

Report

Cabinet



Part 1

Date: 22 July 2020

Subject Revenue Budget Outturn - 2019/20

Purpose This report explains the Council's financial position for the year ending 31 March 2020, and lists year-end reserve transfers for Cabinet's review and approval.

Author HoF

Ward All

Summary Under difficult circumstances, the Council has managed its overall revenue position within budget. As shown in appendix 2, the revenue outturn shows an underspend of £2,062k prior to the approval of new reserve transfers requested by service areas, leaving a remaining underspend of £1,807k. Excluding schools, this represents a less than 1% variance against net budget.

The underspend has increased by £377k since the January forecast and the broad issues that explain this are:

- Service areas have overspent by less than was forecasted (positive impact), specifically in the demand led areas of social care, and;
- Non-service budgets have underspent by less (negative impact) than forecast.

In the main, the outturn position follows the same pattern of over and under spending as reported throughout the financial year; overspending in service areas has been offset by under-spending in the non-service areas of (i) council tax benefit payments (ii) more council tax income and (iii) the general contingency budget.

The Council has faced some unexpected costs during the last part of the financial year and it is fortunate that these have been able to be accommodated within the overall budget. This is not solely due to the reduced levels of overspending in service areas referred to above but also because of the one off grant funding received by social care throughout the year. This unexpected income was included within the January forecast and the underspend increased further at year-end due to reduced activity and associated cost in the last quarter within adults social care.

The report compares the revenue outturn for the financial year ending 31 March 2020 with the budget and provides a summary statement of key issues, which have the potential to impact upon financial management in future years.

This report makes recommendations to earmark the remaining underspend for the following future use; £400k for the implementation costs of an upgraded/ new financial system to ensure the Council has a stable financial system platform and £1,407k to the existing MTFP reserve to support achievement of the corporate plan and future budgetary challenges.

Appendix 1 Overall budget dashboard – March 2020

Appendix 2 Revenue summary monitor - March 2020

Appendix 3 Revenue summary monitor by activity - March 2020

Appendix 4	School balance outturn position
Appendix 5	2019/20 reserve movements
Appendix 5a	Reserve movements - summary including explanation
Appendix 6	Delivery of MTFP savings – March 2020

Proposal

That Cabinet:

1. Note the outturn position, which is subject to audit and the major variances for the year (sections 1-3);
2. To approve use of the underspend as set out in section 5 of the report and note the resulting level of the Council's general and earmarked reserves;
3. To approve reserves transfers as set out in section 5;
4. Note the school's outturn and the position on the individual and total school reserves, the HoF concern regarding this position & note, comment and approve on the next steps in this area in section 3; in particular for an enhanced Senior Leadership Team focus on this area.
5. Note the other areas of budget pressures and challenges in section 1 and 2 and note, comment and approve on the action required to manage these, in particular for an enhanced Senior Leadership Team focus on social care overspending.

Action by

Head of Finance

Timetable

Immediate in order to meet publication deadline for 2019/20 accounts.

This report was prepared after consultation with:

Strategic Director - Place
Heads of Service
Leader of the Council as CM for strategic finance
Accountancy Staff

Signed

1 Outturn summary

- 1.1 Newport City Council's budget for 2019/20 is £280.6m, which supports delivery of over 800 activities focussing on the overall mission - "Improving People's Lives". As in previous years the Council has maintained overall good financial control reporting an underspend against budget of £2,062k, prior to the approval of service specific new reserve transfers requests, which reduces the underspend to £1,807k, a 0.98% variance against the councils net budget, excluding schools. This is a £377k larger underspend compared to the January forecast and the explanations for these movements are set out in the table below. Whilst there has been a small improvement to the overall position, the key issues remain consistent with that reported throughout the year as the analysis below confirms.
- 1.2 In common with all authorities across the UK, financial management has been challenging as significant pressure continues to grow in respect of the increasing demands for essential services. As a growing city, the Council has had to deal with the pressures associated with this growth in the form of additional costs to deliver its services. The underspending/ better income in non-service areas and unexpected grant income in social care has resulted in an overall underspend.

The high-level analysis of the outturn against and January forecast is shown below:

	January Forecast		Outturn		Variance
	£'000	£'000	£'000	£'000	£'000
Overspending in service areas (exc. Schools):					
Children's out of area placements (*)	813		553		
Adults community care (*)	1,355		955		
Independent fostering agencies (*)	705		598		
Other service area	(1,751)		(1,894)		
Service area overspends		1,122		212	(910)
One-off non service over/ (under) spends:					
Centralised insurance fund			317		
Capital financing costs			(387)		
One-off non service over/ (under) spends:		0		(70)	(70)
On-going non service over/ (under) spends:					
Savings on C Tax benefit rebates – lower claimant No's	(1,373)		(1,377)		
Council tax surplus saving – housing growth	(750)		(941)		
Savings against Council's contingency budget	(1,473)		(1,473)		
Other	1,045		1,842		
On-going non service over/ (under) spends:		(2,551)		(1,949)	603
Net Underspend (prior to new earmarked reserve transfers)		(1,429)		(1,807)	(377)

- 1.3 The key movements since January forecast include:

Service area budgets underspent by less:

- Adults - £448k better due to a reduction of the number of care packages and care plans in March at £396k reduced costs and £80k unexpected grant monies from Welsh Government (WG);
- RIH – £223k better due to an improved profit share from the Norse Joint Venture at £195k;
- Law & Regulation - £186k better due to staff savings and underestimated income from registrars and environmental health;
- Capital financing costs - £387k better due to large slippage on capital spend leading to reduced levels of external borrowing expected;

- Children - £257k worse mainly due to a further £242k required to provide for 'failure to remove' insurance liability.

1.4 Non-service budgets underspent by less:

- Centralised insurance fund contributions – £316k worse due to additional provision required for the insurance fund as claims and costs increased against the Council;
- Other expenditure - £790k worse due to an increase in bad debt and provisions at £485k and Housing Benefit grant overspends at £401k;
- Council tax surplus – improvement of £191k.

2 Main variances against budget

1.1 The following section highlights the key areas that contribute to the overall Council position:

- (i) Ongoing budget pressures on a small number of Council activities and how these have been addressed within the 2020/21 budget;
- (ii) Delivery of 2019/20 savings

Ongoing budget pressures and 2020/21 impact

Service area budgets

1.2 Throughout the year, there has been a consistent message around the overall significant overspending within service areas. Whilst most service areas/ activities are spending close to budget there remains significant sustainability issues within three key areas of continued risk and these have been highlighted over the year, and indeed previous years. The paragraphs that follow focusses on these areas.

1.3 Whilst the overspending is significant within these three key areas, the position would have been worse had the areas not received unexpected grant income during the year. The next few paragraphs highlight the key underlying issues had the grant income not been received:

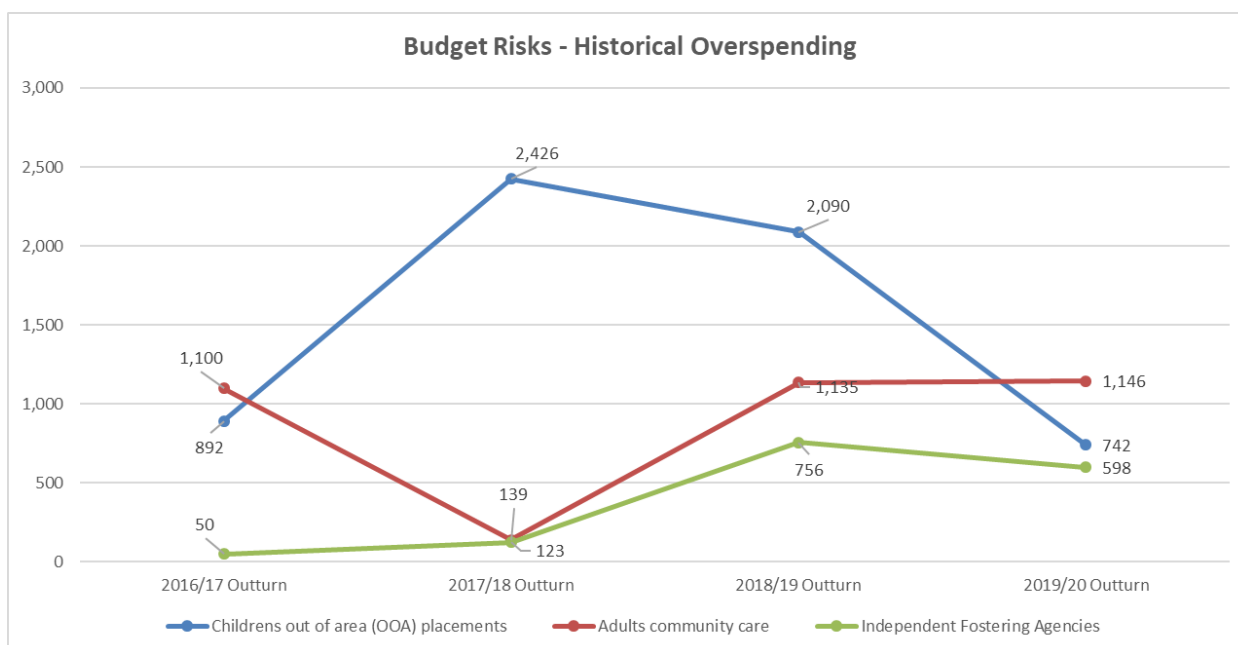
- Adults social care - community care – £955k overspend (underlying position exc unexpected / one-off grants - £1,146k overspend)
- Children's independent fostering – £598k overspend
- Children's out of area placements – £553k overspend (underlying position exc unexpected/ one-off grants - £742k overspend)

1.4 These three areas alone contribute £2.1m to the service area overspend (£2.5m exc. unexpected / one-off grants). As the outturn for social care is lower overall, at c£1.8m overspend, there are areas of underspending that mitigate the £2.1m of overspending shown above. This mitigation is predominantly savings against staff budgets. Children's reported staff savings of c£300k.

1.5 The following table shows the outturn position excluding these unexpected/ one-off grants and represents a position of outturn against the base budget if these unexpected grants had not been received:

	Actual Overspend (A) £'000	Unexpected Grant Included (B) £'000	Underlying Overspend (Exc Grants) (A+B) £'000	2020/21 Investment £'000
Key risk areas:				
Adults community care	955	191	1,146	1,477
Independent fostering agencies	598	0	598	382
Children's out of area placements	553	189	742	182
Total	2,106	380	2,486	2,041

- 1.6 Within these three areas of social care there is an underlying overspend of £2.5m in 2019/20 of which budget investments of c£2.1m have been approved in 2020/21. Whilst the investment for 2020/21 looks insufficient for out of area placements (OOA placements) in comparison to the underlying base budget issue in 2019/20 this investment is deemed adequate as this accommodates the range that the HoS has targeted in terms of placement numbers for next year. There is also an expectation that the unexpected grants may continue during 2020/21, but this cannot be confirmed and therefore are not included in the 2020/21 base budgets.



- 2.7 Over the four years shown above, costs have been increasing faster than the budget investments in these areas and as a result, these areas continue to overspend each year. As part of finalising the 2020/21 current year's budget, the Council received a better than anticipated settlement from Welsh Government (WG) and this has enabled significant investments in all these areas.

Non-service budgets

- 2.8 There are also significant one off overspends in non-service which without the one off funding and reducing demands in service areas would have caused significant issues themselves:
- The increase in the insurance fund requirement due to the high number of insurance claims risk for the council in future at £316k.
 - Overspend on bad debt and other provisions of £603k.

- 2.9 The underspends continue to come from contingency, capital financing, council tax reduction scheme (CTRS) and council tax surplus. Whilst these areas have offset service area overspends in part it is unlikely to be able to provide this level of mitigation in this current year 2020/21 given the significant pressure on CTRS costs and in council tax collection from Covid-19, and the budget for CTRS has been cut.

Overall summary

- 2.10 This pattern of overspending in a small number of activities has been around for 2-3 years and even though the Council has invested relatively significantly in these areas each year, the pattern continues with expenditure significantly exceeding that investment and the previous year's spending.
- 2.11 Whilst the context for this is known, the continuation of this is not sustainable otherwise significant overspending will occur and the impact on other services will be significant. The Head of Finance recommends that the Senior Leadership Team puts in place a robust specific monitoring process with the social care management teams to review financial management issues in detail.
- 2.12 Appendices 1-3 show the outturn position on service/ non-service areas and activities before and after specific new service reserve transfer. Section 5 of this report lists the individual transfers, for Cabinet's review and approval.

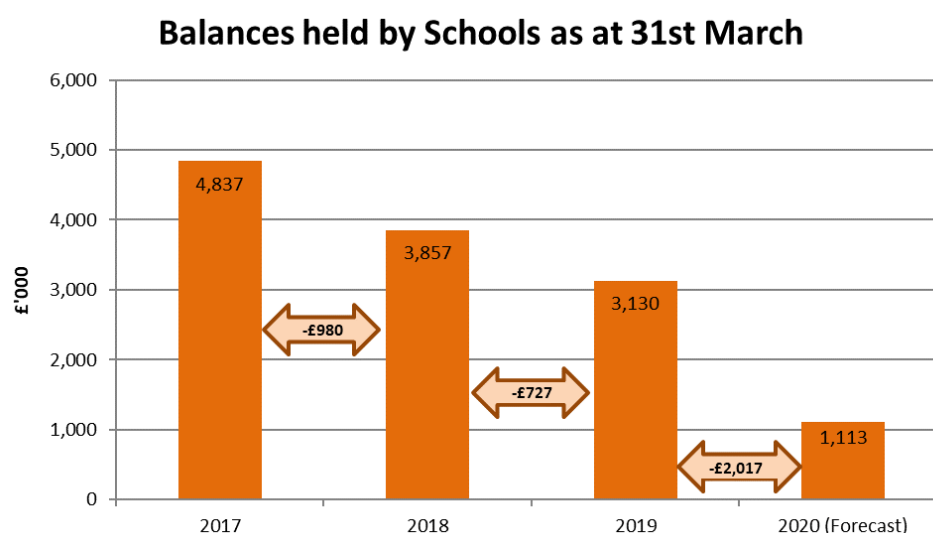
Delivery of medium term revenue savings

- 2.13 The position on delivery of savings is shown in appendix 6. Performance on delivery of 2019/20 savings has been good, with 91% of the £6.6m savings delivered. In saying this, the balance of undelivered savings in 19/20, at £592k is still a significant sum and, in addition, there was £91k of savings from 2018/19 still undelivered by the end of the year - £683k in total.
- 2.14 As part of work in finalising the 2020/21 current year's budget, the outstanding savings were reviewed in respect of deliverability and it was determined that the full extent of the outstanding savings are deliverable and would not pose a financial risk during 2020/21. This assumption will need reviewing in the context of the resulting issues around Covid-19.

3 Schools

- 3.1 The 'schools' section of the overall dashboard and the schools outturn summary (appendix 1 and 4 respectively) outline the position on school finances. They show the individual schools and sector in-year under/ overspending for 2019/20, their reserves position and the reserve movements over the last three years.
- 3.2 The schools position has improved compared to earlier forecasts due to forecasts being overly pessimistic at £1.1m and £375k additional council funding which has been allocated to schools. The £375k council funding would ordinarily be transferred to the schools redundancy reserve, however this is deemed sufficient and therefore the budget was put into schools budgets; reducing their overspending and increasing their reserves position.
- 3.3 Without the one off £375k that was allocated to schools at year end schools would have overspent by £2,377k with all secondary schools and 27 out of the 43 primary schools overspending. This is the base position on schools as this additional funding was one-off and additional to their recurring funding.

- 3.4 In overall terms, schools overspent by £2,017k, even with the benefit of the £375k included and will therefore see school balances reduce from £3,130k to £1,113k as at the end of March 2020. This year's transfer from reserves is three times that of last year and is a significant deterioration. When looking at historical transfers from schools reserves it is clear that unless action is taken in terms of increasing the emphasis on financial management within schools there will be negative reserve balances at the end of 2020/21.
- 3.5 Despite the schools avoiding a negative reserve this year there remains serious issues in terms of financial management as over two thirds of all schools report an in year overspending, with secondary schools overspending in year by £1.5m as a sector.



- 3.6 It is evident that the position over the last year has deteriorated for both individual schools and schools as a whole. The outturn by sector is shown below;

Nursery	£39k overspend (1 of the 2 nurseries reporting an in-year overspend position)
Primary	£336k overspend (25 out of 43 schools reporting an in-year overspend position)
Secondary	£1,548k overspend (9 out of 9 schools reporting an in-year overspend position)
Special	£94k overspend (1 out of 2 special schools reporting an in-year overspend position)

- 3.7 With regards to the school reserves position following the overspending outlined above; with the exception of primary schools, there are deficit balances across all sectors. The position at individual school level is, however, more challenging, with 67% of secondaries, 12% of primary schools and 50% of special schools and nurseries, with nil or deficit balances. Of particular concern is the secondary sector, with 5 schools with in-year overspending of between £175k and £328k and one of these schools having a deficit reserve in excess of £1m. Schools reserves are likely to reduce further in 2020/21 unless action is taken to reduce costs with the challenge being that the reserve balances are not available to offset overspending to this level in future.
- 3.8 Schools are currently finalising their 2020/21 budgets and Governing bodies are required to approve these by the end of May. All have been reminded to prepare budgets taking account of their reserves position. Officers will review budgets alongside their reserves position when completed. There are 9 schools that required a licenced deficit in the current year, 2020/21 and the HoF will agree potential action with the Director for People and Chief Education Officer in conjunction with the Cabinet Member.
- 3.9 The HoF would remind Cabinet that other Council budgets and reserves, where unallocated/committed, will be needed to subsidise/augment school reserves if they fall, in overall terms, beyond 'nil' and into a substantial negative balance and there is no plan to recover this in a reasonable timescale. A key priority now is the finalisation of 2020/21 budgets to see what the reserve position is planned to be and medium term financial plans incorporating 'deficit recovery plans' to assess the longer term trajectory for school reserves. The Head of Finance recommends

again that the Councils Senior Leadership Team puts in place a robust specific monitoring process with the Education management teams to review financial management issues in detail.

4 2020/21 budget impact

4.1 Whilst the outturn is positive for the Council finances overall for the year-end 2019/20; it is important to reflect on the underlying issues that have been identified and assess what this might mean for the current year 2020/21 and beyond. Key observations and issues include:

- Significant budget investment has funded the main demand areas at the anticipated activity levels for 2020/21 and this has been the case for the last 2-3 years. However, costs have accelerated beyond the increased budgets still to produce significant overspending. In light of reducing budget overspending mitigation in non-service budgets this year (see below) and Covid-19, this pattern brings particular risks to financial management.
- Whilst service area overspends (predominantly social care) have been mitigated by non-service savings this year, it is unlikely to be able to provide this level of mitigation in this current year 2020/21 given the significant pressure on CTRS costs and in council tax collection from Covid-19, and the budget for CTRS has been cut.

The Council has budget contingency (c£1.5m) which will likely be needed to deal with one-off and unavoidable issues related to Covid-19 pressures and therefore, services and social care in particular need to operate within their budget envelopes outside of Covid-19 specific issues.

- Newport school reserves are inadequate, compared to current level of spending and consequent overspending. There is therefore little leeway for budgets to be set which results in overspending against funding allocated to individual schools. Schools need to operate within their budget this year. There is a high level of risk that school reserves will completely deplete requiring the Council's other budgets and reserves to fund their overspending.
- Overspending in non-service budgets, in particular on insurance risks and housing benefit administration/costs require specific review.

5 Use of reserves

5.1 The Councils reserves are an integral part of how the Council deals with its financial risks, achievement of key priorities and complying with proper accounting practice. The reserves the Council holds, earmarked for the uses shown illustrates how planning for and using reserves is integrated into the Council's strategic financial planning. As financial austerity continues, it becomes even more important that the Council considers and uses financial reserves to both protect its financial health and enabling its ambitions and priorities.

In year reserve transfers

5.2 There has been an overall decrease in the reserve balances as set out in appendix 5 – they have decreased from £103m as at 31 March 2019 to £87m at 31 March 2020 (including proposed new transfers for approval):

Opening balance as at 31 March 2019	(£103,037k)
Transfers actioned – base budgeted/approved in year (<i>appendix 5 - £23,693k transfer out of and (£5,659k) transfer in</i>)	£18,034k
Transfers to be approved in this report – new (para 5.4)	(£255k)
Transfers to be approved – use of underspend (para 5.5)	(£1,807k)
Closing balance as at 31 March 2020	(£87,065k)

- All of the 'actioned' and 'for approval in this report' transfers above are included in the outturn. In terms of the transfers already actioned, all are consistent with one or more of (i) in line with existing policy (ii) were integral to the base budget approved by Cabinet previously (iii) in relation to the original creation of the reserve.

The larger, main transfers already actioned are noted below for Cabinet's attention, information and comment, if needed:

- consistent with existing policy;
 - (i) transferring school overspends out of school's specific reserves - £2,017k;
- specific to the creation of the reserves in the first instance / in base budget;
 - (i) the Council is required to assess the risk of its regeneration activities and resulting debts, and how it accounts for these. As part of this assessment, due to the current increased economic uncertainty and to meet accounting standards, £8,454k has had to be moved from the investment risk reserve to a bad debt provision against long-term debtors, reflecting the assessed increased risk of debt owed on one of its regeneration projects. As this reserve level was inadequate for this amount, £2,902k was reclassified/borrowed from the PFI reserve and added into it. This will need to be repaid over a number of years, and a £200k budget was approved in the 2020/21 budget report to repay the borrowing from the PFI reserve within timescales required. There is no impact on the outturn position for this reclassification.
 - (ii) Within the Southern Distributor Road PFI, £3,190k was taken out - split between £2,091 which was reclassified / borrowed to the Investment risk reserve noted above and £288k as part of the annually increasing contribution to the Council's PFI costs in its revenue budget.
 - (iii) transfer out of the insurance reserve into insurance provision in line with accounting practice, based on identified risks and claims at year-end - £2,167k;
 - (iv) transfer from capital expenditure reserve of £1,608k and £916k usable capital receipts in line with capital programme financing;
 - (v) use of approved invest to save funds to cover cost of implementation costs of saving proposals at £1,161k;
 - (vi) in addition to the larger, specific transfers set out above, Cabinet is asked to approve a larger number of smaller transfers - £4,180k transfers out of and £5,659k transfers into reserves, as detailed within appendix 5a.

5.3 Appendix 5 includes all transfers in/ out of reserves and whilst the significant transfers are set out in (i) to (iv) above appendix 5a sets out the lower value reserve requests referred to in (vi).

5.4 In terms of reserve requests for approval in this report, there are £255k of new reserve transfers requested by service areas at the year-end as follows:

(i)	Education - secure outdoor area - Bridge achievement centre	£10k
(ii)	City Services – ring- fenced civil parking enforcement surplus	£175k
(iii)	Finance - Oracle database upgrade, required to have continued support	£30k
(iv)	Capital expenditure transfer	£40k

5.5 Furthermore, the following reserve transfers are recommended to fully utilise the £1,807k revenue underspend:

- (i) Implementation costs of an upgrade/ new financial system to secure future stability of the financial platform £400k
- (ii) Allocate to existing MTFP reserve to support achievement of the corporate plan and support future budgetary challenges £1,407k

- 5.6 Cabinet is asked to note and approve all reserve transfers set out within this section.
- 5.7 The reserves have been categorised according to the planned use of funding and type of reserve, whether this be risk, enabling, smoothing or other. Reserves are:
- All earmarked for specific purposes with the exception of the 'general reserves', meaning that any use outside of those original purposes would require the original intention to be deferred/cancelled or the reserve paid back.
 - All, with exception of the capital receipts reserve, can be used to fund either capital or revenue costs and are therefore transferrable to other reserves, if it were needed.
 - Within the reserve balance at the year-end:
 - c£45m (52%) of the reserve balances are being drawn down over the medium term in line with contractual / funding obligations e.g. PFI, Super Connected cities
 - c£4.8m (5%) are to cover 'specific risks' and should not be used for other purposes until risks change
 - c£13.5m (16%) are to cover future capital spending and make up part of the Council's 'capital spend headroom'
 - c£10m (11%) are for funding of the MTFP saving and change initiatives linked to generating savings
 - c£7.6m (9%) are the Council's general reserves and school balances which are at minimum levels and for school use only respectively

Timetable

Ongoing

Risks

Risk	Impact of Risk if it occurs* (H/M/L)	Probability of risk occurring (H/M/L)	What is the Council doing or what has it done to avoid the risk or reduce its effect	Who is responsible for dealing with the risk?
Outturn post audit is different	L-M	L	It will be possible to reduce the recommended transfer to reserves if required	HoF

* Taking account of proposed mitigation measures

Links to Council Policies and Priorities

A balanced budget position is reported and the use of the contingency budget was not required to achieve this, thus allowing support to the Council going forward and contributing towards the Council's key priorities.

Options Available and considered

1. Cabinet can choose to accept officers recommendation and transfer the underspend into specific earmarked reserves;
2. Cabinet can choose not to approve the reserve transfers and instead report an underspend of £1,807k, this would be transferred to the general reserve;

3. Cabinet can choose not to approve the reserve transfers and move to alternative earmarked reserves.

Preferred Option and Why

Option 1, as the £1,807k underspend is being reserved for future investment in the areas outlined in paragraph 5.5.

Comments of Chief Financial Officer

The overall underspend of c£1.8m provides a useful and much needed opportunity to fund the implementation costs for a more stable financial system and IT infrastructure it sits on plus, crucially in the current times, the MTFP reserve.

Underlying the position are some significant issues, which require specific Senior Leadership Team and political review and oversight in going forward:

- Budget pressures and related issues within social care budgets
- School budgets and reserves

These are high-risk issues and a robust and urgent process in review /oversight /challenge is required.

Comments of Monitoring Officer

There are no specific legal issues arising from the report.

Comments of Head of People and Business Change

There are no direct HR implications arising from this report.

The revenue out-turn report describes the budget management process and outcome from the previous financial year, in this case 2019-20. The Well-being of Future Generations Act requires local authorities to ensure they consider the impact of decisions taken today on future generations. The report shows an overall underspend against the revenue budget; managing the budget effectively will have a positive impact on current and future years.

Comments of Cabinet Member

The Chair of Cabinet confirms she has seen and approved the report, noted the issues and alongside use of the underspend, discussed and agreed these with Cabinet Members.

Local issues

N/A

Scrutiny Committees

N/A

Equalities Impact Assessment and the Equalities Act 2010

N/A

Children and Families (Wales) Measure

N/A

Wellbeing of Future Generations (Wales) Act 2015

Wellbeing of Future Generations (Wales) Act 2015 forms an integral part of the financial management of the Council and the MTFP process of which the outturn of the Council is essential part. Analysis and review of reserves are an important aspect on the future generations and the Head of Finance reviews and assesses the robustness and adequacy of these reserves as part of this outturn report.

Crime and Disorder Act 1998

N/A

Consultation

N/A

Background Papers

2019/20 Revenue Monitor reports

Dated:

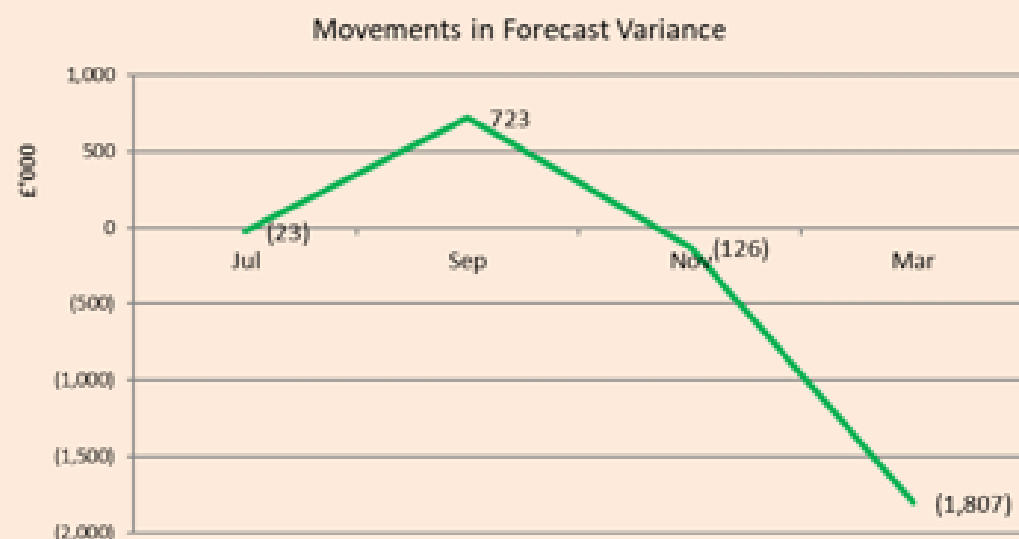
Appendix 1

Budget Monitoring Position – March 2020

Position by Directorate	Current Budget £'000	Outturn after proposed transfers	Variance £'000
People (exc Schools)	85,420	86,573	1,153
Place	33,716	33,440	(276)
Corporate	18,403	17,738	(665)
Service Area Budget	137,538	137,751	212
Schools (pre reserve transfer)	96,545	98,562	2,017
Service Area Budget (inc Schools)	234,083	236,313	2,229
Schools transfer from reserves	0	(2,017)	(2,017)
Non Service	45,055	44,509	(546)
Total Budget (excluding contingency)	279,139	280,822	(334)
General Contingency	1,473	0	(1,473)
Total Budget (including contingency)	280,611	280,822	(1,807)

Detailed explanations can be found within service area dashboards

Forecast History – Cabinet reporting



Position Summary

- Revenue outturn reports an underspend of £1,807k prior to earmarked reserve transfers of £1,807k.
- Underspend has increased since January in the main due to lower than forecast overspending and unexpected income.

Key areas contributing to position

- Undelivered 19/20 savings of £592k
- Significant overspending in three key areas:

Children's Out of Area Placements	£553k
Adults community care	£955k
Children's independent fostering	£598k

- These three areas alone contribute £2.1m to the overall service area overspending. Had these areas not been in receipt of c£400k of one off grant funding the position should have been £2.5m overspend – this represents the true underlying issue.
- Mitigated by non service area underspends:

Council tax surplus and Ctax reduction scheme	(£2,318k)
General contingency	(£1,473k)

Risks

- Service areas are overspending at unsustainable levels specifically given that significant one off grant income has been received by social care in 2019/20.
- Vast majority of schools have spent more than their funding in 19/20.
- School balances increasingly concerning as more and more become negative.

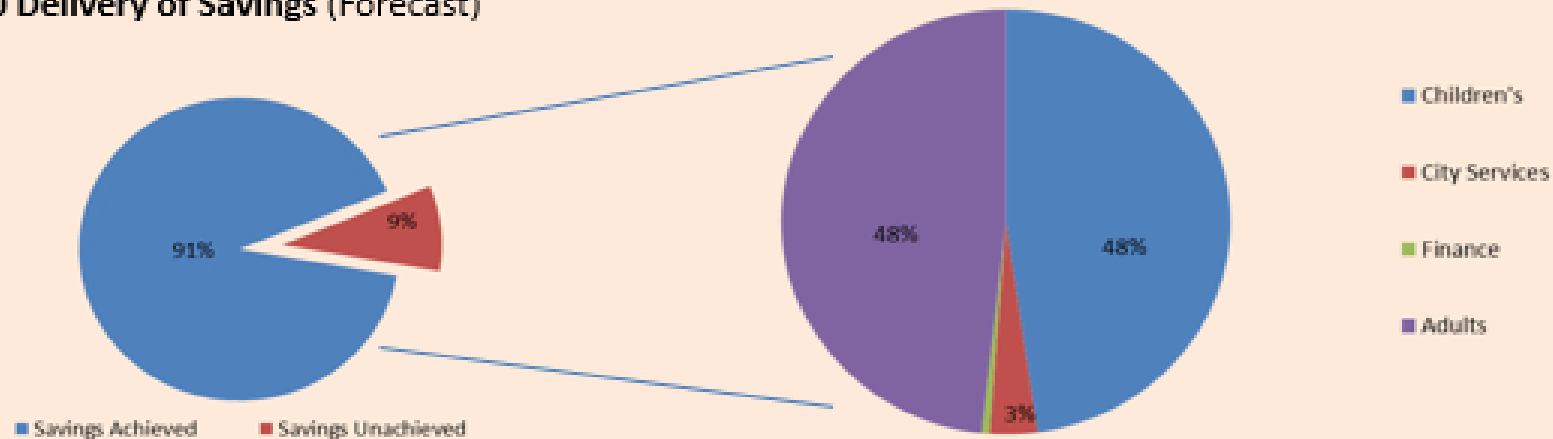
Budget Monitoring Position – March 2020

Staff Forecasts

Overall Staffing	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Budget (£'000)	61,255	61,255	59,491	59,418	59,462	58,929	59,571	59,571	59,571	59,568	59,568	59,578
Outturn (£'000)	61,255	60,767	58,734	58,454	58,504	57,545	57,888	57,681	57,488	57,165	57,165	56,676
Variance (£'000)	0	(488)	(758)	(963)	(958)	(1,384)	(1,683)	(1,890)	(2,083)	(2,403)	(2,403)	(2,902)

- Staff budgets account for a fifth of the Councils net budget

2019/20 Delivery of Savings (Forecast)



- The first chart shows that 91% of the total savings are forecast for full delivery in 2019/20
- The second chart illustrates the areas where savings are forecast not to be delivered (9% of overall target)
- 2019/20 balance of £592k undelivered savings remains significant in financial terms
- This is in addition to £91k undelivered savings dating back to 2018/19

Overall Summary	People	Place	Corporate	Non Service	Total
2019/20 MTRP Target (£) Total	1,775	1,107	352	3,319	6,553
Total Savings Realised by Year End 2019/20	1,206	1,087	349	3,319	5,961
Variation to MTRP Target	(569)	(20)	(3)	0	(592)
Variation % to MTRP Target	-32%	-2%	-1%	0%	-9%

Budget Monitoring Position – March 2020

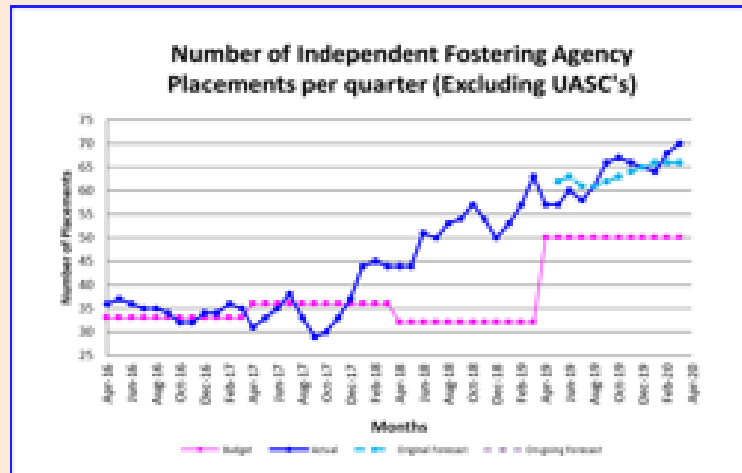
Risk Based Areas	Budget £'000	Outturn £'000	Variance £'000	Graph Reference
Children & Young People				
Independent Fostering Agencies	1,935	2,533	598	i
Out of Area Residential	2,668	3,221	553	ii
In House Fostering	2,865	2,932	67	
Looked after Children (LAC) Remand	0	(12)	(12)	
Legal fees	505	1,082	577	
Adult & Community Services				
Community Care - Residential	21,096	21,883	787	
Community Care - Supported living	8,796	9,777	981	iii
Community Care - Non Residential	9,824	10,236	412	iv
Community Care Income - Residential & Non Residential	(7,513)	(8,613)	(1,100)	
Education				
SEN Out of County - Local Authority	2,343	1,218	(1,125)	v
SEN Out of County - Independents	2,261	2,860	599	v
SEN Local Provision Development	497	588	92	
SEN Equipment & Resources	29	188	159	
SEN Transport	1,510	1,697	188	
Special Home to School Transport	232	160	(72)	
Bridge Achievement Centre	1,258	1,098	(160)	
Regeneration, Investment & Housing				
Homelessness - B&B Costs	546	854	308	
Commercial & Industrial Properties Income	(1,330)	(1,418)	(88)	
City Services				
Commercial/ Assets Income	(1,185)	(1,265)	(80)	
Home to School Transport - Primary	951	924	(27)	
Home to School Transport - Secondary	1,064	1,195	131	
Home to School Transport - College	113	128	15	
CPE - fines income	(665)	(696)	(31)	
Burial fees	(636)	(609)	27	
Car parking income	(651)	(572)	79	
Law & Regulation				
Licensing - Hackney carriages/ private hire	(355)	(480)	(125)	
Total Net Budget	46,157	48,911	2,754	

- In 2019/20, there were over 25 budget areas identified as having the potential to be high risk or highly volatile. This list was reviewed on an on-going basis
- Although some of these areas have come in underspent against budget, they have continued to be monitored given the potential to have a significant impact
- There are six budget 'hotspot' areas within the risk based monitoring which demonstrate the significant financial impact and risk that only a small number of areas pose to the financial position of the Authority (graph ref i – v)
- These areas alone contribute £2m to the service area overspends
- These overspending areas are consistent with last years position despite significant investment in 2019/20 therefore it is critical that managers continue to make a concerted effort in 2020/21 to manage demand and to reduce spend wherever possible

Budget Monitoring Position – March 2020

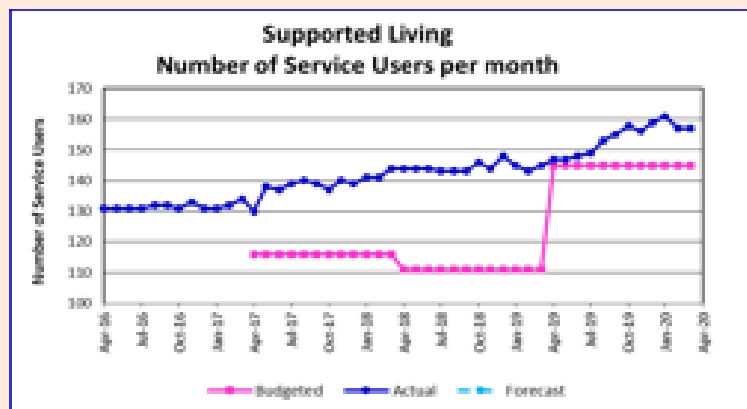
Risk Based Monitoring graphs

(i) Independent Fostering Agencies

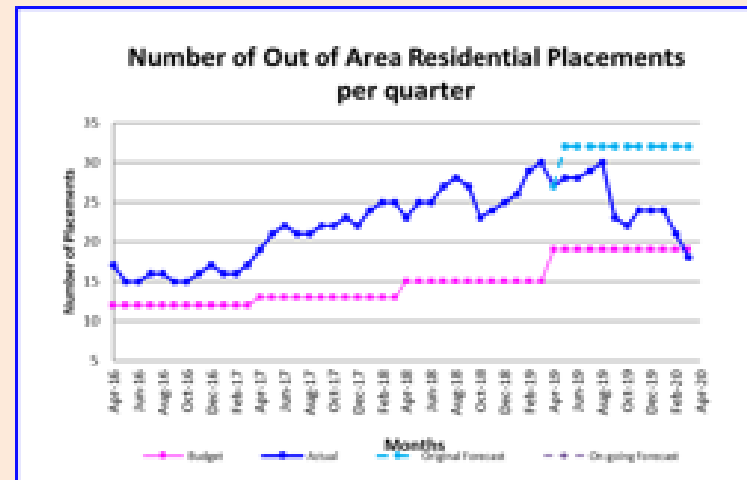


- The 2019/20 budget can afford 50 placements per month at an average cost. The number of placements in this sector have increased to 70 at the end of the year resulting in an overspend of £598k.

(iii) Community Care – Supported Living

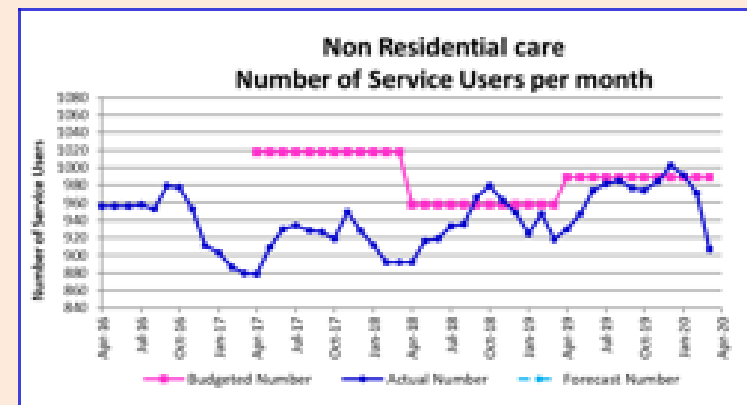


(ii) Out of Area (OOA) Residential Placements



- Budget can afford 19 placements per month at an average cost. The service ended the financial year with 18 placements in out of are provision resulting in an overspend of £553k.

(iv) Community Care – Non Residential

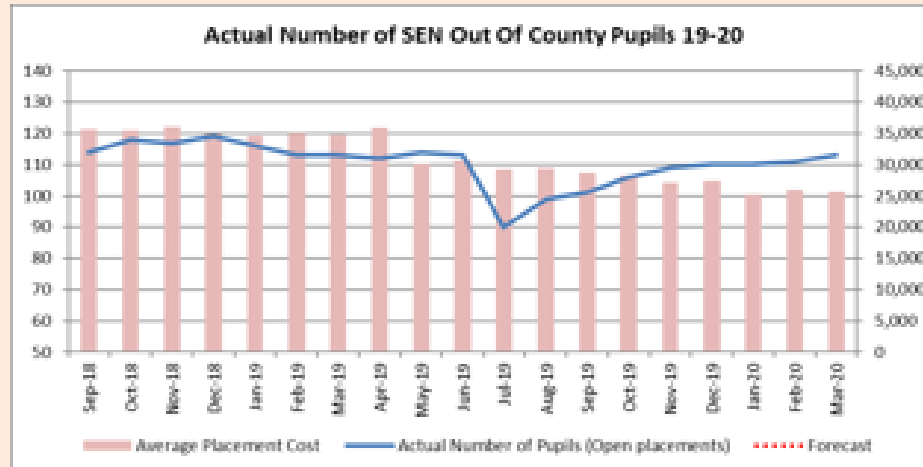


** Due to changes in reporting average budget data is unavailable prior to April 2017.

Budget Monitoring Position – March 2020

Risk Based Monitoring graphs

(v) SEN Out of County Placements – Local Authority and Independent



- SEN OOC budget can accommodate 132 placements at an average cost of £27k. This is 30 additional placements based on £920k additional funding awarded for 19/20
- Placements ranging between £20k and £30k account for 19% of the total number of placements and one placement in particular costs the Authority £108k due to the complex needs of the individual

Budget Monitoring Position – March 2020

Schools

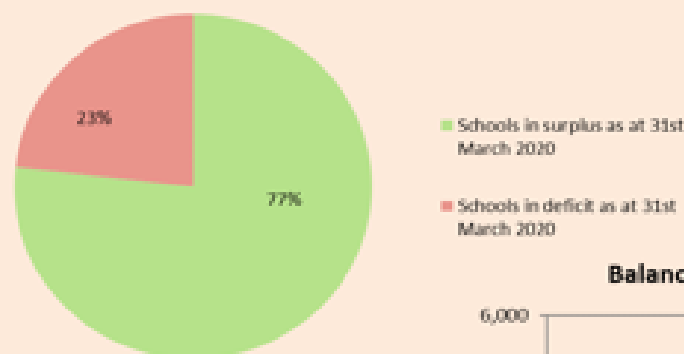
Schools received £375k one-off funding the Council in 2019/20. This funding would ordinarily be transferred to the schools redundancy reserve, however this is deemed sufficient as to not increase further. Overall, schools would have overspent by £2,377k had they not been in receipt of this additional funding with all secondary schools and 27 out of the 43 primary schools overspending. This is the base position on schools as this additional funding was one-off and additional to their recurring funding. This is unsustainable.

It is evident that the position over the last year has deteriorated for both individual schools and schools as a whole. The outturn by sector is shown below;

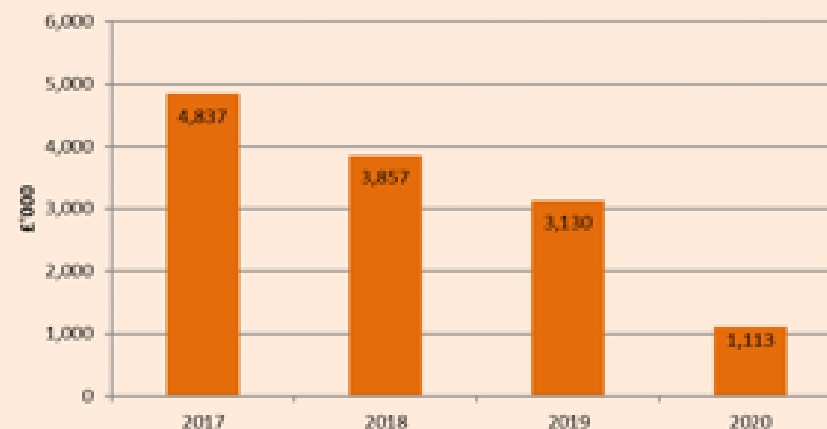
- Nursery £39k overspend (1 of the 2 nurseries reporting an in-year overspend position)
- Primary £336k overspend (25 out of 43 schools reporting an in-year overspend position)
- Secondary £1,548k overspend (9 out of 9 schools reporting an in-year overspend position)
- Special £94k overspend (1 out of 2 special schools reporting an in-year overspend position)

Schools with deficits at year end	Mar
Kimberley Nursery	(66)
High Cross Primary	(42)
St Woolos Primary	(47)
Jubilee Park	(8)
Rogers Lane Primary	(33)
Mareglas Primary	(19)
Newport High	(233)
Caerleon Comprehensive	(1,065)
Llanwern High	(754)
Llanwern High	(290)
Maes Ebbw	(118)
St Julians	(181)
Ysgol Gylf Gwent Iscrod	(39)
Variance (£'000)	(2,895)

Proportion of Schools Forecasting Deficit as at 31st March 2020



Balances held by Schools as at 31st March



Schools are forecasting an in year overspend of £2,017k therefore reducing the school balances from £3,130k to £1,113k at the end of March 2020. This is a significant area of concern and will cause issues for the Council as a whole.

APPENDIX 2 Revenue Summary Monitor - March 2020

	Current Budget	Outturn before Proposed Transfers	Proposed 'New' Transfers	Outturn after Proposed Transfers	(Under) / Over after Proposed Transfers	Change Since Last Statement
	£'000	£'000	£'000	£'000	£'000	£'000
Summary Revenue Budget 2019/20						
People						
Children and Young People	24,467	25,697	-	25,697	1,229	257
Adult and Community Services	46,744	47,242	-	47,242	499	(448)
Education	14,209	13,624	10	13,634	(575)	(157)
Schools	96,545	98,562	-	98,562	2,017	(1,502)
	181,965	185,125	10	185,135	3,170	(1,850)
Place						
Regeneration, Investment and Housing	9,994	9,738	-	9,738	(256)	(223)
City Services	23,722	23,527	175	23,702	(20)	(138)
	33,716	33,265	175	33,440	(276)	(361)
Chief Executive						
Directorate	501	466	-	466	(36)	(13)
Finance	3,267	2,986	30	3,016	(251)	(127)
People and Business Change	7,395	7,423	-	7,423	28	126
Law and Regulation	7,239	6,833	-	6,833	(406)	(186)
	18,403	17,708	30	17,738	(665)	(201)
Capital Financing Costs and Interest						
Capital Financing Costs MRP	7,489	7,489	-	7,489	-	0
Interest Payable	7,085	6,735	-	6,735	(350)	(350)
Interest Receivable	(127)	(164)	-	(164)	(37)	(37)
PFI	8,543	8,543	-	8,543	(0)	0
	22,990	22,604	-	22,604	(387)	(386)
Sub Total - Service/Capital Financing	257,074	258,702	215	258,917	1,843	(2,797)
Contingency Provisions						
General Contingency	1,473	-	-	-	(1,473)	-
Restructuring/ other savings	-	-	-	-	-	-
Centralised Insurance Fund	570	886	-	886	317	316
Non Departmental Costs	-	8	-	8	8	8
Other Income and Expenditure	110	2,046	40	2,086	1,976	830
	2,152	2,940	40	2,980	828	1,154
Levies / Other						
Discontinued Operations - pensions	1,563	1,461	-	1,461	(103)	1
Discontinued Operations - Ex Gratia Payments	2	3	-	3	1	(0)
Levies - Drainage Board, Fire service etc	8,282	8,271	-	8,271	(11)	(11)
Non distributed grants	-	-	-	-	-	-
CTAX Benefit Rebates	12,611	11,234	-	11,234	(1,377)	(4)
Extraordinary Items	-	-	-	-	-	-
Charity Rate Relief	-	(0)	-	(0)	(0)	(0)
	22,458	20,969	-	20,969	(1,489)	(14)
Transfers To/From Reserves						
Base budget - Planned Transfers to/(from) Reserves	(1,072)	(1,103)	-	(1,103)	(31)	(31)
Earmarked reserves: Queensbury Loan	-	-	-	-	-	-
Earmarked reserves: Transfer to/(from) Capital	-	-	-	-	-	-
Earmarked reserves: Transfer to/(from) Schools	-	(2,017)	-	(2,017)	(2,017)	1,502
Earmarked reserves: Transfer to/(from) Schools Redundancy	-	-	-	-	-	-
Invest to Save Reserve	-	-	-	-	-	(684)
Invest to Save Reserve (from)	-	-	-	-	-	684
	(1,072)	(3,120)	-	(3,120)	(2,048)	1,471
Total	280,611	279,491	255	279,746	(866)	(186)
Funded By						
WG funding (RSG and NNDR)	(214,343)	(214,343)	-	(214,343)	-	-
Council Tax	(66,268)	(66,268)	-	(66,268)	-	-
Council Tax Surplus	-	(941)	-	(941)	(941)	(191)
Total	(0)	(2,062)	255	(1,807)	(1,807)	(377)

APPENDIX 3 Revenue Summary Monitor by Activity - March 2020

Summary Revenue Budget 2019/20	Current Budget £'000	Outturn before Proposed Transfers £'000	Proposed 'New' Transfers £'000	Outturn after Proposed Transfers £'000	(Under) / Over after Proposed Transfers £'000	Notes - Explanation as Required
People						
Children and Young People	24,467	25,697	-	25,697	1,229	
SOC19 Pathway Team	1,546	1,082		1,082	(464)	Underspend on 18-19 Unaccompanied Asylum Seeking Children grant now included within 19-20 forecast (£208k) plus underspend in the 19-20 out-turn ,no unspent element will be carried forward to 2020/21 budget. Grant received from Welsh Local Government Association for unaccompanied asylum seeking children.
SOC20 Leaving Care	695	686		686	(9)	Reduction in number of placements
SOC21 Southwark 16+Homeless	26	12		12	(14)	
SOC22 LAC Family Contact	98	197		197	99	Budget overspend attributable to an increase in the Children Looked After numbers and increased costs of transporting children looked after to school.
SOC23 Child Safeguard + Missing Children	143	106		106	(37)	Vacant post
SOC24 Children + Families Management Acc	502	469		469	(33)	Underspends on staffing and supplies and services plus income of £13k for transformation/leadership capacity
SOC26 Integrated Family Support Team	1,618	1,561		1,561	(57)	Underspends due to vacant posts in year and some additional income from room hire.
SOC27 SE Wales Adoption	740	784		784	44	Increased contribution to the regional Adoption Service and increased costs in relation to Preparation for Permanence.
SOC28 Child Protection	4,384	4,518		4,518	133	Savings from vacancies in team budgets has been offset by the overspend on Legal Fees, Short Breaks and Children in Need budgets
SOC30 NCC Child Res	2,893	3,495		3,495	602	The overspend is attributable to Emergency placement costs and overspends at in house residential & respite homes.
SOC31 Out of Auth Residential Placements	2,668	3,208		3,208	541	The 2019-20 budget was set to fund 19 placements. There have been up to 30 placements this year (which has reduced to 24 in January 2020 reducing to 18 placements in March 2020.) resulting in the current forecast overspend.
SOC32 Ind Foster Agency Placements	1,935	2,533		2,533	598	The 2019-20 budget has been set to be able to afford 50 placements. The number of placements commenced at 58 in April 2019 and peaked at 70 in March 2020.
SOC33 In-House Fostering	4,295	4,108		4,108	(187)	The fostering budget can afford 185 placements. Placement numbers peaked at 224 in June 2019, before slowly reducing to 203 in February 2020 and dropping to 192 in March 2020. Staffing savings from the Fostering & Business Support Team are helping to reduce the current overspend in addition there was an Integrated Care fund allocation of £142k.

Summary Revenue Budget 2019/20	Current Budget	Outturn before Proposed Transfers	Proposed 'New' Transfers	Outturn after Proposed Transfers	(Under) / Over after Proposed Transfers	Notes - Explanation as Required
	£'000	£'000	£'000	£'000	£'000	
People						
Children and Young People	24,467	25,697	-	25,697	1,229	
SOC34 Special Guardianship Orders	987	1,078		1,078	91	The numbers of Guardianship orders increased from 194 in April 2019 to 204 in March 2020. The budget was set at 196.
SOC35 Education Support Team	121	130		130	9	
SOC36 Direct Pay Child Services	164	156		156	(8)	
SOC37 S17 Child Dis Aid	30	21		21	(9)	Lower than expected equipment charges from the regional pooled budget as some costs were able to be funded through the Integrated care fund.
SOC38 Adoption Allowances	307	341		341	35	Increased number of allowances being awarded.
SOC39 Child Safeguard	606	604		604	(2)	
SOC40 Youth Offending Service	710	606		606	(103)	Underspend due to reduction in employee costs due to vacancy and reduced operational spend.
Adult and Community Services	46,744	47,242	-	47,242	499	
SOC1 Home Care + Extra Care	1,746	2,145		2,145	399	An overspend of £429k for the Extra Care Service due to hours being delivered exceeding the tendered contract. £30k underspend on IT costs within the Homecare Systems budget
SOC2 Older People Res Units	2,718	2,365		2,365	(352)	Residential fee income exceeded budget, increased Integrated Care Fund (ICF) allocation, offset by increased staffing costs.
SOC3 Supp Living Agency	75	81		81	6	
SOC4 Day Opportunities	1,285	1,106		1,106	(179)	Reduced staffing and operational running costs.
SOC5 First Contact	516	467		467	(49)	Staffing underspend of £89k due to ICF and Winter Pressures funding offset by agency costs
SOC6 SMAPF	-	-		-	-	
SOC7 Integrated OT Total	620	651		651	32	Overspend of £38k relates to the approved engagement of a further Occupational Therapist. There was an underspend of £6k on the Gwent Wide Integrated Equipment Service budget due to regional Integrated Care Fund funding
SOC8 Centrica Lodge Resp	227	190		190	(37)	A reduction in placement costs has been partly offset by a slightly reduced income forecast
SOC9 Community Care Teams	2,056	1,933		1,933	(124)	Staffing underspend of £125k due to ICF and Winter Pressures
SOC10.1 Community Care Residential Packages	20,417	21,260		21,260	843	Analysis shows that user numbers for older people are continuing to increase based on needs increasing from previous services within the community.
SOC10.2 Community Care Supported Living Packages	8,476	9,437		9,437	961	There have been 13 new placements in 19-20 and increased fees and providers costs.

Summary Revenue Budget 2019/20	Current Budget	Outturn before Proposed Transfers	Proposed 'New' Transfers	Outturn after Proposed Transfers	(Under) / Over after Proposed Transfers	Notes - Explanation as Required
	£'000	£'000	£'000	£'000	£'000	
People						
SOC10.3 Community Care Non Residential Packages	11,363	11,622		11,622	259	19-20 saw up to 70 additional users receiving non-residential services. Due to an ageing carer population and higher service user needs this resulted in higher cost packages. Domiciliary care packages over £300 per week now account for over 20% of services in 19-20.
SOC10.4 Community Care Packages Income	(9,606)	(10,705)		(10,705)	(1,099)	Additional Service User fee income being forecast reflecting increase in service user numbers during year. £191k received in Jan 20 from ICF for winter pressures
SOC11 Community Care Packages-Mental Health	1,598	1,519		1,519	(79)	
SOC12 Frailty Pooled Budget	1,963	1,770		1,770	(193)	Reduced contribution to pooled fund based on regional spend levels in 19-20.
SOC13 Adults Management Account	638	590		590	(47)	Underspend on support costs and complaints budgets
SOC14 Service Dev + Comm	798	744		744	(54)	An underspend of £44k on the Performance Information & Business Support Team in relation to a saving on IT costs and salaries which included £10k grant income for Performance Framework from Welsh Government. There was also a saving on the Support for Carers budget due to events that could not go ahead in March
SOC15 Supporting People General	190	200		200	10	Unachieved vacancy provision of £10k
SOC16 Adult Services Contracts	870	1,018		1,018	148	Saving of £250k agreed for 19/20 will not be fully achieved until 20-21 financial year.
SOC17 Telecare Contract	82	35		35	(47)	Reduction in contract costs in readiness for a 20-21 budget saving of £50k.
SOC18 Adult Safeguard Tot	474	524		524	50	
PBC9 Social Services	238	290		290	51	Use of external trainers whilst a new member of staff was being trained in the role plus additional training requested by Head of Service from external training providers.

Summary Revenue Budget 2019/20	Current Budget	Outturn before Proposed Transfers	Proposed 'New' Transfers	Outturn after Proposed Transfers	(Under) / Over after Proposed Transfers	Notes - Explanation as Required
	£'000	£'000	£'000	£'000	£'000	
Education	14,209	13,624	10	13,634	(575)	
EDU2 School Based Counselling	206	206		206	-	
EDU4 Psychology Services	327	228		228	(99)	Additional income due to grants/secondment. Unable to appoint staff and provide training.
EDU5 SEN Team	304	278		278	(26)	Additional Transformation Grant of £20K
EDU6 SEN Recoup OOC	4,356	3,772		3,772	(584)	Additional £920k investment awarded as part of the 19-20 budget setting process to deal with increases in demand. Any underspend within OOC will be used to offset a predicted overspend in equipment and resources, LPD and transport.
EDU7 SEN Equip + Resources	29	188		188	159	Budget is not sufficient to cover the cost of therapies, £120k. Equipment outturn is £30k and SNAP joint service with Torfaen is £38k
EDU8 SEN Local Provision	497	588		588	92	This should offset against OOC underspend as the provision of in house block placements avoid higher OOC costs. This also includes BAC recharges, demand has also increased in comparison to previous years.
EDU9 Inclusion Management Account	221	227		227	6	
EDU10 Education Welfare Service	327	300		300	(26)	No target budget for fixed penalty charges income hence surplus at year end.
EDU11 Bridge Achievement Centre	1,258	1,088	10	1,098	(160)	Manpower savings due to vacant posts in the first half of the year. Additional income from S2S projects and SEN (not budgeted).
EDU12 EIG-Education Improvement Grant	471	468		468	(2)	
EDU13 GEMS	(14)	2		2	16	Incorrect budget of £-14k to begin with. Budget virement to be actioned.
EDU14 Breakfast Clubs	433	480		480	47	Increased number of pupils
EDU15 School Meals Repairs + Maintenance	584	498		498	(87)	Increased budget for 19-20 compared to 18-19 due to increased funding from RSG relating to free school meals. £35k adjustment relates to School Meal Admin charge to schools which has already been accounted for in Service Dev & Bus cost centre
EDU17 Educ Mngt-Non Team	(444)	(554)		(554)	(110)	£55k relates to maternity credits, remainder relates to management/admin EIG recharge (not budgeted) and savings in training.
EDU18 Service Dev + Bus	70	53		53	(18)	Catering Client Officer additional income/contribution forecast
EDU19 Schools Admissions + Appeals	254	250		250	(4)	
EDU20 21CS Programme	151	160		160	10	Secondment staffing to cover Maternity leave
EDU21 Early Years + Integration	1,068	961		961	(107)	Reduction of placement sessions. Initially forecasted at 5 sessions/week to be prudent but most parents are only taking on 3 sessions/week
EDU22 Redundancy + Pension	1,018	1,208		1,208	190	Teachers Pension costs and pension strain charges higher than budget.

Summary Revenue Budget 2019/20	Current Budget	Outturn before Proposed Transfers	Proposed 'New' Transfers	Outturn after Proposed Transfers	(Under) / Over after Proposed Transfers	Notes - Explanation as Required
	£'000	£'000	£'000	£'000	£'000	
Education	14,209	13,624	10	13,634	(575)	
EDU23 Joint Services	1,228	1,225		1,225	(2)	
EDU24 Transport	1,510	1,697		1,697	188	Miscoded £150k transaction charges from Special H2S transport. Transport demand higher than budget hence £38k pressure.
STR28 Special Home to School Transport	232	160		160	(72)	Miscoded £150k transactions to Transport. Transport demand in 19-20 higher than budget.
18992 Durham Road PFI	124	138		138	14	Utility bills higher than budget.
Schools	96,545	96,545		96,545	(0)	
EDU01 Schools	96,545	96,545		96,545	(0)	
Total People	181,965	183,108	50	183,158	1,193	
Place						
Regeneration, Investment and Housing	9,994	9,738	-	9,738	(256)	
RIH1 Homelessness	728	598		598	(130)	B&B costs have come in significantly over budget at year end however there is compensating HB income received to cover the majority of the overspend; PSL budgets underspend is a result of rents and homelessness prevention costs being lower than budgeted.
RIH2 Strategy + Dev	332	484		484	151	The overspend primarily relates to the housing restructure along with the Ellen Ridge site energy forecast increases for 19-20 and bills not accrued for in 2018-19.
RIH3 Housing Needs	902	919		919	17	
RIH4 Private Sector Housing	85	98		98	13	
RIH5 Com + Ind Portfolio	(1,249)	(1,195)		(1,195)	54	Whilst the C&I premises headings has seen an overspend in year this has enabled more properties to be relet in year bringing in additional income specifically Beechwood House, the resulting overspend in the main relates to the hoardings works at the university site (£25k) previously forecasted to be covered by the WG joint venture monies which was withdrawn in January and also rates payable for estate properties not part of the C&I portfolio.

Summary Revenue Budget 2019/20	Current Budget £'000	Outturn before Proposed Transfers £'000	Proposed 'New' Transfers £'000	Outturn after Proposed Transfers £'000	(Under) / Over after Proposed Transfers £'000	Notes - Explanation as Required
Regeneration, Investment and Housing	9,994	9,738	-	9,738	(256)	
RIH6 Provision Market	-	(41)		(41)	(41)	The Provision Market forecast was initially based on last year 's outturn (£121k) as the site was trading as per last year. A thorough review of income during July has highlighted a number of stall holder withdrawals from the market as a result of the pending regeneration works; the Head of Service is anticipating a further reduction in stallholders as new lease arrangements by the incoming tenant are due to be issued therefore an income reduction of £77k has been applied to the forecast. In December the property manager was asked again to complete a thorough review of the income position; the HoS has insisted this is completed for January to ensure the forecasts remain accurate. The income forecast in January has been increased in line with actuals cash received to date.
RIH7 Civic Centre Facilities Management	686	780		780	95	Overspends relate to ground maintenance, canteen equipment replacement, car park attendant costs and on off security (rising bollards) barrier costs which are unfunded as well as the additional energy costs expected this financial year.
RIH8 Station Buildings	297	236		236	(61)	Rates forecast reduced as NSA floors are being paid directly by the NSA (£-50k) ; NSA refund calculated and accrued for as well as a provision for next years refund which will be due.
RIH9 Centralised Properties	4,136	3,976		3,976	(160)	Increased NORSE contract costs in year have been offset in full by corresponding additional increased education income and an increased NORSE profit share; NORSE during the closing period issued a profit figure of £-420k for accrual purposes but this has been superseded by a figure supplied in May of £-614k (this is still subject to audit) figures have been updated and agreed by the Ho F; additional county farms repairs and maintenance required this year and a commissioned county farms estate report has been produced for review in readiness for FY20-21 (£23k)
RIH10 Carbon Reduction	295	217		217	(78)	Carbon credit forecast reduced as not required this financial year (£-55k) savings also identified in the project fees budget heading

Summary Revenue Budget 2019/20	Current Budget	Outturn before Proposed Transfers	Proposed 'New' Transfers	Outturn after Proposed Transfers	(Under) / Over after Proposed Transfers	Notes - Explanation as Required
	£'000	£'000	£'000	£'000	£'000	
Regeneration, Investment and Housing	9,994	9,738	-	9,738	(256)	
RIH11 Building Control	24	30		30	6	
RIH12 Plan & Dev Mngt Acc	118	171		171	53	
RIH13 R+R Pooled Admin	50	52		52	2	
RIH14 Urban Regeneration	305	248		248	(57)	Manpower savings make up the majority of the underspend (£32k) the business support account has also seen an overall underspend (£15k) due to the lack of take up as reported through year.
RIH16 Development Mngt	322	209		209	(113)	Manpower savings (£-31k) the balance relates to a planning income over recovery as outlined in the monthly monitoring
RIH17 Planning Pol + Imp	222	215		215	(6)	
RIH18 Local Devt Plan	72	72		72	-	
RIH19 Community Centres	119	194		194	75	Spend on new Hub models. Less income.
RIH20 Comm Devt Core	112	149		149	37	Spend on new Hub model.
RIH21 Youth Core	194	190		190	(4)	
RIH22 City Playschemes	97	96		96	(1)	
RIH23 Adult Education	(94)	(74)		(74)	19	Capital Contn to Hubs, Pension strain costs
RIH24 Libraries	1,116	1,061		1,061	(55)	Savings to staff costs (£41K), Other costs (7K), additional income (£7K)
RIH25 Museum + Art Gallery	354	410		410	56	Staff cost overspend (£75K) incl under-achieved MTRP. Cost overspends (£33K). Additional Income £53K.
RIH26 Medieval Ship	68	53		53	(15)	Additional Grant income
RIH27 Partnerships	176	179		179	3	
RIH28 Tredegar House + Grounds	399	401		401	2	
RIH29 14 Locks	21	23		23	3	
RIH30 Transporter Bridge	120	109		109	(12)	Staff cost savings
RIH31 CD Communities First	-	(0)		(0)	(0)	
RIH32 Work + Skills Employ	-	-		-	-	
RIH33 Work + Skills Europe	-	-		-	-	
RIH34 Families First	-	-		-	-	
RIH35 Flying Start	-	-		-	-	
RIH36 Monwel	(13)	(31)		(31)	(19)	Additional income
RIH37 Youth	-	(89)		(89)	(89)	Staff cost savings
30420 Ellen Ridge Site	-	-		-	-	
41065 Rivermead Centre	-	-		-	-	
41066 Cefn Wood Centre	-	-		-	-	
41070 Community Centre General	-	-		-	-	

Summary Revenue Budget 2019/20	Current Budget £'000	Outturn before Proposed Transfers £'000	Proposed 'New' Transfers £'000	Outturn after Proposed Transfers £'000	(Under) / Over after Proposed Transfers £'000	Notes - Explanation as Required
City Services	23,722	23,527	175	23,702	(20)	
STR1 Env Serv	796	878		878	82	Income under budget in Parks. Additional repairs and Grounds recharges.
STR2 Cemeteries	(576)	(524)		(524)	52	Burials Income lower than Budget offset by Child Burial Grant Income. Public Funerals significantly over-budget. Additional Repair costs and Grounds recharges
STR3 Passenger Transport	1,078	1,167		1,167	89	Increase in bad debt provision
STR4 Asset Management	418	340		340	(78)	Loss of Streetworks income RASWA(£27k) offset by increased Contracts & Projects income(-£58K) and vacancy savings on Asset & Flood Defence(-£48K)
STR5 Street Lighting	1,988	1,939		1,939	(49)	Cost savings
STR6 Senior Management Team	540	549		549	9	
STR7 Traffic Management	163	211		211	48	S38 - unachieved income target
STR8 Road Safety	379	312		312	(67)	Vacancies - School Crossing Patrols
STR9 Leisure Trust	2,842	2,859		2,859	17	
STR10 Waste Disposal Site	(434)	(487)		(487)	(53)	Increased Commercial waste income
STR11 Sustainable Waste	1,888	2,137		2,137	249	Increased contract payments to Wastesavers for kerbside collection services (£239k) and increased expenditure in relation to recycle
STR12 Refuse Collection	3,065	2,709		2,709	(356)	Reduced trade waste income (£104K), offset by reduced costs for sorting of waste(-£123K), waste disposal costs(-£142K), revenue contribution to capital (-£137K),PG Haulage costs (-£42K) and supplies(-£16K)
STR13 HWRC	640	771		771	131	Increased recycle expenditure (£152K)and premises costs (£3K),partially offset by reduced waste sent for sorting (-£10K) and staff savings(-£14K)
STR15 Drainage Operations	673	584		584	(88)	Additional grant awarded March 2020 (-£26K), savings on training (-£16K), premises costs (-£37K) and cesspit income (-£9K)
STR16 Fleet Management	2,124	2,130		2,130	6	
STR17 Grounds Maint	1,009	939		939	(69)	Budgeted Income unachievable on Grounds offset by underspend on Forestry
STR18 Highways	1,605	1,473		1,473	(131)	Staff cost savings - Vacant post not recruited
STR19 SDR South Distrib Road	(131)	(29)		(29)	103	Increased electricity costs (£65k) due to new contract and premises costs (£38k)
STR20 Car Parks	(374)	(440)	175	(265)	109	Income did not meet budget, as expected. Unbudgeted survey fees.

Summary Revenue Budget 2019/20	Current Budget	Outturn before Proposed Transfers	Proposed 'New' Transfers	Outturn after Proposed Transfers	(Under) / Over after Proposed Transfers	Notes - Explanation as Required
	£'000	£'000	£'000	£'000	£'000	
City Services	23,722	23,527	175	23,702	(20)	
STR21 Street Cleansing	1,830	1,831		1,831	1	
STR23 Depot Running Costs	202	214		214	12	
STR24 Winter Maintenance	129	94		94	(36)	Unbudgeted Income, Favourable impact from over-accrual in 18/29, mild winter generally.
STR25 Public Features	33	30		30	(3)	
STR26 Customer Services	1,627	1,501		1,501	(126)	Complaints Team underspend on Staff and other costs (£14K). Contact Centre underspent on staff costs (£35K) and IT Costs due to Corona (£35K). Additional income for Benefits work
STR27 Benefits	20	112		112	92	Budget did not meet Income (£143K). Additional Audit costs (£45K) & Other cost over-spends (£12K) offset by savings on Staff costs (£78K), Subscriptions (£20K), Postage (£11K), Other costs (£14K)
STR28 Home to School Transport	2,189	2,226		2,226	38	
Total Place	33,716	33,265	175	33,440	(276)	
Chief Executive						
Directorate CD100 Directorate	501	466		466	(36)	Staff cost saving
Finance	3,267	2,986	30	3,016	(251)	
FIN1 Accountancy	2,106	2,051	30	2,081	(25)	Additional Ed income & Staff cost savings utilised on additional costs . Underspend on Bank Chgs offsets overspend on Audit Comm.
FIN2 Internal Audit	344	337		337	(8)	
FIN3 Payments	132	132		132	0	
FIN4 Strategic Procurement	350	233		233	(117)	Staff cost savings. Income higher than budget.
FIN5 Council Tax + NNDR	170	86		86	(84)	Staff cost savings offset by significant overspends on Printing, Prof Fees, IT costs. NNDR income less than Budget
FIN6 Debtors	165	147		147	(17)	Staff cost savings
People and Business Change	7,395	7,423	-	7,423	27	
PBC1 HR Strategy + Op	676	627		627	(49)	Income did not meet budget (Salary Sacrifice significant part of this) offset by some cost savings. SLA Inc higher than Budget
PBC2 HR Emp Serv	336	338		338	2	Staff cost offset by some cost savings
PBC3 Business Chg Improv	346	293		293	(53)	Staff on reduced hours. Unbudgeted income
PBC5 Comm Cohesion	85	69		69	(16)	More costs covered by Grant income
PBC6 Partnership	523	541		541	18	MTRP target unmet
PBC7 Partnership + Policy	508	489		489	(19)	Additional Management Fee income and staff cost savings
PBC8 Health + Safety	173	216		216	44	Unbudgeted staff costs. Some unbudgeted income
PBC9 Social Services	0	-		-	(0)	
PBC10 Digital	337	406		406	69	Reduction in income and an overspend on supplies

Summary Revenue Budget 2019/20	Current Budget	Outturn before Proposed Transfers	Proposed 'New' Transfers	Outturn after Proposed Transfers	(Under) / Over after Proposed Transfers	Notes - Explanation as Required
	£'000	£'000	£'000	£'000	£'000	
People and Business Change	7,395	7,423	-	7,423	27	
PBC11 Info Gov + Dev	153	149		149	(4)	
PBC12 Shared Res Serv	3,580	3,576		3,576	(4)	
PBC13 Document Services	248	335		335	87	Income target is set higher than expenditure which isn't achievable. Postage higher than expected and recharges are lower. Charges for the lease of a new Folder Inserter machine and we are currently incurring costs for two machines (old and new). RICOH recharges for Q1 & Q2 were based on historical data.
PBC14 Spatial Data	430	383		383	(48)	Staff cost savings offset by honoraria
Law and Regulation	7,239	6,833		6,833	(406)	
LAW1 Comms + Marketing	577	540		540	(36)	
LAW2 Registrars	159	97		97	(63)	Increase in income overall offsets an overspend on staffing, premises (mainly utilities) and supplies.
LAW3 Democratic Services	566	454		454	(112)	Staff vacancies.
LAW4 Members Allowances	1,113	1,114		1,114	1	
LAW5 Electoral Reg	233	263		263	29	
LAW6 Legal	1,392	1,199		1,199	(193)	Staff vacancies, savings on supplies and an increase in income.
LAW7 Land Charges	(115)	(78)		(78)	36	
LAW8 Insurances	887	839		839	(48)	
LAW9 Comm Safety	794	875		875	81	Reduction in CCTV income based on confirmed contracts for 19-20.
LAW10 Environmental health	1,009	919		919	(90)	Savings on staffing and supplies due to reduced spend on legal and professional fees. Reduction in spend associated with Works in Default and an increase in fee income overall.
LAW11 Trading Standards	757	827		827	70	Work at the kennels and a decline in income. Reduced Trading Standards income and additional costs relating to professional and legal fees. There has also been additional spend on staffing and training courses.
LAW12 Licensing	(134)	(216)		(216)	(82)	Increase in income.
Total Chief Executive	18,403	17,708	30	17,738	(665)	
People	181,965	183,108	10	183,118	1,153	
Place	33,716	33,265	175	33,440	(276)	
Chief Executive	18,403	17,708	30	17,738	(665)	
Grand Total	234,084	234,081	215	234,296	212	

APPENDIX 4 School Balance Outturn Position

School Name	Opening Balance	In Year Under/(overspend) Exc. additional funding	In Year Under/(overspend) Inc. additional funding	Closing Balance
	2019/20			2019/20
	£	£	£	£
Bassaleg School	287,615	(94,098)	(69,084)	218,531
Newport High	(45,927)	(204,834)	(187,471)	(233,397)
Caerleon Comprehensive	(736,609)	(350,197)	(327,952)	(1,064,561)
The John Frost School	132,839	(77,708)	(56,709)	76,130
Llanwern High	28,467	(334,522)	(318,887)	(290,421)
Lliswerry High	(547,907)	(220,957)	(206,124)	(754,031)
St Josephs R.C. High	180,341	(110,209)	(89,891)	90,450
St Julians School	(5,495)	(199,956)	(175,326)	(180,821)
Ysgol Gyfun Gwent Is Coed	77,216	(122,178)	(116,601)	(39,385)
Total Secondary Schools (Inc. Post 16)	(629,461)	(1,714,659)	(1,548,044)	(2,177,504)
Alway Primary	75,420	(20,400)	(15,304)	60,116
Caerleon Lodge Hill	77,708	15,370	19,124	96,832
Charles Williams CIW	213,471	5,532	11,499	224,970
Clytha Primary	13,564	511	3,145	16,709
Crindau Primary	169,709	(26,534)	(22,050)	147,659
Tredegar Park Primary	150,215	48,260	53,128	203,343
Eveswell Primary	239,228	(6,404)	(1,289)	237,939
Gaer Primary	135,308	(59,179)	(53,906)	81,402
Glan Usk Primary	12,432	17,131	24,039	36,470
Glan Llyn Primary		51,304	53,135	53,135
Glasllwch Primary	62,351	8,091	10,650	73,001
High Cross Primary	(19,886)	(25,386)	(22,371)	(42,257)
Jubilee Park	58,759	(70,228)	(66,777)	(8,018)
Langstone Primary	107,041	(6,062)	(2,464)	104,577
Llanmartin Primary	39,477	(20,326)	(17,836)	21,641
Lliswerry Primary	106,366	4,171	11,182	117,548
Maesglas Primary	3,662	(25,701)	(22,484)	(18,822)
Maindee Primary	66,444	(5,316)	329	66,774
Malpas CIW Primary	109,276	(49,418)	(45,663)	63,613
Malpas Court Primary	110,510	(67,692)	(63,687)	46,823
Malpas Park Primary	19,332	18,980	21,799	41,131
Marshfield Primary	89,475	(28,008)	(23,546)	65,929
Millbrook Primary	121,722	(42,369)	(38,981)	82,741
Milton Primary	63,550	(43,949)	(38,773)	24,777
Monnow Primary	233,067	(76,386)	(71,415)	161,652
Mount Pleasant	2,263	29,046	31,854	34,117
Pentrepoeth Primary	52,693	(5,635)	(845)	51,847
Pillgwenlly Primary	143,263	(29,343)	(22,149)	121,114
Ringland Primary	73,200	(27,611)	(24,089)	49,111
Rogerstone Primary	91,153	(130,756)	(124,082)	(32,929)
Somerton Primary	83,358	58,611	60,980	144,338
St Andrews Primary	67,471	(17,601)	(10,097)	57,374
St Davids RC Primary	58,427	6,599	9,031	67,457
St Gabriels RC Primary	48,690	(16,581)	(14,460)	34,230
St Josephs RC Primary	47,488	(16,305)	(14,016)	33,472
St Julians Primary	206,343	96,232	103,416	309,759
St Marys Rc Primary	57,891	(3,586)	612	58,503
St Michaels RC Primary	8,340	16,199	18,796	27,137
St Patricks RC Primary	51,372	(5,399)	(3,050)	48,321
St Woolos Primary	16,051	(66,730)	(63,213)	(47,163)
Ysgol Gym Bro Teyrnon	135,193	29,654	32,116	167,308
Ysgol Gym Casnewydd	128,331	16,503	20,393	148,725
Ysgol Gym Ifor Hael	137,855	(40,680)	(38,470)	99,385
Total Primary Schools	3,667,584	(511,390)	(335,790)	3,331,795
Fairoak Nursery	9,393	19,822	20,395	29,788
Kimberley Nursery	(6,522)	(60,604)	(59,722)	(66,244)
Total Nursery Schools	2,871	(40,782)	(39,327)	(36,456)
Maes Ebbw	25,565	(154,107)	(143,159)	(117,594)
Ysgol Bryn Derw	63,904	43,911	49,013	112,917
Total Special Schools	89,470	(110,195)	(94,146)	(4,677)
Total 2019/20	3,130,464	(2,377,026)	(2,017,307)	1,113,157

APPENDIX 5 2019/20 Reserve Movements

Reserve	Balance at 31-Mar-19	Movement in Reserves (within budgeted position)		Proposed Transfers	Balance at 31-Mar-20	Type
		Transfers Out	Transfers In	Transfers In		
	£'000	£'000	£'000	£'000	£'000	
Council Fund:	(6,500)	-	-	-	(6,500)	General
Balances held by schools for future use	(3,130)	2,017	-	-	(1,113)	School's
				-	-	
Earmarked Reserves:				-	-	
Music Service	(127)	-	-	-	(127)	Risk
Pay Reserve	(1,418)	-	-	-	(1,418)	Risk
Insurance Reserve	(2,831)	2,167	-	-	(664)	Risk
MMI Insurance Reserve	(602)	-	-	-	(602)	Risk
Health & Safety	(16)	-	-	-	(16)	Risk
Education Achievement Service	(92)	-	-	-	(92)	Risk
Schools Redundancies	(845)	120	-	-	(725)	Risk
General Investment Risk Reserve	(5,201)	8,454	(3,911)	-	(658)	Risk
European Funding I2A & CFW	(278)	4	(120)	-	(394)	Risk
Metro Bus	(9)	-	-	-	(9)	Risk
GEMS Redundancies	(78)	-	-	-	(78)	Risk
SUB TOTAL - RISK RESERVES	(11,497)	10,745	(4,031)	-	(4,783)	
Capital Expenditure	(6,532)	1,608	(350)	(70)	(5,344)	Enabling
Invest to Save	(11,099)	1,161	-	-	(9,938)	Enabling
Super Connected Cities	(554)	128	-	-	(426)	Enabling
Landfill (fines reserve)	(345)	13	-	-	(332)	Enabling
Christmas Lights	(30)	30	-	-	-	Enabling
School Reserve Other	(182)	-	-	-	(182)	Other
School Works	(384)	132	(200)	-	(452)	Other
Investment Reserve	(747)	405	-	-	(342)	Other
Usable Capital Receipts	(8,295)	916	(880)	-	(8,259)	Enabling
Streetscene Manager Support	(154)	37	-	-	(117)	Enabling
SUB TOTAL - ENABLING RESERVES	(28,321)	4,430	(1,430)	(70)	(25,391)	
STEP School Computers	(312)	312	-	-	-	Smoothing
Municipal Elections	(92)	-	(38)	-	(130)	Smoothing
Local Development Plan	(611)	-	(14)	-	(625)	Smoothing
Glan Usk PFI	(1,605)	-	(2)	-	(1,607)	Smoothing
Southern Distributor Road PFI	(43,881)	3,190	-	-	(40,691)	Smoothing
Loan modification technical reserve (IFRS 9)	(1,242)	-	157	-	(1,085)	Smoothing
Building Control	(132)	28	-	-	(104)	Smoothing
SUB TOTAL - SMOOTHING RESERVES	(47,875)	3,530	103	-	(44,242)	
Works of art	(21)	-	-	-	(21)	Other
Theatre & Arts Centre	(232)	-	-	-	(232)	Other
Cymorth Income	(33)	8	-	-	(25)	Other
Blaen Y Pant	(8)	-	-	(10)	(18)	Other
Homelessness Prevention	(38)	-	-	-	(38)	Other
Environmental Health - Improve Air Quality	(49)	-	-	-	(49)	Other
Refurbishment of a Children / Older People Homes	(113)	72	-	-	(41)	Other
Apprenticeship Scheme	(51)	22	-	-	(29)	Other
City Economic Development Reserve	(90)	-	-	-	(90)	Other
Welsh Language Standards	(174)	5	-	-	(169)	Other

Reserve	Balance at 31-Mar-19	Movement in Reserves (within budgeted position)		Proposed Transfers	Balance at 31-Mar-20	Type
		Transfers Out	Transfers In	Transfers In		
	£'000	£'000	£'000	£'000	£'000	
Port Health	(13)	-	(3)	-	(16)	Other
CRM	(431)	187	-	-	(244)	Other
Financial System Upgrade	-	-	-	(400)	(400)	Other
Events	(266)	50	-	-	(216)	Other
MTFP Reserve	(1,762)	1,176	(44)	(1,407)	(2,037)	Other
Voluntary Sector Grants	(66)	17	-	-	(49)	Other
Bus Wifi	(35)	18	-	-	(17)	Other
SENCOM	(250)	250	-	-	-	Other
Bus Subsidy	(40)	25	-	-	(15)	Other
Feasibility Reserve	(177)	87	(27)	-	(117)	Other
IT Development	(351)	298	-	-	(53)	Other
Leisure Delivery Plan	(165)	62	-	-	(103)	Other
Chartist Tower	(950)	694	-	-	(256)	Other
Joint Committee City Deal Reserve	(399)	-	(227)	-	(626)	Other
NEW - Civil Parking Enforcement	-	-	-	(175)	(175)	Other
SUB TOTAL - OTHER RESERVES	(5,714)	2,971	(301)	(1,992)	(5,036)	
RESERVES TOTAL	(103,037)	23,693	(5,659)	(2,062)	(87,065)	

APPENDIX 5a Reserve movements - summary including explanation

Reserve	Movement in Reserves (within budgeted position)		Reason for reserve	Type
	Transfers Out	Transfers In		
	£'000	£'000		
Earmarked Reserves:				
Schools Redundancies	120	-	Created from service income levels over and above grant income in previous years to cater for anticipated redundancy costs incurred as a direct result of schools own restructuring actions etc	Risk
General Investment Risk Reserve	-	(3,911)	To provide risk mitigation for Council investments such as loans to provided to organisations to provide regeneration initiatives	Risk
European Funding I2A & CFW	4	(120)	Surplus grant generated by Communities for Work project, due to FR15 Simplified Cost Option. To fund ongoing support costs for the delivery of the projects	Risk
SUB TOTAL - RISK RESERVES	124	(4,031)		
Capital Expenditure	-	(350)	To fund risks of delivery of Capital Projects e.g. abortive costs, cost overruns	Enabling
Super Connected Cities	128	-	To support the project over a 7 year period	Enabling
Landfill (fines reserve)	13	-	Household Waste Recycling Centre(HWRC) – additional opening hours	Enabling
Christmas Lights	30	-	Recover costs associated with Christmas Lights until alternative funding sources are found.	Enabling
School Works	132	(200)	Specifically for identified school works - funded by schools themselves. Reserve allow s schools to build up specific scheme reserves over a number of years, where required.	Other
Investment Reserve	405	-	Reserve set up from previous years underspends to spend on specific investments agreed by Members	Other
Usable Capital Receipts	-	(880)	Holds proceeds from the sale of property, plant and equipment, used to finance new capital expenditure. Currently reserved for Council contribution to 21C Schools programme	Enabling
Streetscene Manager Support	37	-	To provide additional management support for the City Services service area for a time limited period	Enabling
SUB TOTAL - ENABLING RESERVES	745	(1,430)		
STEP School Computers	312	-	To support the migration of schools to SRS network	Smoothing
Municipal Elections	-	(38)	To smooth over significant differences in annual budget required over a cyclical period whilst keeping budget at a stable annual amount.	Smoothing
Local Development Plan	-	(14)	To smooth significant differences in annual budget required over a cyclical period whilst keeping budget at a stable annual amount. Related to production and inspection of the LDP and SPG's	Smoothing
Loan modification technical reserve (IFRS 9)	-	157	A technical reserve set up to fund the 'non-cash' interest payments that have arisen through a loan modification accounting treatment	Smoothing
Building Control	28	-	The reserve is to be used to draw down funds should there be a down turn in fee income (charging account) and also to promote and enhance the Building Control service in line with the CIPFA regulations and the Local Authority / Building Control Accounting 2010	Smoothing
SUB TOTAL - SMOOTHING RESERVES	340	105		
Cymorth Income	8	-	To support partnership activity	Other
Refurbishment of a Children / Older People Homes	72	-	To maintain standards of in houses residential homes – Adults & Children's by refurbishing as required	Other
Apprenticeship Scheme	22	-	To support employment of apprentices	Other
Welsh Language Standards	5	-	To promote Welsh language	Other
Port Health	-	(3)	Port health over/(under) spends are required to be ring-fenced to a reserve for future years	Other
CRM	187	-	To fund the implementation of the CRM system	Other
Events	50	-	To fund the delivery of various events supported by NCC in partnership with various organisations	Other
MTFP Reserve	1,176	(44)	To support the achievement of the Corporate Plan and support future budgetary challenges	Other
Voluntary Sector Grants	17	-	To support Grants in the voluntary sector	Other
Bus Wifi	18	-	To fund bus wifi across the City	Other
SENCOM	250	-	New port was due to withdraw from the regional SENCOM partnership on the 1st of April 2019 and introduce the service in house. This did not prove feasible at the time hence additional funds were required to commission SENCOM services from TCBC	Other
Bus Subsidy	25	-	Additional Newport Transport Bus Services – N2 and N3 routes	Other
Feasibility Reserve	87	(27)	To fund feasibility Studies approved by CSAMG	Other
IT Development	298	-	Used to support the Council's ongoing digital initiatives as part of the Modernised Council Programme	Other
Leisure Delivery Plan	62	-	To fund the delivery of the Leisure plan	Other
Chartist Tower	694	-	2019/20 underspend earmarked to provide the funding of the Chartist Tower grant and loan	Other
Joint Committee City Deal Reserve		(227)		Other
SUB TOTAL - OTHER RESERVES	2,971	(301)		
RESERVES TOTAL	4,180	(5,659)		

APPENDIX 6 Delivery of MTFP Savings – March 2020

Overall Summary

	Education	Social Services Children	Social Services Adults	Regeneration Investment & Housing	City Services	People & Business Change	Finance	Law & Regulation	Non Service	Total 2019/20
2019/20 MTRP Target (£) Total	165	797	813	379	728	291	39	22	3,319	6,553
Total Savings Realised by Year End 2019/20	165	514	527	379	708	291	36	22	3,319	5,961
Variation to MTRP Target	0	-283	-286	0	-20	0	-3	0	0	-592
Variation % to MTRP Target	0%	-35%	-35%	0%	-3%	0%	-9%	0%	0%	-9%
Undelivered Savings from Previous Years	-91	0	0	0	0	0	0	0	0	-91
Variation to MTRP Target - previous and current year	-91	-283	-286	0	-20	0	-3	0	0	-683

Summary by Portfolio - 2019/20 only

	People	Place	Corporate	Non Service	Total 2019/20
2019/20 MTRP Target (£) Total	1,775	1,107	352	3,319	6,553
Total Savings Realised by Year End 2019/20	1,206	1,087	349	3,319	5,961
Variation to MTRP Target	-569	-20	-3	0	-592
Variation % to MTRP Target	-32%	-2%	-1%	0%	-9%