

Corporate Budget Monitoring Report

Quarter 1 2019-20

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Circulated to	Cabinet
Date	31 July 2019
Classification	Unrestricted
Report of	Corporate Director of Resources
Lead Member	CLr Ronald, Cabinet Member for Resources and the Voluntary Sector
Originating Officer(s)	Allister Bannin, Head of Strategic & Corporate Finance
Wards affected	All Wards
Key Decision?	No

General Fund forecast outturn variance £8.2m overspend

Dedicated Schools Grant (DSG) forecast outturn variance £7.4m overspend

Housing Revenue Account (HRA) forecast outturn variance £2.2m underspend

£m	2019-20 Forecast Outturn Variance			2019-20 Annual Figures		Figures to 30 June 2019	
	Estimated impact on General Fund GF/ DSG/ HRA	Variance before reserve adjustments	Contribution to /(from) Reserves	Current Budget ⁽¹⁾	Forecast Outturn Position	Budget to Date	Actual
Children & Culture (GF)	11.5	12.1	(0.6)	99.6	111.7	24.9	26.2
Resources	2.1	10.1	(8.0)	12.6	22.7	3.1	62.5
HA&C	5.2	5.2	-	139.9	145.1	35.0	26.1
Place	(0.1)	(0.1)	-	72.9	72.8	18.2	6.5
Governance	-	0.8	(0.8)	14.7	15.5	3.7	4.7
Corporate	(10.5)	(10.5)	-	2.8	(7.7)	0.7	2.9
General Fund	8.2	17.6	(9.4)	342.5	360.1	85.6	128.9
Ringfenced Items							
Children's (DSG)	-	7.4	(7.4)	-	7.4	-	41.5
Public Health	-	-	-	-	-	-	(0.7)
HRA	-	(2.2)	2.2	36.7	34.5	(19.8)	(32.3)
Overall Position	8.2	22.8	(14.6)	379.2	402.0	65.8	137.4

Conventions: The use of brackets denotes either an income budget or a positive variance (underspend).

Note 1: The current budget reflects the original budget approved by Members in February 2019 adjusted for any subsequent approved budget virements. The budget history is included as Appendix 3.

In February 2019 the Council approved a revenue budget of £342.5m which was to be financed by external funding sources such as council tax, business rates, grants and drawdown from the Council's Earmarked and General Fund reserves.

The current position is estimated to be a £8.2m overspend on the general fund after the application of £9.4m from reserves.

The HRA is currently projected to show additional income of £2.2m. This is demonstrated by the income from dwelling rents being forecast to be higher than budgeted due to lower levels of Right to Buy sales than was assumed when the budget was set, and void rates are also lower than anticipated.

The MTFP outlined for 2019-20 approved savings of £14.8m in order to deliver a balanced budget. An additional £10.3m relating to slippage from previous years must also be achieved. Therefore in total £25.1m of savings are to be delivered.

Quarter 1 2019-20

This report shows the quarter 1 position (as at the end of June) for the financial year. Forecasts at quarter 1 demonstrate an overspend on the general fund of £8.2m. Directorates are developing recovery plans to reduce these overspends and therefore reduce the requirement on general fund reserves funding.

£8.2m Overspend on General Fund: after application of transformation reserves.

£25.1m Savings: our total savings requirement for the current year taking into account slippage from earlier years; we believe that £4.4m will slip into future years and that £3.4m is at risk.

£301m Approved Capital budget: original allocation of £261m, slippage from previous years of £17m and quarter 1 adjustments of £23m.

Forecast outturn variance £12.1m General Fund overspend

Forecast outturn variance £7.4m DSG overspend

£m	Forecast Outturn Variance			Annual Figures		Figures to 30 June 2019	
	Estimated impact on General Fund (GF)	Variance before reserve adjustments	Contribution to/(from) Reserves	Current Budget ⁽¹⁾	Forecast Outturn Position	Budget to Date	Actual
Children's (GF)	11.5	12.1	(0.6)	99.6	111.7	24.9	26.2
Children's (DSG)	-	7.4	(7.4)	-	7.4	-	41.5

The general fund is projected to be overspent by £12.1m. The overspend is as follows: Children's Social Care £2.9m, Special Educational Needs £1.6m, Youth Services & Commissioning £1.1m, Children's Resources £1.7m and Sports, Leisure and Culture £0.5m.

Unachievable savings of £3.3m (Early Years £2.4m and SEND £0.9m) and slipped savings of £1.0m (Youth Services and Commissioning) are included in the £12.1m overspend.

C&C have a recovery action plan in place that currently suggests a reduction in the forecast overspend to £10.2m before drawdown from reserves of £0.6m (£0.5m for Ofsted and £0.1m to fund one term of EMA as Mayor 3 year funding ended at the end of 2018/19).

Children's Social Care has recently received their Ofsted inspection and is currently awaiting formal notification of the Ofsted rating. Early indications are favourable.

The local growth in SEND, which is not matched by growth in funding, is resulting in budget pressures that are reflected nationally. A range of measures have been put in place to reduce the spending against the general fund as well as the High Needs Funding Block element of the DSG which will show impact over time and actions are being scoped to reduce pressures in the short term during the current financial year.

Details of the significant variances on the General Fund are shown below.

(in numerical descending order)	£m	Forecast variance commentary
Children's Social Care	2.9	Much work has been undertaken over the past 12 months to put in place arrangements to reduce the numbers of agency Social Workers and to recruit and retain our own staff. The launch of the Social Work Academy and our continuing work with regard to the recruitment of experienced staff have had a positive impact on ensuring that staff turn-over is much reduced. However we are still require a number of Agency Social Workers to maintain a level of experience and knowledge so that our more complex work can be allocated to those staff with the appropriate level of experience. Therefore, although staff cost pressures are reduced, they will continue for the next 12 months. £0.5m of this overspend relates to extra staffing spend for Ofsted improvement work and will be requested to be funded from transformation reserves.
1. CSC - Staffing £1.0m Agency workers – pressure reducing as permanent staff are recruited.		
2. CSC - Looked After Children (LAC) Placements £1.8m Work continues to reduce high cost placements		The forecast for the placement budget is based on LAC modelling and sufficiency strategy outcomes. There has been an increase of £0.6m in costs since 2018/19 outturn. Re-commissioning is expected to reduce costs. Reductions are being sought through the regular Panel that scrutinises receptions into care and prioritises placements within our own cohort of foster-carers. LAC Placements have increased by 19 from 305 in May 2018 to

324 in May 2019. The placements budget has 2019-20 savings of £0.3m allocated against Adoption & Fostering. This will be fully achieved.

**3. CSC – Leaving Care
£0.9m**

Additional demands

£1m one-off growth in 2018-19 has now ended. We will review the effectiveness of the "Through Care" team in September 2019. Cumulative funding pressure as a result of responsibilities for increase UASC and change in legislation for LA responsibilities for up to age 25. In addition responsibilities for providing accommodation for Dubbs Children.

**4. CSC – Mental Health
and Disability
Services (£0.8m)**

Forecast underspend

Underspends within Mental Health and Disability Services will be held to offset other pressures within CSC.

**Special Educational
Needs**

Continued increase of transportation costs. Includes £0.9m unachievable savings.

2.6 This is an ongoing pressure that is likely to increase. Grant Thornton has been commissioned to undertake a deep dive in order to understand the reasons and to recommend actions to address. Their recent report highlights the service is underfunded as there is no annual review to take account of demand, but alongside this during 2018-19 a retendering process resulted in an additional circa £0.8 pressure rather than a saving. Initial recommendations from GT have been discussed with elected members prior to moving forward on the final action plan to reduce cost, which will involve possibly controversial policy changes. No cost reductions are expected this financial year.

Early Years

Unachievable Savings

2.4 These savings are unachievable in 2019-20 due to pressures on Early Years budgets.

Contract Services

Full review of service

1.9 Options for the future delivery of Contract Services were presented to Cabinet in February 2019. The options included recommendations intended to reduce pressures on the budget for this service, including withdrawal of Secondary school catering, withdrawal from schools contract cleaning, a review of adults' welfare meals, and a review of primary schools SLAs. All recommendations were accepted by Cabinet; and an action plan is now in place to reduce pressures. However, the action plan will have a phased impact during 2019/20 with fully delivery from 2020-21.

Free School Meals

0.2 The Mayors Free School Meal Programme now has an agreed Memorandum of Understanding (MoU) between LBTH and Primary schools, which sets conditions for the programme. This is expected to reduce the £0.5m pressure in 2018/19 to £0.2m in 2019/20.

Sports Leisure & Culture

0.5 Recovery action plan proposes reducing spend against AEG income by £0.5m to offset pressures within this service. The action plan provides full details.

**Building and Technical
services**

0.1 This overspend is the cost of providing security and NNDR charges for vacant buildings.

PFI

A successful bid was made for a new senior level PFI post which would ensure full compliance and integration with the range of council services which have a bearing on PFI. This post is in the Procurement Service structure, in Resources directorate and will be recruited to in the near future. School leaders are reporting pressures to budgets as a result of the payments due for the PFI. Detailed work around the extent of the pressures across Grouped Schools is currently being undertaken. One of the key drivers for the pressures relates to pupil numbers coming in lower than had been originally forecast. This drove the design specification of the PFI sites, therefore resulting in a situation where a number of schools are receiving lower than forecast pupil funding, whilst having unoccupied PFI buildings/classrooms which need to be paid for.

The Dedicated Schools Grant (DSG)	£m	The key impact on the DSG is the significant overspend in the High Needs Funding Block element. The actions being taken to address this are outlined below.
High Needs Block (HNB)	7.0	<p>The Council are required to provide to the DfE a recovery plan that articulates how the overspend on the High Needs Funding Block (HNFB) will be addressed over the period 2019 – 2022 through:</p> <ul style="list-style-type: none"> - significantly reducing the funding retained by LBTH to deliver support services, - reducing the demand for centrally retained funding for Alternative Provision, - reducing the rate of increase in EHC plan numbers, - a reduction across all school top-up payments <p>All of the above are also fully detailed in the C&C Recovery Action Plan.</p>
Local Authority Day Nurseries (LADN)	0.4	A proposal to close the LADNs was agreed by Cabinet on 27/9/18. There is a £0.2m pressure in 2019-20 for residual staff costs to implement closure of the nurseries and £0.2m for building costs.

Forecast outturn variance £2.1m overspend

£m	Forecast Outturn Variance			Annual Figures		Figures to 30 June 2019	
	Estimated impact on General Fund (GF)	Variance before reserve adjustments	Contribution to/(from) Reserves	Current Budget ⁽¹⁾	Forecast Outturn Position	Budget to Date	Actual
Resources	2.1	10.1	(8.0)	12.6	22.7	3.1	62.5

The Resources directorate has a net budget of £12.6m. It is currently forecasting an outturn of £22.7m of which £8.0m of funding has been previously approved from the ICT Transformation Reserve leaving a potential directorate overspend of £2.1m.

The Resources directorate leadership team is reviewing all savings delivery across the directorate to identify mitigating actions to fully eliminate the estimated overspend.

Actual spend to date includes costs relating to Housing Benefit which will be offset by income.

Details of the areas at risk of overspending are summarised below.

(in numerical descending order)	£m	Forecast variance commentary
Customer Access Savings slippage	1.0	Savings slippage due to delayed implementation of the Customer Access model.
Human Resources Phase 2 review slippage	0.7	Savings slippage on phase 2 of the HR review.
Business Support Phase 2 review slippage	0.4	Phase 2 of the business support review will take place one year after the full implementation of phase 1 which is in the recruitment and implementation stage.

Other comments

Use of Reserves	Approximately £8.0m will be required from the ICT Transformation reserve to fund ICT Transformation projects which were agreed by Cabinet in 2017-18.
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Forecast outturn variance £5.2m overspend on the General Fund

£m	Forecast Outturn Variance			Annual Figures		Figures to 30 June 2019	
	Estimated impact on General Fund (GF)	Variance before reserve adjustments	Contribution to / (from) Reserves	Current Budget ⁽¹⁾	Forecast Outturn Position	Budget to Date	Actual
HA&C	5.2	5.2	-	139.9	145.1	35.0	26.1
Public Health	-	-	-	-	-	-	(0.7)

The Health, Adults and Community directorate forecast outturn for 2019-20 is for a £5.2m overspend once the ring-fenced nature of the Public Health grant is taken in to account. This position is driven by pressures in adult social care. The main variances are summarised below.

The 2019-20 budgets include £3.4m of savings, including £0.7m of savings from prior years. The directorate is forecasting to achieve £2.9m (84%) of these savings in 2019-20.

A recovery plan is being developed to address the pressures being faced by the directorate, which will focus on opportunities to make sustainable changes that will lead to an ongoing reduction in expenditure, as well as one-off activities that can be undertaken.

(in numerical descending order)

£m

Forecast variance commentary

Adult Social Care & Integrated Commissioning

An over spend due to demand for residential and community-based care services for disabled, mental health and older people.

5.5 The forecast outturn variance is a £5.5m overspend against a net budget of £139.9m.

The forecast overspend is caused by pressures in demand led residential and community based services supporting service users. These overspends are a continuation of the pressures seen and reported in the 2018-19 Outturn report. Further growth of £1.5m for homecare and £1.1m for residential/nursing care has been forecast for 2019-20, in addition to the overspends reported in last year's outturn.

Following the issues around outstanding payments to providers in relation to homecare that were reported in the 2018-19 Outturn report, a time-limited "Unpaid Invoice Hub" has been created to quickly work through the outstanding issues, including brokerage, social work and payment staff to enable a joined-up approach. This is providing a much greater level of oversight of outstanding payments, and a more rigorous regime for accruals.

Work is being undertaken to review all income streams and recharging arrangements with partner organisations to ensure activity levels are in-line with budgeted expectations, and where not, mitigating actions put in place to resolve.

A recovery plan to reduce the forecast level of over spend is being developed. This will be investigating where levels of expenditure can be reduced across a wide range of areas including homecare, transport, time-limited projects and the potential to hold vacancies across the directorate.

Community Safety

An underspend due to delays in police deployment of officers

(0.3) The forecast outturn variance is a £0.3m under spend against a net budget of £3.5m. This is after the allocation of an expected £0.4m funding for the Partnership Task Force.

The majority of the under spend is in relation to the general fund element of the Partnership Task Force (PTF) (£0.2m), due to delays in police deployment

of officers.

Public Health

Breakeven position with the grant forecast

- It is currently forecast that the public health grant will be fully utilised in 2019-20. Consideration is being given to how the public health grant may be further utilised to support the directorate's recovery plan e.g. more targeted prevention to help better manage demand.
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Forecast outturn variance £0.1m underspend

£m	Forecast Outturn Variance			Annual Figures		Figures to 30 June 2019	
	Estimated impact on General Fund (GF)	Variance before reserve adjustments	Contribution to /(from) Reserves	Current Budget ⁽¹⁾	Forecast Outturn Position	Budget to Date	Actual
Place	(0.1)	(0.1)	-	72.9	72.8	18.2	6.5

The overall forecast variance for the Place directorate is an underspend of £0.1m. There are a number of projected underspends and overspends within the directorate that make this up. The main variances and risks are detailed below:

(in numerical descending order)	Variance £m	Forecast variance commentary
Corporate Property & Capital Delivery Reduction in income from occupation of Jack Dash House; costs of holding vacant premises awaiting disposal; Increased staffing costs in delivering the asset management programme; Delivery of saving proposals	1.1	<p>An income pressure of £0.8m resulting from lost rents following Tower Hamlets Homes move from Jack Dash House in July 2018. This budgetary pressure will continue until a new tenant is secured.</p> <p>Costs are being incurred in relation to ensuring the security of vacant buildings whilst decisions and processes are completed around their disposals resulting in a forecast overspend of £0.2m</p> <p>Accruals totalling £0.1m for agency staff within the Asset Management team were not completed at the end of 2018/19. Timesheets were submitted to the agent but not charged back to the Council until after the deadline for inclusion in the accounts. As a result these costs will have to be met in 2019/20.</p> <p>Staff costs for asset management are forecasting to overspend by £0.6m based on current expenditure levels. This is primarily the result of the high usage of agency staff within the service. At present this is being highlighted as a risk whilst agreements are reached regarding the recharging of these costs to the HRA and capital schemes.</p>
Resources Reduced income at Kemnal Park Cemetery	0.2	<p>Budget pressure of £0.2m in respect of Kemnal Park Multi-Faith Cemetery as a result of demand for burial plots not meeting originally estimated levels. Marketing continues to take place to highlight the availability of plots but is not effectively increasing uptake.</p>
Planning & Building Control Fees in relation to Planning Appeals	0.5	<p>One off legal fees and costs currently estimated at £0.5m relating to an appeal following refusal of planning application for the Westferry Printworks site.</p> <p>Current income projections for planning and building control are forecast to be in line with budget. There is a background concern Brexit will impact on income but this is not showing in planning activity at present. This will continue to be monitored throughout the year.</p>
Growth & Economic Development Breakeven position expected	-	<p>The Growth and Economic Development restructure is due for implementation on 1 July 2019. The budget is based on the new structure and as a result any delays in implementation will result in additional cost and overspend. This will be modelled and the impact reported in future months.</p>
Mayoral priority funding		

outcomes to be delivered	Mayoral Priority Growth was incorporated within the budget in 2018-19. Due to the re-profiling of projects, the funding was not fully spent. It is assumed that this £1.2 million will be made available for use in the delivery of these mayoral outcomes in 2019-20, enabling the costs to be contained within available funding streams.
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Public Realm Over achievement of parking income from bay suspensions, pay & display charges and parking enforcement	(1.5) Parking income is projected to over achieve budgeted levels by £1.5m which will be utilised through the corporate processes for the General Fund and Parking Reserve Account in line with Section 55 requirements. Corporate decisions will be taken at year end relating to any parking surpluses The retendering of the waste disposal contract has resulted in a reduced budget provision of £1m. This saving has been delivered and based on current tonnages the waste service is forecasting to breakeven. In 2020-21 Waste services will be brought in-house and the costs associated with the waste mobilisation process will be met from £2.5m of corporate reserves. Current forecasts indicate the project will be delivered in line with this funding. Additional income from Landlord Licensing and HMO (House in Multiple Occupation) is being profiled to be allocated over the life of each licence issued. Income is received up front and drawn down over the five years it is valid to cover costs incurred. No variance is forecast.
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Housing & Regeneration Slippage of savings proposal through improved utilisation of I.T. Over recovery of income relating to T.A. acquisitions	(0.4) A £0.3m savings target within the Housing options lettings service will not be delivered in 2019/20. This saving is predicated on the improved utilisation of I.C.T and will slip into 2020/21 creating a budget pressure. This pressure is forecast to be partially offset through £0.1m of additional income from registered providers using the Council maintained common housing register. Based on current activity and unit cost data, the Homelessness and Temporary Accommodation services are forecasting to underspend by £0.6m. This is predominantly the result of additional income relating to acquisitions. This forecast includes drawing down rough sleepers grant monies as it has to be repaid if not used in year. No other grant income is included in this forecast.
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Forecast breakeven position after reserves drawdown

£m	Forecast Outturn Variance			Annual Figures		Figures to 30 June 2019	
	Estimated impact on General Fund (GF)	Variance before reserve adjustments	Contribution to /(from) Reserves	Current Budget ⁽¹⁾	Forecast Outturn Position	Budget to Date	Actual
Governance	-	0.8	(0.8)	14.7	15.5	3.7	4.7

The Governance directorate estimated impact on the general fund is nil, subject to the expected drawdown of £0.6m transformation reserve transitional funding for Strategy, Policy and Performance (SPP) and a further estimated £0.2m from the Children's Services Ofsted Improvement budget for strategic improvement work carried out by SPP.

The 2019-20 budgets include £0.05m of savings which the directorate is forecasting to achieve in full.

Other comments

Electoral Services

The European elections in May 2019 were grant funded. The costs of any by-elections would require use of identified corporate contingency funds.

Registrar Services

The move to St George's Town Hall in early 2020 will provide increased income earning opportunities.

Legal Services

The use of external legal services is being reviewed to reduce costs. The Council has joined a framework for barristers and is looking into joining a framework for solicitors.

Communications

The communications division is reviewing the potential for street advertising income.

Forecast outturn variance of £10.5m underspend

£m	Forecast Outturn Variance			Annual Figures		Figures to 30 June 2019	
	Estimated impact on General Fund (GF)	Variance before reserve adjustments	Contribution to /(from) Reserves	Current Budget ⁽¹⁾	Forecast Outturn Position	Budget to Date	Actual
Corporate and financing costs	(10.5)	(10.5)	-	2.8	(7.7)	0.7	2.9

The corporate and financing costs area is forecasting an underspend of £10.5m. This is demonstrated by the centrally held non-recurrent social care support grant, non-pay inflation budget and corporate contingency.

Details of the variances are summarised below:

(in numerical descending order)	£m	Forecast variance commentary
Social Care Support Grant Grant to support adult and children's social care	(4.0)	The non-recurrent social care grant to support both adult and children's social care is held centrally, pending agreement of allocation to social care support areas.
Non-pay inflation Budget for contractual inflation in directorates	(3.4)	The budget for contractual (non-staffing) inflation is held centrally, pending the evidencing of pressures by directorates.
Corporate contingency Budget to cover unforeseen circumstances	(3.1)	The centrally held budget (£3.1m) is forecast to help offset current overspend pressures across the Council.

Forecast outturn variance for HRA £2.2m underspend

£m	Forecast Outturn Variance			Annual Figures		Figures to 30 June 2019	
	Contribution to / (from) HRA	Contribution to / (from) Reserves	Outturn Variance before Adjustments	Revised Budget	Forecast Outturn Position	Budget to Date	Actual
HRA	2.2	-	(2.2)	36.7	34.5	(19.8)	(32.3)

The overall forecast for the Housing Revenue Account is a £2.2m underspend. The main component of this is from £1.6m additional dwelling rent income above budget.

(in numerical descending order)	Variance £m	Forecast variance commentary
Dwelling rent income	(1.6)	Rental income is currently forecast to be higher than budget due to lower void rates than assumed when this budget was set, along with a lower level of Right to Buy sales.
Additional income recovered		
Other Issues		
Capital Financing charges	(0.6)	The 2019/20 budget assumes that there will be a large Revenue Contribution to Capital Outlay (RCCO) made from HRA revenue resources to finance the 2019/20 HRA capital programme. If all this budget is not required to fund the HRA capital programme in 2019/20 then the resulting underspend will carry forward in HRA balances and be earmarked to fund capital in future years.
Tower Hamlets Homes (THH) Delegated: Special Services, Rents, Rates & Taxes/ Supervision & Management/ Repairs & Maintenance		Although small net variances are currently being projected on the delegated budgets managed by Tower Hamlets Homes, some large demand led services are managed within this area, including the Repairs and Maintenance budget outlined above. These budgets are closely monitored in order that demand pressures are identified and financial implications addressed.

Capital expenditure:

	Spent to date vs Budget		2019-20 (£m)	
	This year (Q1)	Last year (Q1)	Annual budget	Spent to date
	% B = F/E	% C	£m E	£m F
Housing Revenue Account	5%	2%	112.1	6.0
Corporate	0%	-1%	50.4	-
Children's Services	8%	24%	43.8	3.5
Place	37%	36%	78.6	29.4
Health, Adult, Communities	-3%	0%	13.5	(0.45)
Resources	2%	0%	2.3	0.1
Total	13%	14%	300.6	38.5

We have spent 13% of budget as at quarter 1, compared to 14% at quarter 1 last year.

Capital receipts from sale of Housing and General Fund assets

Capital receipts:

	This year
	£m
Dwellings sold under Right to Buy (RTB)	
Receipts from RTB sales	1.6
Less: poolable amount paid to DCLG	(0.4)
Sale of other HRA assets	
Preserved Right to Buy receipts	0.4
20 Alton Street	0.4
Sale of General Fund assets	
	-
	-
Total	2.0

Receipts shown gross before costs of sale are deducted

Current projections will :

This table shows the balance on the general fund, HRA and useable reserves held for the previous 2 years as well as showing the projected impact on reserves for 2019-20.

Reduce our General Fund Reserve by £8.2m

Increase our HRA by £2.2m

Reduce our Earmarked Reserves by £9.4m

	Balance at 31 March 2018	Balance at 31 March 2019	Contribution (to) / from Reserve	Projected Balance 31 March 2020
	£m	£m	£m	£m
General Fund Reserve	33.3	27.0	8.2	18.8
Housing Revenue Account (HRA)	47.6	54.6	(2.2)	56.8
Earmarked Reserves	141.9	140.3	9.4	130.9
Total Usable Reserves	222.8	221.9	15.4	206.5
	Balance at 31 March 2018	Balance at 31 March 2019	Contribution (to) / from Reserve	Projected Balance 31 March 2020
	£m	£m	£m	£m
Earmarked reserves consist of				
Transformation	15.0	8.4	1.4	7.0
ICT / Finance Systems	21.0	16.3	8.0	8.3
Other	0.9	0.9		0.9
Parking Control	3.3	3.3		3.3
Building Control	0.2	0.2		0.2
Land Charges	0.7	0.7		0.7
Insurance	21.2	21.2		21.2
Public Health Grant	1.3	1.7		1.7
Schools Balances	23.4	23.4		23.4
New Civic Centre	17.2	17.2		17.2
New Homes Bonus	12.1	28.9		28.9
Free School Meals	4.0	4.0		4.0
Mayor's Investment Priorities	7.0	4.6		4.6
Risk Reserve	8.8	4.4		4.4
Revenue Grants	1.7	1.7		1.7
Mayor's Tackling Poverty Reserve	4.1	3.4		3.4
Totals	141.9	140.3	9.4	130.9

Target for year £25.1m

£m	Saving Target	19-20 Target	Prior Year Slippage	Forecast Savings	Slippage	Under Recovery	Over recovery
	A = B + C	B	C	(D = E + F + G) = A	E	F	G
				✓	✗	✗	✓
Children and Culture	5.1	3.5	1.6	0.8	1.0	3.3	-
HA&C	3.4	2.7	0.7	2.9	0.5	-	-
Place	2.9	2.4	0.5	2.5	0.3	0.1	-
Governance	0.1	0.1	-	0.1	-	-	-
Resources	2.8	0.5	2.3	2.1	0.7	-	-
All	10.8	5.6	5.2	8.9	1.9	-	-
Total	25.1	14.8	10.3	17.3	4.4	3.4	-

tick: a higher level of confidence that savings are on track to be delivered.

cross: either timing issues, i.e. slippage into future years, or at risk of non-delivery.

Total savings target for 2019-20 is £25.1m (£14.8m relates to approved savings as part of the 2019-20 budget setting process, and £10.3m as a result of previous year savings not delivered)

- £17.3m is identified as being on track to deliver savings;
- A net position of £4.4m is forecast to slip into future years due to timing issues;
- £3.4m has been identified as unachievable; this is mainly in the Children and Culture areas of Early Years and Special Educational Needs & Disabilities (SEND).