

CABINET

17 February 2020

Title: Budget Monitoring 2019/20 - April to December (Month 9)	
Report of the Cabinet Member for Finance, Performance and Core Services	
Open Report	For Decision: No
Wards Affected: All	Key Decision: No
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Accountable Director: Philip Gregory – Director of Finance	
Accountable Strategic Director: Claire Symonds - Chief Operating Officer	
Summary	
<p>This report provides a high-level overview of the key financial risks and issues faced by the Council in this financial year. There are significant demand and cost pressures within the forecast which are being monitored carefully but which carry a degree of uncertainty and are may still change during the remainder of the year. The report describes the potential impact of these pressures in high level terms and the forecasts have been made on a prudent basis. The position may therefore be overstated but the scale of the challenge means that there is no room for complacency.</p>	
<p>The forecast expenditure in the General Fund is £160.098m against a budget of £148.820m which equates to a gross General Fund overspend of £11.278m, before Collection Fund and Business rates surpluses including monies brought forward from the previous year are added which puts the overall variance at £8.214m (see Appendix A)</p>	
<p>There is an increase in the overall expenditure forecast of £0.395m made up of small increases in a number of areas (Core, Care and Support, Policy), £0.286m in Community Solutions and £0.318m in Contracted Services. However, there has been an improvement in the Public Realm forecast for the first time in many years. The increase in expenditure forecast has been offset by a £0.5m increase in Corporate Income resulting in a net reduction of £0.1m.</p>	
<p>The net result is an overall forecast variance of £8.214mm. As at the end of 2018/19 the budget support reserve stands at £12m. Up to £4m of this however has been earmarked to fund Transformation programmes. This would mean that this year's overspend could be largely covered from this reserve with any further residual overspend being taken from the unearmarked General Fund reserve of £17m.</p>	
<p>Although the reduction in reserves in 2019/20 is foreseen and can be managed, it is not desirable and will limit our future ability to respond to unforeseen events or invest in the borough. If this level of expenditure continues into next year it would exceed the funding plans set out in our Medium Term Financial Strategy (MTFS) and so would require the identification of further savings or income in order to set a balanced budget. For these</p>	

two reasons the overspend must not be allowed to continue to grow and serious consideration needs to be given to possible remedial measures.

This report also provides an update on the Capital Programme. Approval is requested for the addition of £73.642m of expenditure - £72.551m of which is part of the Investment and Acquisition Strategy. The revised Capital Programme is £361.857m in total of which £74.237m is HRA expenditure. The current forecast outturn is £296.703m of which £37.471m relates to the HRA. Most of the variance is slippage where expenditure will take place in subsequent years.

Recommendations

The Cabinet is recommended to:

- (i) Note the projected revenue outturn for Council services as set out in sections 2 to 12 and Appendix A to the report;
- (ii) Note the implications for the reserves position and the need to identify in year action in relation to General Fund expenditure;
- (iii) Approve the additions to the Capital Programme as set out in section 13 and Appendix C to the report; and
- (iv) Note the projected outturn on the Capital Programme as set out in section 13 and Appendix B to the report.

Reason(s)

As a matter of good financial practice, the Cabinet should be informed about the Council's spending performance and its financial position. This will assist the Cabinet in holding officers to account and in making future financial decisions.

1 Introduction and Background

- 1.1 The final outturn for 2018/19 was an overall overspend of just under £3m (after transfers to and from reserves were taken into account). This was the net position after collection fund surpluses and there was an underlying overspend of £7m in service expenditure budgets. In addition, it must be remembered that last year the budget setting approach was that as far as possible services would be expected to contain their own growth. Only a limited amount of additional funding was identified, and this was applied in the most part to Care and Support Services. This reduced the gap for budget setting purposes and meant that additional savings proposals were not required to be identified so 2018/19 could be a "consolidation" year.
- 1.2 However, the expectation that services could contain their own growth is a challenge for many. The small amount of growth funding that could be identified was used both to deal with some specific issues in the budget and then to provide additional care and support funding. However, the sums available for this purpose (£1m for Children's, £1.3m for Disabilities) were lower than the 2018/19 pressures. This means that those services with existing pressures have continued to overspend into 2019/20.

2 2019/20 Budget Monitoring Position - Summary

- 2.1 Across the Council there are known budget pressures of up to **£16.84m, with some underspends of £5.6m forecast centrally giving rise to a forecast net spend position of £11.2m**. It should be noted that this forecast has been made on a prudent basis and so there is potential for further reduction although there is also the potential for additional costs to be incurred especially in Care and Support where we are seeing high levels of client and demand growth. It should be noted that the final quarter of the year is the period of “Winter Pressures” which can result in high demand for Adult Social Care support.
- 2.2 As in previous years there is an expected underspend within Central Expenses. The £2m provision for non-delivery of savings included in the budget in 2018/19 is still available. There are other contingency budgets such as the Redundancy budget (£1.3m of which half is currently assumed in the forecast) and the Council consistently over-achieves on gainshare against its budget (c£1.5m). In addition, there is a forecast underspend on levies of £0.2m resulting in net forecasted **underspend of £5.6m** on central budgets.
- 2.3 The Council has reviewed its policy on Minimum Revenue Provision (part of the mechanism for funding capital expenditure) and approved changes to this policy, the impact of which could result in a reduction in the forecast. However, the Public Work Loans Board has recently increased its interest rates which could offset this to some extent.
- 2.4 Included within Corporate Income are additional corporate grants, Collection Fund surpluses and business rates via the London pool totalling **£3.064m additional income**. Overall the net overspend forecast at the end of October is now expected to be £8.214m.

DEPARTMENT	ADJUSTED BUDGET	OUTTURN	VARIANCE	Change
SDI COMMISSIONING	7,016,490	6,866,490	(150,000)	0
CORE	6,822,740	6,999,740	177,000	63,232
CENTRAL MINUS F30080	35,092,527	29,530,527	(5,562,000)	0
EDUCATION, YOUTH & CHILDCARE	3,918,400	3,820,400	(98,000)	(98,000)
LAW, GOVERNANCE & HR	(1,357,906)	(1,386,182)	(28,276)	(11,276)
POLICY & PARTICIPATION	2,909,765	3,060,111	150,346	35,346
CARE & SUPPORT	72,433,998	87,160,398	14,726,400	94,400
INCLUSIVE GROWTH	994,880	994,880	0	0
COMMUNITY SOLUTIONS	9,790,605	10,273,605	483,000	286,000
MY PLACE	6,259,591	6,401,591	142,000	(292,000)
CONTRACTED SERVICES	4,938,920	6,376,920	1,438,000	318,000
TOTAL GENERAL FUND BUDGET	148,820,010	160,098,480	11,278,470	395,702
CORPORATE INCOME	(148,820,010)	(151,884,326)	(3,064,316)	(500,000)
NET GENERAL FUND POSITION	0	8,214,154	8,214,154	(104,298)

- 2.5 More information about the key areas of risk are given below. The overall impact on reserves will be a drawdown of around £8.2m from reserves. This is manageable

as there is sufficient funding to do this, but it would restrict our ability to respond to future unforeseen events and to invest in the borough. If this level of spending continues it could also put at risk our Medium Term Financial plans, requiring the identification of future savings.

3. Care and Support/ People and Resilience

3.1 The overall budget for People and Resilience (excl Education) in 2019/20 is £81.810m. The total expenditure forecast (main case) for these services 2019/20 is £96.4m which would result in an overall budget pressure of £14.6m. There is also a significant savings gap which is contributing to the budget gap.

3.2 Further information on the specific services is given below.

People & Resilience Group	19/20 Budget £000	19/20 Forecast £000	Variance £000	Period Movement £000	Change since 18/19 £000
Adults Care & Support	19,774	22,825	3,051	-12	1,028
Adults Commissioning	4,427	4,427	0	0	141
Disabilities Service	19,432	25,367	5,935	0	4,439
Children's Care & Support	34,490	40,230	5,740	105	2,859
Children's Commissioning	4,387	4,237	-150	0	237
Public Health	-700	-700	0	0	0
Group Total	81,810	96,386	14,576	93	8,704

4. Adults' Care and Support

4.1 The total forecast for Adults Care and Support is £22.8m resulting in a budget overspend of £3.05m. There has been no significant change to the position since last period. There continues to be underlying upwards pressures in expenditure and demand.

Service Area	19/20 Budget £000	Forecast £000	Variance £000	Period Movement £000
Adult packages	7,781	8,440	659	0
Adult teams	3,735	3,775	40	0
Adult homes and centres	2,031	2,191	160	0
Mental Health	4,867	7,098	2,231	27
Adults Other (Support Serv)	1,360	1,321	-39	-39
Directorate Total	19,774	22,825	3,051	-12

4.2 The main area of increase and budget pressure is in the Adults' Care Packages and Mental Health. This forecast includes provision for the expected care fee increases (which will be funded from the IBCF) and assumes a continuation of the clear upward trend in demand. This means that if demand growth slows or ceases the position may improve. There are no further savings targets within Adults. However, the brought forward savings shortfall from previous years is a significant part of the current overspend.

4.3 The main areas of pressure in this area are spread across the range of provision:

- £1m in Homecare – although this makes up a significant portion of the overspend, compared to last year this area has actually seen a significant reduction in net expenditure mostly due better collection of client contributions, but due to insufficient budgets still remains one of the main causes of the overall overspend.
- £2.5m overspend in Direct Payments which is consistent with last year's outturn position in this area but continues to be an area of significant pressure. It is expected that Direct Payments will decrease in the future as more regular reviews mean that the amount paid to clients is more accurate of their needs.
- The above is partially offset by a £1.6m forecast on direct payment refunds, this is where unspent balances are clawed back from clients' accounts where overpayments on DP has been made. If the reviews above start to take place, we will see a drop in this figure as less will be paid out to clients in the first place thus not requiring as much claw back.
- The above is further offset by the £913k of winter pressures money which we expect to receive in December and £400k of BCF which was additional in year growth only ratified in September.

4.4 Adults Homes and Centres - £160k overspend due to two significant areas. The first is Kallar Lodge where there is an income shortfall due to not being able to attract the self-funders required to meet the income target. There has been a small improvement in the position in this period but there is a remaining large gap. The other is the ongoing overspend in Relish where there is a historical pressure due to the challenges in running the café as a self-funded business.

4.5 Mental Health has a £2.2m overspend the bulk of which (£1.6m) is on supported living, this is due to 14 new service users in 19/20, as well as several packages having been reviewed and uplifted. The overspend in this area has increased by £0.7m from last year. Residential and Nursing across both Younger and Older MH clients makes up the remainder of the pressure (£448k Overspend), this is an area which has significantly increased from last year with there being a lack of in borough provisions to support these complex cases causing the costs to significantly rise as we have to place clients in costly out of borough homes.

4.6 Mental Health has also seen over 350 Dementia cases transfer over from the Locality teams this year, which has caused a significant increase in Homecare, Residential and Nursing expenditure. A lack of in borough provisions to support these numbers is also partially to blame in the significant rise in spend within Mental Health this year. The level of income has been improving steadily since the implementation of changes to the Charging Policy and the latest evidence shows that the previous estimate of £0.4m can be confirmed.

4.7 It should be noted although the forecast has been improving over the last few months we are about to enter the "winter pressures" period and so there is still potential for it to change as a result of new demands if these are higher (or lower) than allowed for in the forecast.

5. Disabilities Care and Support

5.1 The total forecast for Disabilities Care and Support is £25.4m and would result in a budget overspend of £5.9m. There has been no change to this position from last month.

Service Area	19/20 Budget £000	Forecast £000	Variance £000	Period Movement £000
Adults Care Packages	10,313	13,969	3,656	(56)
Children's Care Costs	1,074	2,006	932	(5)
SEND transport	2,619	3,329	710	2
Centres and Care Provision	1,756	2,045	289	24
Staffing/Management	3,670	4,019	349	36
Directorate Total	19,432	25,368	5,935	0

5.2 The main budget variances after these changes are as follows:

- £3.7m overspend on Learning Disabilities Adults across Direct Payments, Homecare, day care and residential care;
- £932k Overspend on Children with Disabilities across Direct Payments, Respite packages and legal / court costs;
- £638k overspend on Teams and Centres, made up of pressures within the education psychology service, 80 Gascoigne Road and Life Planning; and
- £710k overspend on SEND Transport, due to existing pressure in the cost of the routes- the growth that was given to meet this pressure doesn't fully cover it.

5.3 The forecast is based on known commitments and has not been adjusted for future placement growth. The assumption is that the care package review activity, improved life planning and increased CHC will be enough to contain the costs of growth. If these initiatives produce greater benefits, then this would reduce the forecast, however so far demand and complexity of care needs has meant costs have increased and reviews are revealing more care costs than savings. It should be noted that there is a large cohort of young people who are due to move from Children's to Adult Services over the next few years. This may result in a large net increase in cost (for a number of reasons – a net increase in client numbers, Education funding drops out, care packages may increase as parents may not provide the same level of care and needs can increase.)

5.4 Including this year's savings, the service has a cumulative total of £0.835m undelivered savings built into its budget which is contributing to the pressure. There are two MTFs savings initiatives in 2019/20 – the expansion of Shared Lives and new provision at 80 Gascoigne. It is now clear that the 80 Gascoigne savings can no longer be delivered as the CQC has deemed the additional room unfit for use, whereas the shared lives scheme is still considered high risk, thus the position is unlikely to improve this year.

5.5 Due to the high levels of growth in this forecast – which is largely outside the services control then this forecast is a reasonable main case. The position is unlikely to improve and if anything may worsen with further transition cases being identified that will be coming into the disability service.

6. Children’s Care and Support

6.1 The total forecast for Children’s Care and Support is £40.2m and would result in a budget overspend of £5.6m. This is a small adverse movement from last month with increased LAC costs due to 4 significantly costly children coming into care, offset by revised forecasts for UASC income and additional contributions from Health.

6.2 The third year of MTFs savings of £1.126m has been taken from the Looked After Children and Placements budget. Growth funding to support the new TOM has been added to the service and has now been vired to the relevant areas required.

Service Area	19/20 Budget £000	Forecast £000	Variance £000	Period Movement £000
Corporate Parenting	21,090	25,723	4,633	111
Safeguarding	5,327	6,451	1,124	(314)
Assessment Teams	3,811	4,271	460	(118)
Other/Central	1,873	2,091	218	78
Adolescence & YOS	1,726	1,365	(361)	19
Specialist Intervention Service	663	329	(334)	329
Directorate Total	34,490	40,230	5,740	105

6.3 The additional costs of the Children’s TOM can be met from budget available within this growth funding. However, there are staffing pressures on the service in addition to this. Currently there are posts above the TOM establishment in the forecast – additional staff in Rapid Response and staff to support the probationary period of the social workers recruited from overseas. The usage of agency has come down from the high point of around 39% but is still in excess of the budgeted ratio of 15%. This is the main factor in the overspends in Assessment and Care Management.

6.4 The service are confident of achieving the low risk targets which amount to £0.55m, most of these are to do with contract frameworks that are currently in place and costs are reducing as and when client packages are being transferred over to the cheaper framework rates, therefore these are effectively savings already within the projections and will not improve the outturn significantly as they will be converted to the new framework over time as reviews are undertaken.

6.5 The high-risk savings targets are unlikely to be achieved in this financial year as progress on these are still very minimal. Edge of Care may have up to 8 clients by the end of the year, but this will only at best achieve half of the target savings due to timing. The specialist in house provision will not be fully operational till January thus minimising the amount of savings this can generate in year. Most of the pressure, however, relates to the cost of Looked After Children as follows:

- £1.87m overspend on Residential Homes, a significant increase from last month.
- £1.3m overspend in the Leaving Care Service
- £717k overspend in Specialist Agency Fostering

- £135k overspend on Adoption Placements
- £348k overspend in Children in Care
- £332k overspend Family Assessment Units
- £223k overspend in the Leaving Care Team
- £61k overspend on Secure Units
- £225k overspend in the Fostering Team

6.6 There is growth funding allocated in the MTFs to address some of these pressures.

7. My Place

7.1 My Place are forecasting an overspend of £142k, which is a reduction of £292k on the forecast of £434k forecast overspend at month 8. The reduction is all within Public Realm, where the impact of controls to reduce overtime and agency expenditure are having an impact.

SERVICE	BUDGET 19/20	FORECAST	VARIANCE	MOVEMENT
BUSINESS DEVELOPMENT	1,679	1,023	-656	0
CONTRACTS MANAGEMENT	3,062	2,726	-336	0
LANDLORD SERVICES	9,869	10,478	609	0
MY PLACE DIRECTOR	-15,023	-14,769	254	0
PROPERTY MANAGEMENT	9,662	9,096	-566	0
Public Realm:				
OPERATIONS	7,146	8,102	956	-171
PARKS	2,279	2,307	28	-144
FLEET	-158	-189	-31	29
COMPLIANCE	-714	-830	-116	-6
ELWA	-34	-34	0	0
Total Public Realm	8,519	9,356	837	-292
TOTAL MY PLACE	17,768	17,910	142	-292

7.2 Public Realm are forecast to overspend by £837k, which is a reduction of £292k on the month 8 position. This is largely due to the service being unable to contain the impact of the pay awards for 2018/19 and 2019/20 which were not funded. The forecast assumes a reduction to budgets of £150k for procurement savings which will be transferred to corporate budgets at year end. The forecast also assumes a charge of £87k for interest payable on the capital investment in the new vehicle fleet.

7.3 The forecast underspend of £695k across other services within My Place is largely within Business Development and is due to vacant posts. There are also underspends within Contract Management and Property and Asset Management. An overspend of £609k is forecast for Landlord Services, which is attributable to interim management costs and repairs and maintenance costs outside the scope of the contract with BDMS.

8. Contracted Services

- 8.1 Contracted Services are forecasting a budget pressure of £1.44m, which is an increase of £318k on the pressure of £1.12m which was forecast at month 8. The overspend is mainly due to a forecast overspend of £994k for Barking and Dagenham Direct. Over the past two years savings of £0.7m have been taken for the Customer Experience and Digital Programme that have not yet been achieved in cashable terms. This is currently being assumed will be a net overspend on the budget at the end of the year.
- 8.2 An overspend of £126k is currently forecast for ICT, although this may increase as a result of work currently underway to review ICT costs and how SPCNs (change notices) are funded.
- 8.3 Within Revenues and Benefits there will be an underachievement on courts income of approx. £238k. This is due to a change in approach around taking court action, which is having an impact on the overall level of income recovered in this way. There is also £80k expenditure which had been forecast as income due in 2018/19 as a performance deduction, but this sum was over-estimated, and has therefore not been realised in 2019/20.

9. Policy and Participation

- 9.1 Culture and Heritage are forecast to overspend by £150k which is an increase of £42k on the month 8 position. The increase is due to additional grounds maintenance costs and R&M minor works costs within Countryside and Conservation.
- 9.2 The £150k overspend is largely due to staffing pressures at both Valence and Eastbury and Valence has a pressure on NNDR.

10. Core

- 10.1 Core services are anticipating to overspend by £177k which consists of an overspend on the Elevate Client unit of £208k, £53k on Registrars and £25k on the FOI team less an underspend on Finance of £109k.
- 10.2 The overspend on the Client unit is attributable to ICT and staffing costs. There has been a net £70k increase in ICT costs due to the renewal of the agreement with Microsoft which meant that the price stepped up by a percentage plus growth in numbers of licences deployed. The staffing overspend is due to Added Years Compensatory payments of £50k and the cost of maternity leave cover.
- 10.3 The FOI team is overspent by £25k on agency costs. All agency staff have now been released. The overspend on Registrars is due to £100k income under-recovery which is in part due to loss of income from no longer providing the Nationality Checking Service plus £5k on salaries, less an underspend of £52k on non-pay budgets.

11. Law, Governance and HR

- 11.1 Law, Governance and HR are forecast to underspend by £28k. There is currently a nil variance on Law and Governance. Enforcement are forecast to underspend by £28k after transferring a £51k surplus within the Markets cost centre to the Markets reserve.
- 11.2 Within Enforcement where there are underspends across a number of service areas, offset by a forecast overspend of £186k within Parking. However, following the introduction of more CPZs in recent months there has been an increase in income that should offset the costs of scheme implementation and capital financing and the additional staffing costs. The Parking forecast may therefore reduce to an on-budget position before year-end.

12. Community Solutions – £0.483m overspend

- 12.1 At month 6, Community Solutions reported a pressure in their staffing budgets especially within Intervention services where there appear to be nine staff above the funded establishment. In addition, this service also has an inherent shortfall in its staffing budget as the result of the unfunded pay award. Since this issue was identified, the Director and his management team have been putting in place mitigations to offset this pressure. However, the current forecast is a £0.483m overspend.
- 12.2 There are challenging targets for Temporary Accommodation reductions built in the budget which have been achieved as at the end of October. There are some associated risks around income collection in the hostels and the costs of the rent deposit and other prevention schemes, but these are being managed closely. If the Temporary Accommodation performance is sustained, this is expected to offset these risks and may even be a further mitigation against the other pressures in the service

13. Capital Programme

- 13.1 In November the Cabinet approved a reprofiled Capital Programme including slippage from previous years of £283m of which £69m is HRA expenditure and £203m is General Fund (including the Investment and Acquisition Strategy.) In addition, there is an £11m funding allocation for the Transformation programme which is a mixture of revenue and capital expenditure funded from borrowing (for capital expenditure) and the flexible use of capital receipts and reserves for revenue expenditure.
- 13.2 The largest element of the General Fund capital programme is the Investment and Acquisition Strategy which had an approved budget at month 5 of £124.001m. Cabinet approval is sought for the addition of £72.551m expenditure for the schemes set out in Appendix C.
- 13.3 There is £7.982m of slippage on the original programme relating to Sebastian Court, Wivenhoe Containers, Gascoigne East and the Live Work scheme on the BEC land. The forecast expenditure on the IAS as a whole is £188.659m.

- 13.4 Cabinet are also asked to approve an increase of £1.092m to the General Fund Programme - £200k for the Corporate Accommodation Strategy in Core and £892k for approved LIP/TFL funded schemes within My Place (£112k increase in the Be First managed transport infrastructure schemes, £396k for Choats Road and £427k on sustainable transport schemes, offset by a reduction of £47k in the Flood Survey budget.)
- 13.5 The forecast outturn for the General Fund budget is £66.07m – an underspend/slippage of £14m. The key elements of this variance are:
- Culture and Heritage: £8.9mil underspend increase from an underspend of £1.7m in month 5. This is due to delays on 3G Football pitch at Parsloes Park, late implementation of Central Park Master plan, and delays of roof works related to the Demountable swimming Pool;
 - Education: £3.2m underspend comprising of:

£12mil accelerated spend in the following areas: Lymington Fields new School, Roding Primary and SEND allocation.
£15mil slippage and underspend on Robert Clack expansion, New Gascoigne (Greatfields) Secondary school zone 2b and Barking Abbey expansion Project completed.
 - Enforcement: £0.8mil underspend due to CPZ consultation delayed.
 - Core: £0.8m underspend due to;

Oracle R12 Joint Services: Establish where Brent Oracle Fee will be charged 250K.
Likely to be revenue costs. Elevate ICT investment 700K underspend anticipated.
 - My Place: £45K overspend: Energy Efficiency Programme, Gale Street Corridor improvements, Barking Riverside Translink have no budget.
- 13.6 Transformation capital spend is forecast to underspend by £6.4m, which is a £0.9m increase from month 5. The in-year forecast outturn is now £4.5m. This is a reduction on previous forecasts as there has been confirmation that major projects will slip into 2020/21. This includes payments for Community Solutions around assets and elements of One View implementation as well as other large-scale projects, and utilising fewer staffing resources around the Core Programme than initially forecast. These forecasts will be rolled into next year.
- 13.7 The HRA capital programme for 2019/20 was £69.1m. In October approved slippage of £5.137m from the previous year was added in. Final outturn is expected to £37.472m. However £15m of this relates to the HRA New Build programme. The Council's current approach to New Build now is through its General fund with the homes built by Be First and managed by Reside. The HRA capital programme will be much smaller in future years and will be primarily for specialist housing.
- 13.8 The balance of the underspend is slippage on the Stock Investment programme on new schemes with long lead in times (for procurement, specification and planning.)

The remaining spend on these schemes will be delivered in 2020/21 with the funding reprofiled to facilitate this.

14. Financial Implications

Implications completed by Katherine Heffernan, Group Manager – Service Finance.

14.1 This report details the financial position of the Council.

15. Legal Implications

Implications completed by Dr Paul Field, Senior Governance Lawyer

15.1 Local authorities are required by law to set a balanced budget for each financial year. During the year, there is an ongoing responsibility to monitor spending and ensure the finances continue to be sound. This does mean as a legal requirement there must be frequent reviews of spending and obligation trends so that timely intervention can be made ensuring the annual budgeting targets are met

Public Background Papers Used in the Preparation of the Report: None.

List of Appendices

- Appendix A – General Fund Revenue budgets and forecasts.
- Appendix B – Capital Programme Projected outturn
- Appendix C - Additions to the Capital Programme