUMMARY

This report details the forecast outturn against budget for the 2022/23 financial year as at the end of January 2023 (Month 10). It includes the revenue and capital budgets along with the forecast financial reserve position at year end.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Cabinet:

- i) notes the forecast revenue outturn for the year is an overspend on services of £0.795m which reduces to an underspend of £1.494m when considering unallocated contingency budgets and changes to funding budgets (para 4.1); and
- ii) notes the forecast capital outturn is expenditure of £63.848m against a budget of £76.344m (para 13).

2. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

Options

Table 1: Options arising from this report

Option	Comments
To note the Council's outturn.	This is the recommended option.
To not note the Council's outturn.	This is not the recommended option.

3. KEY IMPLICATIONS

- 3.0 The Council faces considerable financial risks that could have a significant and immediate impact on its finances. However, whilst reserves are currently above the minimum level that the S151 Officer has deemed are required to protect against financial and service risks, they remain low compared to the optimum level that should be held. The Medium-Term Financial Plan assumes that the Council will identify sustainable savings over the medium term and therefore remain above the minimum level of reserves identified by the S151 Officer (£6.700m).

Table 2: Key Implications

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of delivery
General Fund Reserves	<£6.7m	£6.7m to £6.9m	£6,9m to £16.9m	> £16.9m	31 March 2023

4. 2022/23 MONTH 10 REVENUE FORECAST OUTTURN

- 4.1 The current forecast is an overspend on service budgets of £0.795m, a favourable movement of £0.139m from month 8. Including corporate & contingency budget, and changes to funding, this reduces to an underspend of £1.494m, a favourable movement of £0.165m from month 8.
- 4.2 This largest movement this month is in Governance, Law, Strategy and Public Health where there has been a favourable variance of £0.230m. The main factor has been additional reimbursement of costs in relation to the Queen's funeral.
- 4.3 Resources is also showing a favourable movement of £0.165m. This is primarily due to savings achieved on the mobile phone contract and identification of costs within property services that can be recharged to capital.
- 4.4 These underspends are offset by adverse movements in Adults & Housing and Place. In Adults the adverse movement of £0.114m is mainly due to increased costs from the Coroner's joint arrangement, over which the Council does not have direct control. In Place the adverse movement of £0.112m is mainly due to increased recycling costs, though this has been partly mitigated by favourable variances in Infrastructure, Sustainability and Transport. Further details are provided in the paragraphs below.

Table 3: 2022/23 Revenue Budget Forecast Outturn

	Current Budget	Forecast Outturn	Forecast over / (under) spend	Change since month 8
	£000	£000	£000	£000
Adults and Housing	40,065	41,157	1,092	144
Children's Services	26,841	27,096	255	0
Place	13,645	14,379	734	112
Resources	5,546	4,913	(633)	(165)
Governance, Law, Strategy & Public Health	3,753	3,086	(667)	(230)
Chief Executive Department	279	293	14	0
TOTAL SERVICE EXPENDITURE	90,129	90,924	795	(139)
Contingency	2,556	636	(1,920)	0
Other funding and non-service expenditure	(90,916)	(91,285)	(369)	(26)
INCREASE IN GENERAL FUND	0	(1,494)	(1,494)	(165)

GENERAL FUND		
Opening balance	(8,753)	(8,753)
Transfer in	0	(1,494)
CLOSING BALANCE	(8,753)	(10,247)

5. ADULTS & HOUSING

5.1 The Adults & Housing directorate is forecasting an overspend of £1.092m, an adverse variance from month 8 of £0.144m largely due to Director and Support services. It should be noted that the forecast outturn is assuming significant use of one-off funds. The forecast overspend is mainly due to pressures from support for an increased number of older people placed into residential care as a result of the pandemic. Measures have been put in place to try and manage this as outlined below, but this is a demand led budget and preventative measures take time to have an impact.

5.2 The directorate is implementing a series of actions to address this overspend including:

- deployment of £0.397m of additional Winter Care funding to provide additional discharge capacity;
- acceleration of plans to automate internal management systems within Optalis provider services;
- additional checks and controls on the use of agency staff; and

- reviewing the use of accommodation by some residents with learning difficulties and seeking to relaunch a Shared Lives scheme locally.

Table 4: Adults and Housing Forecast Outturn

	Budget £000	Forecast outturn £000	Forecast over / (under) spend £000	Change since month 8 £000
Director & Support	1,632	1,766	134	153
Housing	2,729	2,610	(119)	1
Adult Social Care	35,704	36,781	1,077	(10)
Total	40,065	41,157	1,092	144

- 5.3 Of the £0.956m budgeted savings, £0.656m (69%) are currently forecast to be achieved. Savings in relation to staff costs remain challenging due to difficulties recruiting and retaining employees. The Shared Lives scheme is unlikely to significantly impact this financial year. Appendix B summarises the position on savings.

Director & Support

- 5.4 There has been an adverse £0.153m movement within Director & Support, mainly due to increased recharges for the joint Berkshire-wide Coroners Service. It should be noted that the Council exercises little direct control over this service. The pressure includes agency costs to cover staff sickness and increases in workloads that have necessitated increases to establishment. There has also been increases in mortuary and pathology costs and an increase in complex inquests.

Adult Social Care

- 5.5 Adult Social Care services are forecasting an outturn overspend of £1.077m, a favourable variance of £0.010m from month 8. An underlying pressure, relating to social care placements, is being partially offset by the use of £2.500m of one-off funds as well as £0.750m of contingency. Appendix G indicates that Adult Social Care client numbers currently supported are 122 more than the budget plan despite improvements to decision-making processes.

Table 5: Adults Social Care Forecast Outturn

	Budget	Forecast outturn	Forecast over / (under) spend	Change since month 8
	£000	£000	£000	£000
Older people & physical dis.	22,946	24,608	1,662	170
Learning disability	15,708	14,994	(714)	(215)
Mental health	2,949	3,485	536	33
Other Adult Social Care	3,359	3,644	285	2
Better Care Fund income	(9,258)	(9,200)	58	0
Less: use of contingency	0	(750)	(750)	0
Total	35,704	36,781	1,077	(10)

Housing

- 5.6 Housing services are forecasting an outturn underspend of £0.119m. This is made up of various favourable and unfavourable variances across the service and utilising of earmarked reserves. There are currently 226 households being supported in temporary accommodation.
- 5.7 Hackney carriage license renewals are reporting a pressure of £0.122m. Street performing licenses renewals are also forecast to overspend by £0.010m, this has improved by £0.068m since month 6 due to other mitigations.
- 5.8 Other Housing grants from last year have been rolled forward in earmarked reserves. The forecast assumes allow these will now be released in the current financial year, which contributes a further £0.071m to the underspend.

6. CHILDREN'S SERVICES

Non-Dedicated Schools Grant

- 6.1 Non-school Children's Services show a net overspend of £0.255m; no overall change from month 8. The overspend mainly relates to the increased demand on Home to School Transport, Legal Services, and the impact of the National Transfer Scheme for unaccompanied asylum-seeking children and high legal costs, due to complex cases.
- 6.2 An AfC Leadership Management Recovery Plan has been implemented to reduce the overspend. The indicative in-year mitigations total £0.481m and are reflected in the reported overspend position. The key mitigations include:
- expanding the existing vacancy management process;
 - matching grants to existing resources; and
 - release of non-essential expenditure budgets.

Table 6: Children's (non-Dedicated Schools Grant) Forecast Outturn

	Budget	Forecast outturn	Forecast over / (under) spend	Change since month 8
	£000	£000	£000	£000
AfC: Social Care and Early Help	19,326	19,701	375	(186)
AfC: Mgt & Business Services	3,489	3,523	34	100
AfC: Education	3,067	3,503	436	63
AfC: Public Health	(37)	3	40	61
AfC: Special Educational Needs	1,528	1,384	(144)	18
Retained Children's Services	(532)	(1,018)	(486)	(56)
Total	26,841	27,096	255	0

- 6.3 The primary reason for the net overspend relates to Home to School Transport which since the start of the academic year has evidenced an increased volume and complexity of the current and planned cohort of pupils including refugees, totalling £0.420m. Continued pressure on the Legal Services contract due to high volumes, increased complexity, and duration of the legal process results in a pressure of £0.320m. There is also a forecast overspend of £0.213m due to the net impact of the National Transfer Scheme for unaccompanied asylum-seeking children. The Education School Improvement & Brokerage Service is reporting an overspend of £0.090m which is matched by additional grant within the Retained Children's Services budget.
- 6.4 Employee related pressures of £0.611m are being reported; these are being significantly matched by one-off controllable actions of £0.456m within the AfC Contract, resulting in a net pressure of £0.155m. These actions include vacancy management, further matching of grant and restricting non-essential expenditure.
- 6.5 These pressures have been partly offset by underspends relating to Social Care Placements. The forecast includes an underspend of £0.440m including an estimated future demand to the end of the financial year of £0.090m and the full year effect of the review of direct payment support packages of £0.186m.
- 6.6 The underspend on Retained Children's Services of £0.486m is primarily due to additional grants of £0.439m being utilised to match against increased costs within the AfC Contract and reduced central education support costs £0.047m.
- 6.7 The academisation of All Saints Church of England Junior School was effective from January 2023. As this is a Secretary of State directed School Academy Order conversion routinely any related school deficit at the point of transfer becomes the financial responsibility of the local authority. However, in relation to this school's unique circumstances and the improvements that have been led by the Council the expectation is for the financial responsibility to be met by the Secretary of State. The financial risk has not been reflected in the current reported position but would be between £0.200m and £0.300m.

- 6.8 Of the £0.587m budgeted savings, £0.397m (68%) are currently forecast to be achieved. The savings not being achieved relate to Homes to School transport and legal costs. Appendix B summarises the position on budgeted savings.

Dedicated Schools Grant

- 6.9 The Dedicated Schools budget forecast underspend is £0.481m a net favourable variance of £0.284m from month 8. This underspend is transferred to a dedicated reserve, so does not impact on the general fund. However, it should be noted that the accumulated projected deficit as at 31 March 2023 now stands at £1.566m which is a small reduction on last year, representing 1.1% of the total gross budget allocation 2022/23.

Table 7: Dedicated Schools Grant Forecast Outturn

	Budget	Forecast outturn	Forecast over / (under) spend	Change
	£000	£000	£000	£000
AfC – DSG	12,987	14,290	1,303	849
Retained – DSG	59,157	57,373	(1,784)	(1,133)
Transfer to / (from) DSG reserve	(72,144)	(71,663)	481	284
Total	0	0	0	0

Dedicated Schools Reserve	£000
Opening Deficit	2,047
Forecast 2022/23 surplus	(0.481)
Closing Deficit	1.566

- 6.10 The Schools Block underspend of £0.496m relates to the release of an uncommitted pupil growth fund as no additional school places have been required this year. The Central School Services Block underspend of £0.112m relates to reduced management overheads and non-independent special school places.
- 6.11 The Early Years Block underspend of £0.299m reflects historic funding levels compared to planned levels of provision (£0.135m) and the Maintained nursery settings' reduced level of demand of 31% in the autumn term compared to summer term 2022 (£0.164m). The nursery costs are a 21% reduction on the prior year and the increased reduction may be a result of cost-of-living pressures with fewer children attending nursery.
- 6.12 The High Needs Block overspend of £0.426m is primarily due to provision of Independent Special or Non-Maintained Schools and other associated direct support. The forecast variance includes an estimate of future demand to the end of the financial year of £0.150m, but this is a reduction on the prior month (£0.133m).

- 6.13 Examples of Deficit Management Plan themes being implemented which have contributed towards the improved forecast include:
- The robust challenge process for agreeing inflationary rate increases and stronger commissioning arrangements.
 - The impact of the Social, Emotional & Mental Health programme reducing the volume of pupils at risk of exclusion. Additionally, interventions by coach monitors supporting pupils have in many cases resulted in no further Education and Health Care Plan support being required.
 - A reduction in the Special School placement costs through adding new resource bases / units within RBWM schools resulting in increased cost avoidance of more costly placements.
 - Education and Health Care Plan funding panels now have headteachers on the board which has resulted in a greater understanding of Special Educational Needs & Disabilities financial matrix.
 - More schools have been awarded the Quality Inclusion Mark resulting in more pupils with an Education and Health Care Plan being educated within Borough Schools that are attached to these units reducing out of borough costs.
- 6.14 Whilst the overall DSG in-year position has improved the grant conditions require that any authority with an overall deficit on its Dedicated Schools Grant account at the end of the financial year prepare a Deficit Management Plan, including a recovery period of three to five years. It will continue be challenging to clear the cumulative deficit with increased costs and rising demand for complex service provision, and the SEND reforms (2014) that increased support to include individuals up to 25 years of age.
- 6.15 In conjunction with the Deficit Management Plan, AfC is participating with the DfE Delivering Better Value in SEND support programme. The programme will provide dedicated support and funding to help local authorities with substantial deficit issues to reform their high needs systems. In addition, the aim of the programme is to establish a more sustainable structure, so authorities are better placed to respond to the forthcoming SEND Review reforms. The Delivering Better Value programme commenced in the summer of 2022 and will operate for 30/36 months with a significant involvement of key officers from both Finance & SEND.

7. PLACE

- 7.1 The Place directorate forecast outturn is an overspend of £0.734m an adverse variance of £0.112m from month 8. The directorate has started and continues to implement a series of actions which have contributed to this favourable movement. These actions include:
- financial performance is reviewed on a weekly basis as part of Directorate Leadership Team meetings, which focuses on key pressures and mitigations required to close the adverse variance;

- development of targeted actions to improve parking revenue and in particular season ticket sales, which continues to be a challenge;
- engagement with significant contractors (including Serco and Tivoli) so that opportunities for efficiencies can be identified;
- vacant staff positions reviewed and given careful consideration before being recruited to;
- review of consultancy spend to ensure it is achieving value for money; and
- review of s106 funds to ensure they have been properly applied and reflected in the forecast outturn.

7.2 It should be noted that the significant risk in leisure services from the increased cost of utility bills as reported previously has reduced to £0.171m. This is not in the forecast. Further work is still to be done on potential mitigations before that is included in the forecast and the leisure contract re-procurement is in progress.

Table 8: Place Forecast Outturn

	Budget	Forecast Outturn	Forecast over / (under) spend	Change since month 8
	£000	£000	£000	£000
Executive Director of Place	236	236	0	0
Neighbourhood Services	8,635	9,833	1,198	524
Planning	1,341	1,568	227	(7)
Communities	(956)	(1,078)	(122)	(26)
Health Partnerships	325	221	(104)	0
Infrastructure, Sust. & Transport	4,064	3,599	(465)	(379)
Total	13,645	14,379	734	112

7.3 Neighbourhood Services is forecasting an overspend of £1,198m, an adverse variance of £0.524m compared to month 8. This movement is primarily due to the recycling disposal reprocessing rates currently much higher than anticipated. A combination of global factors, including stockpiling of material in overseas markets and paper mills in Europe being shut due to the energy crisis. It is likely that this will be slow recover and that the buoyant market seen earlier in the year is unlikely to return.

7.4 In addition, the parking income of pay and display car parks is averaging at 92% (compared to 96% as reported in month 8) of the profiled budget and includes an adjustment for Nicholsons car park closure, over achievement of short-term parking income over the Christmas period as well as the improved position of season ticket income at 42% compared to last month at 38%. The total parking income including permits, parking advertisement, etc is at 0.2%

adverse variance versus £9.8m budget. The current level of income at 92% has been assumed for the remainder of the year. Appendix G gives further information on parking income performance.

- 7.5 Planning is reporting an overspend of £0.227m, a minor favourable variance compared to month 8. The main pressure is still in the Arboricultural team as it has to respond to above average numbers of emergency tree works this year. Further mitigations are also being considered to reduce the pressure.
- 7.6 Infrastructure, Sustainability & Transport is reporting an underspend of £0.465m, a favourable variance of £0.379m compared to month 8. This is mainly due to an additional grant funding secured, temporary holding of vacancies, recharging staff costs to capital project development, and decisions to avoid consultancy spend to support the wider financial challenges across the Place Directorate.
- 7.7 Communities is reporting an underspend of £0.122m, a favourable variance of £0.030m due to a vacancy.
- 7.8 Of the £0.772m budgeted savings, £0.652m (84%) are currently forecast to be achieved. Several savings are highlighted as an amber risk including generating additional parking fines income through recruitment of two additional parking enforcement officers through the NSL contract. There is an on-going review of the issuance of PCN's. Appendix B summarises the position on budgeted savings.

8. RESOURCES

- 8.1 The Resources directorate forecast outturn is an underspend of £0.633m, a favourable movement of £0.165m from the prior month. The larger movements are outlined below.

Table 9: Resources Forecast Outturn

	Budget	Forecast Outturn	Forecast over / (under) spend	Change since month 8
	£000	£000	£000	£000
Executive Director of Resources	218	238	20	4
Libraries & Residents Services	2,418	2,288	(130)	18
Revenues and Benefits	1,544	1,075	(469)	(50)
Housing Benefit	(320)	0	320	60
HR, Corporate Projects, and IT	3,061	2,771	(290)	(110)
Corporate Management	(42)	(7)	35	15
Finance	1,529	1,507	(22)	24
Property	(2,862)	(2,959)	(97)	(126)
Total Resources	5,546	4,913	(633)	(165)

- 8.2 It is showing a favourable movement of £0.110m mainly due to savings on the mobile phone contract and software costs. There are also some smaller savings within IT due to continued vacancies.
- 8.3 Property is showing a favourable movement of £0.096m mainly due to identification of senior project manager costs that will be recharged to school capital projects.
- 8.4 Of the £0.435m budgeted savings, £0.415m (95%) are currently forecast to be achieved. The saving unlikely to be achieved relates to utility costs at the Town Hall. Appendix B summarises the position on budgeted savings.

9. GOVERNANCE, LAW, STRATEGY & PUBLIC HEALTH

- 9.1 The Governance, Law, Strategy and Public Health directorate forecast outturn is an underspend of £0.667m, a favourable movement of £0.230m from month 8. This is primarily due to £0.222m underspend in Governance, a change of £0.133m since month 8, which is due to reimbursements from DCMS for Queen's funeral costs and an underspend in staffing costs within Legal Services. Note also that some budget realignment to reflect the management structure has been undertaken which is why some budgets in the table below appear with a nil value.
- 9.2 Of the £0.288m budgeted savings, £0.213m (74%) are currently forecast to be achieved. The savings unlikely to be achieved relate to delays recruiting to the commercialisation post and sale of sponsorship on the website. Appendix B summarises the position on budgeted savings.

Table 10: Governance, Law, Strategy & Public Health Forecast Outturn

	Budget	Forecast outturn	Forecast over / (under) spend	Change since month 8
	£000	£000	£000	£000
Deputy Director	111	160	49	0
Communications & Marketing	1,072	985	(87)	(30)
Governance	2,091	1,869	(222)	(133)
Law	635	520	(115)	(35)
Performance Team	0	0	0	26
Policy Comms & Engagement	0	0	0	(58)
Public Health Spend	4,010	3,933	(77)	0
Grant funding (inc. PH)	(4,166)	(4,543)	(215)	0
Total	3,753	2,924	(667)	(230)

10. SUNDRY DEBT

10.1 The current level of overdue sundry debt is £10.920m. There are significant increases in the bad debt provision for Adult Social Care and Housing. To an extent large amounts of debt in these areas is in line with national trends as well as reflective of the levels of income we are raising. However, further actions are in progress to raise the profile of debt within directorates and tackle the level of arrears including:

- charging the cost of the bad debt provision to directorates rather than funding centrally;
- developing more focused reports to directorates to highlight areas of concern; and
- establishing a debt panel to ensure overdue debt is discussed.

Table 11: Aged Debt and bad debt provision

	> 1 month	> 2 month	> 6 month	> 1 year	Debt Sep 2022	Inc (dec) in debt prov.
	£000	£000	£000	£000	£000	£000
People Services						
Adult Social Care	216	819	1,048	2,123	4,206	536
Children's	8	13	0	7	29	(49)
Housing	2	15	305	1,277	1,599	531
Deferred Payments	23	71	39	398	531	0
GLS&PH	10	3	1	2	15	0
Place	137	51	74	100	362	(37)
Resources						
Commercial property	148	110	132	361	751	115
Other	22	1	2	73	98	57
Total Agresso Debt	567	1,083	1,601	4,340	7,592	1,153

Debt on other systems:

HB Overpayments	3,220	(36)
Housing Rents	108	27
Total debt	10,920	1,144

- 10.2 The adult social care debt represents the contribution to care costs which the Council considers to be the responsibility of individuals in receipt of care above the current financial thresholds, and which has not yet been received despite the providers having been paid. There is a monthly review process underway to resolve the largest outstanding situations with families. There is further work to do with residents to improve early care planning so that we reduce the number of times there is a funding dispute.
- 10.3 The increase in Housing debt is largely the result of how rent debt was raised on the system. For 2021/22 a single invoice was raised for a year's worth of rent at the start of the financial year. Arrears in respect of this rent went over 12 months old on 1 April 2022 resulting in a large increase in the bad debt provision. From June 2022, housing rents have moved to a specialised rent accounting system (ARA) which should resolve this issue going forward. Despite this there remains a significant amount of Housing debt to be addressed.
- 10.4 The increase in the bad debt provision for Commercial Property is mainly due to the regulations that were in place during the pandemic meaning that rent arrears could not be chased. Unsurprisingly, arrears have therefore increased.

This debt is being actively managed by the Propco to maximise returns from this debt.

11. EARMARKED RESERVES

11.1 Appendix H details the movements in earmarked reserves based on current forecasts.

12. BORROWING

12.1 Borrowing is only undertaken to finance capital projects that have been approved by the Council and lead to clear future benefits. It is not used to support day to day operational expenditure. Throughout the year the Council's borrowing levels are updated based on cash-flow and spending on the capital programme. Currently, the Council is borrowing temporarily pending anticipated capital receipts in future years.

12.2 A further £11m of long-term PWLB borrowing has been arranged to be received in February. This was to take advantage of a fall in the long-term borrowing rate below the level budgeted for in 2023/24.

12.3 Table 12 details current borrowing offset against investment balances.

Table 12: Net borrowing

	Opening balance £000	Current balance £000	Year-end forecast £000
Long term	71,265	100,265	111,265
Short term – Local Authority	119,000	82,000	104,000
Short term – LEP / Trusts	15,598	16,209	15,500
Investments	(41,609)	(58,886)	(36,390)
Total	164,254	139,588	194,375

13. CAPITAL

13.1 Capital expenditure is currently projected at £63.838 m. Appendix E details the capital budget movements and Appendix F provides more detail on variances.

Table 13: Capital programme outturn

	Gross budget	Slippage	Current year variances	Gross outturn
	£000	£000	£000	£000
Chief Executive department	0	0	0	0
GLS&PH	289	0	0	289
Children's Services	11,126	(2,355)	2	8,769
Adults and Housing	2,342	0	0	2,342
Resources	38,247	(326)	(4,570)	33,351
Place	24,340	(4,894)	(359)	19,087
Total	76,344	7,575	(4,931)	63,838

- 13.2 The £63.838m of 2022/23 projected capital expenditure will be funded by the income streams as set out below. At present the cost of borrowing at a short-term borrowing rate of 2.56% is estimated to cost £1.086m for current year projected expenditure; a significant increase compared to previously low interest rates. Further slippage is expected to be reported at year end which will reduce the projected cost of borrowing.

Table 14: Capital programme financing

Source of funding	£000
Government grants	(9,716)
Developers' contributions (s106 & CIL)	(7,669)
Other contributions	(25)
Corporate funding	(46,428)
Total	(63,838)

Table 15: Capital programme status

Number of schemes in programme	
Yet to start	14%
In progress	66%
Completed	10%
Ongoing programmes e.g., Disabled Facilities Grant	10%

14. LEGAL IMPLICATIONS

- 14.1 In producing and reviewing this report the Council is meeting its legal obligations to monitor its financial position.

15. RISK MANAGEMENT

15.1 Projected variances require mitigation to reduce them during the financial year.

16. POTENTIAL IMPACTS

16.1 Equalities. There are no direct impacts.

16.2 Climate change/sustainability. There are no direct impacts.

16.3 Data Protection/GDPR. There are no direct impacts.

17. CONSULTATION

17.1 None.

18. TIMETABLE FOR IMPLEMENTATION

Implementation date if not called in: 'Immediately'.

19. APPENDICES

19.1 This report is supported by nine appendices:

Appendix A Revenue monitoring statement
Appendix B Savings tracker
Appendix C Growth tracker
Appendix D Capital budget summary
Appendix E Capital programme budget movements
Appendix F Capital monitoring report
Appendix G Key financial information
Appendix H Usable reserves

20. BACKGROUND DOCUMENTS

20.1 This report is supported by one background document, the budget report to [Council February 2022](#).

21. CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory:</i> <i>Statutory Officers (or deputies)</i>			
Adele Taylor	Executive Director of Resources/S151 Officer	21/02/23	
Emma Duncan	Director of Law, Strategy & Public Health/ Monitoring Officer	21/02/23	
<i>Deputies:</i>			

Andrew Vallance	Head of Finance (Deputy S151 Officer)	21/02/23	02/03/23
Elaine Browne	Head of Law (Deputy Monitoring Officer)	21/02/23	22/02/23
<i>Mandatory:</i>			
Ellen McManus-Fry	Equalities & Engagement Officer	21/02/23	
<i>Other consultees:</i>			
<i>Directors (where relevant)</i>			
Tony Reeves	Interim Chief Executive	21/02/23	
Andrew Durrant	Executive Director of Place	21/02/23	21/02/23
Kevin McDaniel	Executive Director of People Services	21/02/23	24/02/23

Confirmation relevant Cabinet Member(s) consulted	Cabinet Member for Asset Management & Commercialisation, Finance, & Ascot	Yes
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REPORT HISTORY

Decision type:	Urgency item?	To follow item?
Non-key decision	No	No

Report Author: Julian McGowan, Senior Finance Business Partner
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