Resources Directorate
Newington Barrow Way, London, N7 7EP

Report of: Executive Member for Finance and Performance

Meeting of		Date	Agenda Item	Ward(s)
Executive		16 July 2020		All
Delete as appropriate	~~Exempt~~		Non-exempt	

2020/21 BUDGET MONITORING – MONTH 2

1. SYNOPSIS

1.1 This report provides an early assessment of the in-year 2020/21 budget position in light of the COVID-19 crisis. The position remains very uncertain, as the situation is continually changing based on government guidance and emerging actual cost data.

1.2 Overall, the council is currently estimating total COVID-19 related budget pressures of around £62m (comprising £17m additional costs and £45m income losses), including HRA and potential council tax and business rates income losses that would impact the 2021/22 budget. The council has received total grants of £15.575m from government as a contribution towards our extra costs as we deliver the local response to this crisis (including our 'We are Islington' response service and tackling increased homelessness in the borough), which leaves a total funding gap of around £47m. Any residual shortfall not funded by central government would significantly weaken the council's balance sheet and reserves, which would then need to be replenished in future financial years.

1.3 On 2 July 2020, the government announced a new funding package for local authorities. The key features of the funding package are: an additional grant for expenditure pressures in 2020/21; funding for 75% of income losses from sales, fees and charges, where these losses are greater than 5% of the council's planned income receivable; and the ability for councils to spread any collection fund deficits in 2020/21 over 3 years. At the time of finalising this report, more detail was needed from the government in order to understand what this could mean at an individual authority level. However, the funding package appears to fall short of the government's promise to do 'whatever it takes' to protect the vital local services our residents rely on, and help us to keep people safe.

1.4 Within this, there is a forecast General Fund overspend of (+£38.806m), comprising COVID-19 related budget pressures of (+£39.805m) and other net underspends of (-£0.999m). After the application of remaining COVID-19 grant funding of £14.310m (£15.575m total grant received to date less £1.265m applied in 2019/20), this leaves a forecast net General Fund overspend of (+£24.496m) in 2020/21.

1.5 If it wasn't for the exceptional circumstances of COVID-19 (unforeseen at the point of finalising the 2020/21 budget proposals), the council would have been on course to deliver an in-year General Fund underspend. This would have increased General Fund reserves and improved the financial resilience of the council, in line with the medium-term financial strategy (MTFS).

1.6 The forecast in-year position for the ring-fenced Housing Revenue Account (HRA) is a deficit of (+£5.490m), which relates in full to COVID-19 pressures.

1.7 Further management actions and efficiencies are required in order to reduce the in-year overspend where possible. Departments are asked to undertake a detailed review of their budgets to assess further scope to reduce COVID-19 pressures and/or deliver underspends in other areas.

1.8 The forecast position includes £15.6m potential council tax and business rates income losses that would impact the 2021/22 budget. This is an initial prudent assessment of the potential in-year losses and subject to change significantly as more reliable collection data emerges. The actual budgetary impact will depend on the wider economic outlook, including the extent to which arrears can be recovered and any ongoing decrease in the tax base (e.g. increased council tax support caseload, empty business premises).

1.9 The COVID-19 crisis (and particularly the lockdown period) is also expected to lead to significant slippage of the 2020/21 capital programme into future financial years.

2. RECOMMENDATIONS

2.1. To note the breakdown of the forecast General Fund outturn by individual variance at **Appendix 1** and by service area at **Appendix 2**.

2.2. To note that, after the application of COVID-19 government grant funding, there is a forecast net General Fund overspend of (+£24.496m) in 2020/21. (**Section 3** and **Table 1**)

2.3. To note that the council is facing total COVID-19 related budget pressures of around £62m and, after government grants received to date, a net gap of around £47m (including HRA and potential council tax and business rates income losses). (**Paragraph 3.2**)

2.4. To agree that departments undertake a detailed review of their budgets to assess further scope to reduce COVID-19 budget pressures and/or deliver underspends in other areas. (**Paragraph 3.5**)

2.5. To agree that the Public Health and homelessness grants prior year balances in earmarked reserves be allocated against the forecast General Fund overspend, where permissible within the terms of the original grants. (**Paragraphs 4.10** and **4.23**)

2.6. To agree that departmental cash limits are adjusted to reflect the latest re-profiling of savings and to regularise any ongoing directorate underspends declared in this report. (**Paragraph 4.32**, **Table 2** and **Appendix 3**)

2.7. To note the forecast in-year HRA deficit of (+£5.490m). (**Section 5** and **Appendix 2**)

2.8. To agree that the decision for Partners to repay the senior debt on the first housing PFI contract (PFI1) be delegated to the Corporate Director of Housing in consultation with the Corporate Director of Resources and the Executive Member for Housing and Development. (**Paragraph 5.4**)

2.9. To note the latest 2020/21 to 2022/23 capital programme and, pending more detailed review on an individual scheme basis, that the COVID-19 crisis is expected to lead to slippage of at least 20% of the 2020/21 capital programme to future financial years. (**Section 6**, **Table 3** and **Appendix 4**)

3. REVENUE POSITION: SUMMARY

3.1. A summary position of the General Fund and HRA is shown in **Table 1**, a breakdown by individual General Fund variance in **Appendix 1** and a breakdown by General Fund and HRA service area in **Appendix 2**.

Table 1 – 2020/21 General Fund and HRA Forecast Over/(Under)Spend

	COVID-19 Related £m	Non COVID-19 Related £m	Total £m
GENERAL FUND			
Chief Executive's Directorate	0.000	0.000	0.000
Environment and Regeneration	18.360	(0.060)	18.300
Housing	1.536	0.000	1.536
People	13.246	(0.473)	12.773
Public Health	0.442	(0.941)	(0.499)
Resources Directorate	4.767	(0.880)	3.887
DIRECTORATE TOTAL	**38.351**	**(2.354)**	**35.997**
Corporate Items	1.454	1.355	2.809
OVERALL TOTAL (before COVID-19 grant)	**39.805**	**(0.999)**	**38.806**
COVID-19 grant (net of amount applied in 2019/20)			(14.310)
OVERALL TOTAL (after COVID-19 grant)			**24.496**
HOUSING REVENUE ACCOUNT			
In-year (Surplus)/Deficit	**5.490**	**0.000**	**5.490**

3.2. Overall, based on the latest return to MHCLG in June 2020, the council is currently facing total COVID-19 related budget pressures of around £62m (comprising £17m additional costs and £45m income losses). This includes COVID-19 related budget pressures of £1.3m at the end of the previous financial year (2019/20), forecast General Fund pressures of £39.8m in 2020/21, £15.6m potential council tax and business rates income losses that would impact the 2021/22 budget and £5.5m HRA budget pressures. The council has received total grants of £15.575m from government as a contribution towards our extra costs as we deliver the local response to this crisis, which leaves a total funding gap of around £47m. Any residual shortfall not funded by central government would significantly weaken the council's balance sheet and reserves, which would then need to be replenished in future financial years.

3.3. On 2 July 2020, the government announced a new funding package for local authorities. The key features of the funding package are: an additional grant for expenditure pressures in 2020/21; funding for 75% of income losses from sales, fees and charges, where these losses are greater than 5% of the council's planned income receivable; and the ability for councils to spread any collection fund deficits in 2020/21 over 3 years. At the time of finalising this report, more detail was needed from the government in order to understand what this could mean at an individual authority level. However, the funding package appears to fall short of the government's promise to do 'whatever it takes' to protect the vital local services our residents rely on, and help us to keep people safe.

3.4. Whilst the estimated position has improved since the previous return to MHCLG in May 2020, this remains a serious shortfall. The position remains very uncertain, as the situation is continually changing based on government guidance and emerging actual cost data.

3.5. Whilst non COVID-19 related net underspends of (-£0.999m) have already been identified, further management actions and efficiencies are required in order to reduce the in-year overspend where possible. Departments are asked to undertake a detailed review of their budgets to assess further scope to reduce COVID-19 pressures and/or deliver underspends in other areas.

3.6. Beyond 2020/21, there is currently an estimated net budget gap of around £58m over the 3-year financial planning cycle to 2023/24. It should be emphasised that this estimated budget gap is in addition to existing planned savings.

3.7. The medium-term financial outlook is the most uncertain it has ever been and subject to change significantly as further information emerges on key budget variables, including the following:

- The extent to which the council's reserves are depleted by 2020/21 COVID-19 related budget pressures and therefore need to be replenished in future financial years;
- Ongoing COVID-19 financial pressures and recovery of income streams (including council tax and business rates income), and the risk of a second spike of the virus;
- Delivery of agreed savings; and
- The government Spending Review and future local government finance settlements, including the overall quantum of local government funding, additional social care funding and/or precept and funding distribution reforms such as the reset of business rates retention growth and the fair funding review.

4. GENERAL FUND

Chief Executive's Directorate (Break-even)

4.1. The Chief Executive's directorate is forecasting a break-even position.

Environment and Regeneration (+£18.300m)

4.2. The Environment and Regeneration directorate is currently forecasting a net (+£18.300m) overspend, comprised of (+£18.360m) COVID-19 related budget pressures and a (-£0.060) underspend relating to delayed spending of budget growth. This is detailed by key variance in **Appendix 1** and summarised by division in **Appendix 2**.

4.3. The department relies heavily on fees and charges income to subsidise its services and the COVID-19 crisis has severely impacted on revenue generating activities across all service areas.

- Parking related income – there has been a substantial decrease in projected income across Pay & Display, Penalty Charge Notices and Permit & Vouchers. It is estimated that the full year impact will be a decline in parking related income of around £9m.
- Leisure related income – the council receives income from operating the leisure centres and from activities and events within our parks and open spaces. The current best estimate of the full year impact of this income loss is around £6.5m.

- Other areas such as Commercial Waste, Licensing, Planning, Highways, Street Markets, Tree and Pest Control services are also experiencing reduced levels of service and it is estimated that the income loss across these areas will be around £2.2m.

4.4. The directorate is also incurring additional costs in terms of agency cover for COVID-19 related sickness/self-isolation, overtime and additional contract costs to cover additional enforcement of social distancing and Personal Protective Equipment. It is estimated that these additional costs will amount to £0.6m over the course of the financial year.

Housing General Fund (+£1.536m)

4.5. The Housing directorate is currently forecasting a (+£1.536m) General Fund overspend, fully attributable to the COVID-19 crisis. This is detailed by key variance in **Appendix 1** and summarised by division in **Appendix 2**. The Housing directorate includes the council's statutory, yet unfunded by central government, duty to provide a safety net to vulnerable migrants with No Recourse to Public Funds (NRPF) – including European Economic Area Nationals, under social services legislation (including the Care Act 2014 and Children's Act 1989).

4.6. COVID-19 is causing budget pressures across homelessness and NRPF services. This is showing through rising client numbers, increased provider costs, additional legal challenges, extra landlord incentive payments, higher rent arrears and lost income sources. The impact of this is likely to continue for many months after the lockdown ends. The homelessness service in particular has had to alter its service provision following a number of central government instructions.

4.7. COVID-19 will also place a pressure on key Voluntary and Community Sector (VCS) partner organisations in the borough, including a loss of fundraising/earning potential, higher demand, and delays in applications from partner groups. This may result in greater requests for financial support from the council in the coming financial year.

4.8. Underlying the above COVID-19 pressures are the continued effects of the Homelessness Reduction Act 2017. This Act is increasing the number of new homeless cases for the council and resulting in increased legal challenges.

4.9. Islington Lettings remains a cost pressure with long and short-term issues resulting in a high level (over 50%) of 'write offs' of uncollected rent. New management and investigations into long standing issues are expected to result in an improved financial position. These non COVID-19 budget pressures are offset by underspends elsewhere in the directorate.

4.10. In addition, the directorate has a £1.666m balance from prior years in earmarked reserves relating to prior year homelessness grants. It is recommended that this balance is allocated against the in-year forecast overspend on homelessness services, where permissible within the terms of the original grants.

People (+12.773m)

4.11. The People directorate (comprising Children's, Employment and Skills and Adult Social Services) is currently forecasting a (+£12.773m) overspend. The key variances and changes are set out in **Appendix 1**.

Children's, Employment and Skills - General Fund (+£5.612m), Schools (Break-even)

4.12. Children's, Employment and Skills is currently forecasting a net overspend of (+£5.612m), comprised of (+£6.085m) COVID-19 related budget pressures and risks and (-£0.473m) underspends. This is detailed by key variance in **Appendix 1** and summarised by division in **Appendix 2**.

4.13. The COVID-19 related budget pressures in the department include:

- (+£1.759m) forecast loss of parental fee income in Children's Centres;
- (+£0.325m) package of support to ensure the continued provision of universal youth provision across the borough in light of significant income pressures as a result of COVID-19;
- (+£0.125m) cost of providing IT hardware to enable home learning for children without access to IT hardware at home;
- (+£0.167m) increase in allowances for carers in recognition of the increased costs of caring for young people while they are at home and the provision of financial support to care leavers through the summer;
- (+£0.635m) forecast loss of income in relation to Cardfields, the Laycock Centre, the Arts Service and the Education Library Service; and
- (+£0.222m) other COVID-19 cost pressures.

4.14. The forecast position includes an additional (+£2.852m) of COVID-19 budget risks in relation to the cost of packages for looked after children, staffing pressures in children's social care and potential further losses in income for traded services.

4.15. The forecast underspend mainly relates to: the secure remand budget, as the council expects the recent experience of low numbers of young people being remanded to custody by the courts to continue; and the council's Universal Free School Meals programme due to the number of children being educated at home. The council continues to provide free school meals/food vouchers to those pupils who are eligible for statutory free school meals and those attending school. Consideration is being given to how provision can be made for eligible pupils, either from year groups still staying at home or from families who decide not to send their children back to school.

4.16. A break-even position is currently forecast on the ring-fenced Dedicated Schools Grant (DSG), pending more detailed review as part of budget monitoring in future months.

Adult Social Services (+£7.161m)

4.17. Adult Social Services is currently forecasting an (+£7.161m) overspend, fully attributable to the COVID-19 crisis. This is detailed by key variance in **Appendix 1** and summarised by division in **Appendix 2**.

4.18. The department is forecasting net COVID-19 related budget pressures of (+£3.523m) in relation to supporting the adult social care market and additional demand (including the risk of increased demand due to the COVID-19 Hospital Discharge Service). Other COVID-19 related budget pressures totalling (+£3.638m) include workforce pressures, PPE and the loss of client contributions.

4.19. Adult Social Services continues to be impacted by wider demographic pressures, including increased demand for services and need of acute care and rising resident expectations. This is funded through a corporate demographic budget growth allocation.

Public Health (-£0.499m)

4.20. Public Health is funded via a ring-fenced grant of £26.563m for 2020/21. The directorate is currently forecasting a net underspend of (-£0.499m), comprised of (+£0.442m) COVID-19 related budget pressures and (-£0.941m) in-year underspends. This is detailed by key variance in **Appendix 1** and summarised by division in **Appendix 2**. The net underspend will be allocated to wider Public Health expenditure being incurred across the council.

4.21. The main COVID-19 budget pressures are in the Sexual Health division (increased online access to STI testing and treatment and online contraception) and in the Substance Misuse division (methadone dispensing and delivery and the management of the COVID-19 situation in partnership with pharmacies, controlled medicine risk management strategy and community drug treatment services).

4.22. The underspends in the directorate are in the main owing to additional procurement savings in the Substance Misuse division, delay in re-commissioning an oral health contract due to the inability to safely deliver this service under the current COVID-19 circumstances, and changes to the tariffs and efficient procurement within the Sexual Health division.

4.23. In addition to the in-year forecast underspend, the directorate has a £2.123m balance from prior years in the ring-fenced Public Health reserve. It is recommended that this balance, net of any existing commitments, is allocated to wider Public Health expenditure being incurred by the council in this current public health crisis.

Resources (+£3.887m)

4.24. The Resources directorate is currently forecasting a net overspend of (+£3.887m), comprising COVID-19 related budget pressures of (+£4.767m) and an underspend of (-£0.880m). This is detailed by key variance in **Appendix 1** and summarised by division in **Appendix 2**. This will be adjusted in future months to reflect the transfer of some areas from the Resources directorate to the newly created Community Wealth Building division under the Chief Executive's directorate.

4.25. The most significant COVID-19 budget pressure in the directorate is an estimated (+£2.190m) loss of income from Assembly Hall events and registrars services (e.g. weddings) relating to cancellation of previously booked events and a lack of new bookings.

4.26. The council's planned commercial property income is also expected to be (+£0.576m) less than expected. This is due to rent waives and deferral arrangements to support local business, and the uncertain rental market causing delay to properties being let. There could also be an impact on the council's commercial property income beyond the current financial year.

4.27. Further income losses are estimated in relation to court costs (+£0.200) and legal income from planning and property matters (+£0.075m).

4.28. Additional costs of (+£1.726m) are estimated in relation to IT infrastructure projects due to increased home working and additional support and maintenance costs.

4.29. The (-£0.880m) underspend related to a historical budget provision for housing benefit claim errors that is no longer required based on recent years. The risk in this area is already managed corporately within the council's reserves.

Corporate (+£2.809m)

4.30. The latest corporate items forecast is a (+£2.809m) overspend, of which (+£1.454m) is COVID-19 related, with key variances set out in **Appendix 1** and summarised by area of the corporate budget in **Appendix 2**. This position assumes that the 2020/21 corporate contingency budget of £5.455 is required in full for in-year contingency pressures (e.g. the potential shortfall between provision for pay inflation and the pending annual pay award).

4.31. The (+£1.454m) COVID-19 pressures include (+£0.780m) estimated additional costs of running the 'We are Islington' support service, (+£0.634m) potential pressure in relation to mortality management costs that are expected to be allocated across all London councils and (+£0.040m) re-phased savings as a direct result of COVID-19.

4.32. The forecast corporate budget variance includes non COVID-19 related re-phasing of savings (+£4.915m) and undeliverable savings (+£0.967m) following review at the end of the previous financial year. The movement between the savings agreed in the 2020/21 budget report and the latest RAG (Red-Amber-Green) rated savings tracker (**Appendix 3**) is summarised in **Table 2**. It is recommended that departmental cash limits are adjusted to reflect the re-profiling of savings and to regularise any ongoing directorate underspends declared elsewhere in this report.

Table 2 – Reconciliation of 2020/21 to 2022/23 Savings

	2020/21 £m	2021/22 £m	2022/23 £m	Total £m
Savings agreed in 2020/21 Budget Report	**9.663**	**11.234**	**2.695**	**23.592**
Savings brought forward from prior years	4.992			4.992
Re-phased savings (COVID-19 related)	(0.040)	0.040		0.000
Re-phased savings (non COVID-19 related)	(4.915)	3.353	1.562	0.000
Undeliverable savings (non COVID-19 related)	(0.967)	(1.133)	(1.277)	(3.377)
Revised Savings Tracker (Appendix 3)	**8.733**	**13.494**	**2.980**	**25.207**

4.33. Of the revised 2020/21 savings of £8.733m, £4.002m (46%) are currently rated Amber and the remaining £4.731m (54%) are rated Green or already achieved.

4.34. Partially offsetting these corporate pressures, there are forecast underspends in the following areas:

- (-£1.000m) one-off underspend on the corporate financing budget, in part due to COVID-19 related slippage in the capital programme;
- (-£0.500) underspend on assumed contract inflation (ongoing); and
- (-£3.028m) one-off underspend on demographic growth budget provision in 2019/20 (fully committed in future years) due to additional government funding for social care provided late in the 2019/20 budget setting process.

4.35. The council is currently forecasting potential council tax losses (+£8.2m) and business rates losses (+£7.4m) in 2020/21, (+£15.6m) in total. Due to the accounting arrangements for the Collection Fund, the budgetary impact would not be until the 2021/22 financial year (and possibly beyond) and will be factored into future year budget assumptions. It should be emphasised that this is an initial prudent assessment of the potential in-year losses and subject to change significantly as more reliable collection data emerges. The actual budgetary impact will depend on the wider economic outlook, including the extent to which arrears can be recovered and any ongoing decrease in the tax base (e.g. increased council tax support caseload, empty business premises).

5. HOUSING REVENUE ACCOUNT (HRA)

5.1. A COVID-19 related in-year deficit of (+£5.490m) is currently forecast for the HRA, as summarised in **Appendix 2**. This is an early assessment before taking into account any non COVID-19 related over/(under)spends over the course of the financial year. As the HRA is a ring-fenced account, any overspend at the end of the financial year would be funded from HRA reserves.

5.2. The most significant COVID-19 related financial impact to the HRA has been the increase in tenant rent and service charge arrears. It is currently assumed that this will add (+£4.0m) to the bad debt provision at the end of the financial year. However, this remains a very early estimate and is subject to change. The extent to which the council will be able to recover arrears will depend on the wider economic outlook and particularly tenants' security of employment. The service is actively engaging with tenants in order to both secure the recovery of arrears and prevent the further escalation of arrears.

5.3. Additional HRA COVID-19 related cost pressures are forecast in the following areas:

- PPE (+£0.390m) – primarily for caretaking/concierge & repairs staff;
- Use of voids for Temporary Accommodation (+£0.225m) – refurbishment costs and furnishings/white goods; and
- Catch up of housing repairs backlog (+£0.350m)

5.4. An opportunity has occurred within the first housing PFI contract (PFI1) for Partners to repay the senior debt. This has occurred due to cash reserves within the contract, as a requirement of the lender, having reached levels that are equivalent to the remaining debt. The contract requires that the benefit of this gain should be shared equally between the council and Partners. There are periodic opportunities to carry out the refinancing with no fees incurred, the next one being in September 2020 and carrying out at a later date will lead to a reduction in the benefits to be realised. The lender has determined that the timing of the repayment should be in September 2020, and carrying this out at a later date will lead to a reduction in the benefits to be realised. The council is carrying out a due diligence exercise on the financial model presented by Partners. Our initial assessment of the financial model, provided by Partners, indicates that the HRA's 50% share of the gain has been appropriately calculated in accordance with government guidance. Once checks are complete and the council has assurance that it correctly represents the contractual position and on any related risks, it is recommended that the decision is delegated to the Corporate Director of Housing in consultation with the Corporate Director of Resources and the Executive Member for Housing and Development. Any gain will be paid into the Housing Revenue Account, a ring-fenced account for the management and maintenance of the council's housing stock.

6. CAPITAL PROGRAMME

6.1. The latest capital programme, which totals £499m over the 3 years 2020/21 to 2022/23 and includes outturn slippage from 2019/20, is detailed at **Appendix 4**.

6.2. It is expected that the delivery of the capital programme will be significantly delayed by the COVID-19 pause in construction activity and ongoing social distancing measures. Pending more detailed review on an individual scheme basis over the coming months, it is currently assumed that the COVID-19 crisis will lead to slippage of at least 20% of the 2020/21 capital programme to future financial years. This linear 20% slippage assumption is reflected in **Table 3**, which summarises the 2020/21 capital programme by directorate.

Table 3 – 2020/21 Capital Programme

Directorate	2020/21 Budget £m	2020/21 Forecast Outturn £m	Assumed Slippage £m
Environment and Regeneration	26.264	21.011	5.253
Housing	150.846	120.677	30.169
People	8.926	7.141	1.785
Resources	2.792	2.234	0.558
Total	**188.828**	**151.063**	**37.765**

6.3. With regards to the Environment and Regeneration programme, Transport for London has suspended Local Implementation Plan (LIP) funding for 2020/21. Pending any further announcement, the £1.7m previously assumed grant funding has been removed from the 2020/21 capital programme.

6.4. There is also a risk that COVID-19 pushes up the overall costs of some capital projects.

7. IMPLICATIONS

Financial Implications

7.1. These are included in the main body of the report.

Legal Implications

7.2. The law requires that the council must plan to balance its spending plans against resources to avoid a deficit occurring in any year. Members need to be reasonably satisfied that expenditure is being contained within budget and that the savings for the financial year will be achieved, to ensure that income and expenditure balance (Section 28 Local Government Act 2003; the council's Financial Regulations 3.7 to 3.10 (Revenue Monitoring and Control)).

Environmental Implications

7.3. This report does not have any direct environmental implications.

Resident Impact Assessment

7.4. The council must, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment and victimisation, and to advance equality of opportunity, and foster good relations, between those who share a relevant protected characteristic and those who do not share it (section 149 Equality Act 2010). The council has a duty to have due regard to the need to remove or minimise disadvantages, take steps to meet needs, in particular steps to take account of disabled persons' disabilities, and encourage people to participate in public life. The council must have due regard to the need to tackle prejudice and promote understanding.

7.5. A resident impact assessment (RIA) was carried out for the 2020/21 Budget Report agreed by Full Council. This report notes the financial performance to date but does not have direct policy implications, so a separate RIA is not required for this report.

Appendices:

Appendix 1 – General Fund Revenue Monitoring by Key Variance

Appendix 2 – Revenue Monitoring by Service Area
Appendix 3 – Savings Tracker 2020/21 to 2022/23
Appendix 4 – Capital Programme 2020/21 to 2022/23

Background papers: None

Final report clearance:

Signed by:		8 July 2020
	Executive Member for Finance and Performance	Date

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