

Decision maker: Cabinet 25th March 2019

Subject: Revenue Budget Monitoring 2018/19 (3rd Quarter) to end December 2018

Report by: Director of Finance & Information Technology

Wards affected: All

Key decision (over £250k): No

1. Purpose of Report

- 1.1 The purpose of this report is to update members on the current Revenue Budget position of the Council as at the end of the third quarter for 2018/19 in accordance with the proposals set out in the "Portsmouth City Council - Budget & Council Tax 2019/20 & Medium Term Budget Forecast 2020/21 to 2022/23" report approved by the City Council on the 12th February 2019.

2. Recommendations

- 2.1 It is recommended that:

- (i) The reduction of £2,500,000 in the Revised Budget 2018/19 arising from the approved Budget Amendment is met by the following:
 - a) Reducing the Revenue Contribution to the Capital Reserve by £1,436,000 which, in turn, requires each of the capital schemes outlined in Section 5 to be reduced by the amounts shown
 - b) A transfer from Portfolio Reserves (i.e. appropriation) of £1,064,000 as outlined in Sections 5 & 6.
- (ii) The resulting £2,500,000 increase is used to re-instate the Other Expenditure budget to meet the estimated loss arising from the disposal of Victory Energy Supply Limited
- (iii) Members note:
 - (a) A forecast overspend of £2,322,000 before further forecast transfers (from)/to Portfolio Reserves
 - (b) A forecast overspend of £812,600 after further forecast transfers (from)/to Portfolio Reserves
 - (c) That any actual overspend at year end will, in the first instance, be deducted from any Portfolio Specific Reserve balance and once depleted then be deducted from the 2019/20 Cash Limit.

(d) That on 12th February 2019 City Council approved that any underspending for 2018/19 arising at year-end outside of those made by Portfolio's be transferred to Capital resources.

(iv) Directors, in consultation with the appropriate Cabinet Member, consider options that seek to minimise any forecast overspend presently being reported and prepare strategies outlining how any consequent reduction to the 2019/20 Portfolio cash limit will be managed to avoid further overspending during 2019/20.

3. Background

3.1 The revised budget for 2018/19 of £164,453,000 was approved by City Council on the 12th February 2019. This level of spending enabled a contribution to General Reserves of £2.46m since in year income exceeds in year spending.

3.2 This is the third quarter monitoring report of 2018/19 and reports on the forecast 2018/19 outturn as at the end of December 2018. The forecasts summarised in this report are made on the basis that management action to address any forecast overspends are only brought in when that action has been formulated into a plan and there is a high degree of certainty that it will be achieved.

3.3 Any variances within Portfolios that relate to windfall costs or windfall savings will be met / taken corporately and not generally considered as part of the overall budget performance of a Portfolio. "Windfall costs" are defined as those costs where the manager has little or no influence or control over such costs and where the size of those costs is high in relation to the overall budget controlled by that manager. "Windfall costs" therefore are ordinarily met corporately from the Council's central contingency. A manager / Cabinet Member however, does have an obligation to minimise the impact of any "windfall cost" from within their areas of responsibility in order to protect the overall Council financial position. Similarly, "windfall savings" are those savings that occur fortuitously without any manager action and all such savings accrue to the corporate centre.

3.4 The Financial summary attached at Appendix A has been prepared in Portfolio format and is similar in presentation, but not the same as, the more recognisable "General Fund Summary" presented as part of the Budget report approved by Council on 12th February 2019. The format presented at Appendix A has been amended to aid understandability for monitoring purposes by excluding all non cash items which have a neutral effect on the City Council's budget such as Capital Charges. In addition to this, Levies and Insurances are shown in total and have therefore been separated from Portfolios to also provide greater clarity for monitoring purposes.

4 Forecast Outturn 2018/19 – As at end December 2018

4.1 At the third quarter stage, the revenue outturn for 2018/19 after further forecast transfers from/to Portfolio Specific Reserves (Underspends are retained by right) is forecast to be overspent by £812,600 representing an overall budget variance of 0.5%.

4.2 The quarter 3 variance consists of a number of forecast under and overspends.

The most significant overspendings at the quarter 3 stage are:

Quarter 1 Forecast Variance	Quarter 2 Forecast Variance		Quarter 3 Forecast Variance	Quarter 3 Forecast Variance (After Transfers From Portfolio Reserves)
£	£		£	£
5,078,000	5,607,400	Children & Families	6,971,300	6,971,300
413,000	247,700	Education	209,200	150,600
3,084,500	2,970,000	Health, Wellbeing & Social Care	3,836,600	1,700,000
253,400		Housing		
213,400	306,300	Port		
	376,800	Traffic & Transportation	727,500	Nil
	2,981,700	MMD Losses	1,800,000	1,800,000

These are offset by the following significant forecast underspends at the quarter 3 stage:

Quarter 1 Forecast Variance	Quarter 2 Forecast Variance		Quarter 3 Forecast Variance	Quarter 3 Forecast Variance (After Transfers To Portfolio Reserves)
£	£		£	£
294,800	392,200	Environment & Community Safety	588,500	Nil
227,000	114,500	Planning, Regeneration & Economic Development	1,094,700	516,900
379,700	440,300	Resources	624,800	224,400
123,200	2,855,400	Treasury Management		
3,036,500	3,036,500	Contingency	8,671,000	8,671,000
		Other Miscellaneous	337,000	337,000

5 Quarter 3 Significant Budget Variations – Forecast Outturn 2018/19

5.1 Children & Families – Overspend £6,971,300 (or 28.1%)

The cost of Children's Social Care is forecast to be £6,971,300 higher than budgeted (£3,382,800 in 2017/18).

The overspend is primarily related to higher costs and numbers of Looked After Children (£6,441,500), of which the largest area of overspending relates to children requiring direct placements (£5.04m).

In addition, the direct costs associated with Unaccompanied Asylum Seeking Children are forecast to be £805,000 higher than budgeted and four secure placements made during the year has led to further overspending of £384,000 relating to Looked After Children.

There are also increasing numbers of families with support and accommodation requirements with no recourse to public funds (£78,900), increasing numbers of children with disabilities requiring care packages along with an increase in the complexity of some of these packages (£239,300) and increased staffing requirements within Support Activities, Early Support & Children Centres and Edge of Care (£211,600) has further added to the forecast overspending in 2018/19.

It is estimated that the direct (£0.8m) and indirect costs (£1.0m) totalling £1.8m are currently being absorbed within the overall Children's and Families service relating to Unaccompanied Asylum Seeking Children which equates to the difference in the cost of caring for Unaccompanied Asylum Seeking Children versus the grant received from the Home Office.

Of the £7.0m forecast overspending in 2018/19, £5.1m relates to a forecast underlying structural budget deficit within the Portfolio which is therefore expected to continue into future years. The Service is currently working with other local authorities across the region, all of which are experiencing cost pressures, to identify joint strategies for cost reductions, particularly in relation to placements. Proposals to eliminate any deficit arising in the medium term are currently being developed and an additional £4m has been added to the Children's Social Care budget in 2019/20 (£3m of which has been included on an on-going basis).

In context, the number of looked after children has risen by 133 (42%) in Portsmouth over the last 5 years to a level comparable with our statistical neighbours and it is this increase in numbers that is the primary driver of the cost increase.

5.2 Education – Overspend £209,200 (or 4.8%) or After Transfer From Portfolio Reserve £150,600 (or 3.4%)

The cost of Education is forecast to be £209,200 higher than budgeted.

The principle reason for the overspend is increased spending within home to school transport (£298,400) due to demand for this service being higher than budgeted.

This forecast overspending is offset elsewhere within the Portfolio due to lower staffing costs as a result of staff vacancies and higher contract income relating to music services.

Whilst there are individual variances within budget areas covered by the Dedicated Schools Grant, in aggregate these are neutral.

5.3 Health, Wellbeing and Social Care – Overspend £3,836,600 (or 9.9%) or After Transfers To Public Health Reserve and From Adult Social Care Transformation Reserve £1,700,000 (or 4.2%)

The cost of Health, Wellbeing and Social Care is forecast to be £3,836,900 higher than budgeted (£1,562,000 in 2017/18).

The key variances are:

- The cost of Public Health is forecast to be £32,400 lower than budgeted. This underspending will be transferred to the ring fenced Public Health Reserve to meet spending in future years.
- Higher cost of Learning Disability Services as a result of sleep in rate increases and higher numbers of clients transitioning into adult social care services has resulted in a forecast overspend of £1,634,000. In addition, costs associated with Older Persons/Physical Disability in House Residential and Day Care is forecasting an overspend of £1,445,200. This overspend is primarily as a consequence of a significant increase in staffing necessary to ensure safe high quality care following a review of the dependency of residents within units. Management and Contracts is also forecast to overspend by £671,400 as a result of higher Community Equipment costs and the non achievement of savings proposals.

After the transfer of ring fenced Public Health underspending (£32,400) to the Public Health Reserve, the Portfolio is forecasting an overspend of £3,869,000 in 2018/19. £2,169,000 of this overspending will be met by a transfer from the Adult Social Care Transformation Reserve. The underlying deficit expected to continue into 2019/20 is currently forecast to be £2.5m.

The Government has announced an award of additional funding to support the costs of winter pressures facing the health system amounting to £890,000. This has provided some short term financial relief to offset the current overspend position in part.

In order to provide a social care service that meets the needs of Portsmouth residents and is financially sustainable in the future, meets the Council's statutory duties contained within relevant legislation and manages the demands of increasing client needs and costs, Adult Social Care are proposing to implement a number of strategic shifts between 2018/19 and 2020/21, these include:

- Making better use of 'enabling technology' (whether this is via 'Apps' that can be accessed via a phone, devices in the home that can be connected to the internet, or monitoring systems that demonstrate patterns of daily living) in order to help assess and decide the most appropriate care. Better use of technology may also mean offering advice around technology, its uses and where these can be purchased, or the Council purchasing a technology solution where there is a duty to meet need. This aims to create a 'technology first' culture within care contacts.

- Having a focus on 'reablement' services that aim to help clients get to a level of independence, rather than 'do for' clients. Ensuring that responses to clients, who need help, are at the right time and in the right place.
- Shaping the options for meeting client needs in Portsmouth - Increasing available options for care needs to be met in an environment where clients have their own 'front door' and maintain their independence with care 'on site' (supported living). By supporting clients in their own homes for longer, this will reduce the need for residential care in the city, increase the number of clients who manage their own services via direct payments and gain greater volunteer/community sector services involvement in meeting need.
- Improving service quality in the care sector, by addressing concerns raised by Care Quality Commission (CQC) and arising from inspections by Portsmouth City Council (PCC); improve service quality in owned and managed residential units as well as more widely within the city; and working with the NHS Portsmouth Clinical Commissioning Group, (PCCG) on a joint quality improvement programme.

By using the strategic approach above, Adult Social Care will work towards addressing the financial deficit and achieving a balanced budget by the end of 2020/2021, using reablement to reduce the length of time people use funded services and further reducing dependence on residential/nursing care by maximising opportunities for supported living. The service is aiming to reduce reliance on domiciliary care by encouraging choice and control in care arrangements, through the promotion of direct payments and use of personal assistants.

5.4 Traffic and Transportation – Overspend £727,500 (4.6%) or After Transfer From Portfolio Reserves Nil

The overspend is primarily related to:

- A shortfall in Off Street Parking income compared to budget. Whilst Off Street Parking income is higher than in previous years, income is expected to be £133,100 less than originally budgeted. This income shortfall will be met by a transfer from the On Street Parking Reserve.
- The cost of additional road safety projects costs that will be funded from the Parking Reserve (£103,800)
- Higher cost of Travel Concessions reimbursed to bus operators as a result of higher passenger numbers (£151,100).
- Net cost of the Park and Ride service (£200,800)
- Transport Policy and Administration, Management & Support overspend of £165,600 as a result of lower fee income (£24,000), increased consultancy costs (£50,000), lower than expected income growth arising from the sale of advertising space (£37,000) and a feasibility study undertaken at Ports Creek Bridge, (£50,000).

5.5 MMD Losses - Overspend £1,800,000

MMD are forecasting to incur a loss of £5,800,000 in 2018/19. This is £1,800,000 higher than the revised estimate, £0.5m of this relates to the one off "write down" of buildings (as opposed to trading losses) that have been demolished to make way for container space and will not recur in future years.

MMD is progressing through a transition phase since the loss of its largest customer (Geest - who reluctantly left due to MMD being unable to accommodate their revised scheduling requirements alongside all other existing customer requirements) which is causing the business to experience financial losses whilst it seeks to diversify its client and product handling base. Facilitated by independent consultants, the Council has concluded an overall strategic review for the site to determine the best use for the site to maximise the Council's return. That includes options such as invest and continue to operate MMD, Rent the site for warehousing / general cargo, use as a cruise and ferry port. This was reported to the Cabinet in February. It is important to note that, MMD provides income to both the Council for the rent of the site and to the Port for the use of the Quays amounting to £1.1m per annum. In the meantime, the business has continued to market itself to new customers and is in advanced negotiations with 3 parties for additional business. It is anticipated that the business will return to profit within the next 2 years.

5.6 Environment and Community Safety – Underspend £588,500 (4.0%) or After Transfer To Portfolio Reserve Nil

The cost of Environment and Community Safety is forecast to be £588,500 lower than budgeted.

A reduction in Waste Disposal costs totalling £407,100 is currently forecast as a result of the part year effect of an amendment to the operator's contract and the final settlement of the 2017/18 profit share in respect of the Materials Recycling Facility (MRF).

Sea Defences & Drainage related expenditure is expected to be £80,300 below budget primarily due to additional staff time being spent on capital projects.

Expenditure relating to Anti-Social Behaviour is expected to be £49,300 lower than budgeted due to two staff vacancies.

5.7 Planning, Regeneration and Economic Development – Underspend £1,094,700 (8.9%) or After Transfer From Portfolio Reserve and Windfall Items £516,900 underspend (4.0%)

The cost of Planning, Regeneration and Economic Development is forecast to be £1,094,700 lower than budgeted.

The underspending is primarily as a result of rental income from commercial properties of £1,018,400 as a result of the recent acquisition of an additional investment property and higher income receipts at Dunsbury Hill Farm and Limberline Road. Of this underspending, £516,900 relating to Investment Property income will be treated as windfall income.

5.8 Resources – Underspend £624,800 (3.1%) or After windfall items and Transfer To Portfolio Reserve £224,400 (1.1%) underspend

The cost of Resources is forecast to be £624,800 lower than budgeted.

The underspend is primarily as a result of vacant posts totalling £258,800, some of which is in preparation for future savings requirements. In addition a reduction in the level of external audit fees (£66,800), an increase in the proportion of Coroners Service costs that are chargeable to Hampshire County Council (£120,000) and additional subsidy paid by Government to the Council to meet the cost of Housing Benefit paid to claimants (£285,100) have also arisen. These underspendings are offset by overspending of £21,900 relating to Microsoft software licences and a reduction in the profit share relating to the Spinnaker Tower (£74,400) due to reduced numbers at the attraction.

The total value of Housing Benefits is in excess of £110m and minor fluctuations affecting Housing Benefit can result in material variances within the overall budget. As a consequence the forecast underspending of £285,100 within this area is treated as a windfall saving.

5.9 Contingency - Planned Underspend £8,671,000

As outlined above, Adults and Children's Social Care are presently forecast to overspend by £10,840,300 (after transfer to Public Health Reserve). Some of this forecast overspending may be mitigated by action plans currently under development and by a one off transfer in 2018/19 from the Adult Social Care Transformation Reserve of £2,169,000; however it is unlikely that these Portfolios will be able to contain the remaining £8,671,300 of overspending within their current cash limits. The contingency had been deliberately prepared to cover the forecast overspending in these Services. The amount of contingency that can be estimated to be releasable at this stage for this purpose is £8,671,000.

5.10 Miscellaneous Expenditure - Underspend £337,000

HM Revenue & Customs have recently settled a VAT dispute relating to Golf Membership Fees which has resulted in a refund of VAT relating to prior years of £337,000.

City Council on 12th February 2019 subsumed an amendment to the recommendations contained within the report "Portsmouth City Council - Budget & Council Tax 2019/20 & Medium Term Budget Forecast 2020/21 to 2022/23" to re-instate Victory Energy Supply Limited with the consequence that the 2018/19 revised revenue budget was reduced by £2,500,000.

Whilst it is the responsibility of the City Council to approve the overall Budget and the associated cash limits of its Portfolios and Committees; it is not the responsibility of the City Council to approve any individual savings or additions within those Portfolios/Committees, that responsibility is reserved for Cabinet Members.

The Cabinet are continuing with the disposal of its interest in Victory Energy Supply Limited and therefore need to budget for the estimated loss arising on disposal, of

£2,500,000. This is propose to be achieved by reducing the 2018/19 budgeted Revenue Contribution to Capital by £1,436,000 and by a transfer of £1,064,000 from Portfolio reserves in 2018/19 as set out below:

Reduction in the value of capital schemes

Capital Scheme	Amount of Reduction £
Brougham Road (Arts Centre) - External repairs	(50,000)
Provision of dog exercise and training area	(11,000)
Pyramids refurbishment	(100,000)
Parks & Open Spaces - Measures to prevent incursion	(40,000)
Public realm - Improvements to Station Square & Isambard Brunel Road	(50,000)
Landlords maintenance 2019/20	(400,000)
The Hard Interchange auxillary works	(50,000)
Capital resources held back for contingent items	(735,000)
Total	<u>(1,436,000)</u>

Additional transfers from Portfolio Reserves

Portfolio/Committee Reserve	Additional Transfers 2018/19 £
Environment & Community Safety	(85,200)
Housing	(388,200)
Leader	(11,400)
PRED	(327,700)
Resources	(88,200)
Governance, Audit & Standards	(163,300)
Total	<u>(1,064,000)</u>

As a consequence the ability of these Portfolio Holders to manage the following will be diminished in future years:

- i. Any overspendings at the year-end
- ii. Any one-off Budget Pressures experienced by a Portfolio
- iii. Any on-going Budget Pressures experienced by a Portfolio whilst actions are formulated to permanently mitigate or manage the implications of such on-going budget pressures
- iv. Any items of a contingent nature that would historically have been funded from the Council's corporate contingency provision
- v. Spend to Save schemes, unless they are of a scale that is unaffordable by the earmarked reserve (albeit that the earmarked reserve may be used to make a contribution)

5.11 All Other Budget Variations – Underspend £58,900 or After Transfers From/To Portfolio Reserves an Underspend of £60,000

All variations are summarised in Appendix A

6. Transfers From/To Portfolio Specific Reserves

In November 2013 Full Council approved the following changes to the Council's Budget Guidelines and Financial Rules:

- Each Portfolio to retain 100% of any year-end underspending and to be held in an earmarked reserve for the relevant Portfolio
- The Portfolio Holder be responsible for approving any releases from their reserve in consultation with the Section 151 Officer
- That any retained underspend (held in an earmarked reserve) be used in the first instance to cover the following for the relevant portfolio:
 - i. Any overspendings at the year-end
 - ii. Any one-off Budget Pressures experienced by a Portfolio
 - iii. Any on-going Budget Pressures experienced by a Portfolio whilst actions are formulated to permanently mitigate or manage the implications of such on-going budget pressures
 - iv. Any items of a contingent nature that would historically have been funded from the Council's corporate contingency provision
 - v. Spend to Save schemes, unless they are of a scale that is unaffordable by the earmarked reserve (albeit that the earmarked reserve may be used to make a contribution)
- Once there is confidence that the instances i) to v) above can be satisfied, the earmarked reserve may be used for any other development or initiative

The forecast balance of each Portfolio Specific Reserve that will be carried forward into 2019/20 is set out below:

Portfolio/Committee Reserve	Balance Brought Forward £	Approved Transfers 2018/19 £	Forecast	Additional Transfers £	Balance Carried Forward £
			Under/ (Over) Spending £		
Children's Social Care	0	0	0	0	0
Culture, Leisure & Sport	516,800	(318,000)	(152,300)	0	46,500
Education	468,800	(410,200)	(58,600)	0	0
Environment & Community Safety	1,786,300	(197,500)	588,500	(85,200)	2,092,100
Health & Social Care	0	0	0	0	0
Housing	741,700	(26,000)	(8,200)	(388,200)	319,300
Leader	30,900	0	0	(11,400)	19,500
PRED	642,300	(45,000)	577,800	(327,700)	847,400
Port	3,804,900	(212,900)	80,900	0	3,672,900
Resources	604,800	(39,000)	400,400	(88,200)	878,000
Traffic & Transportation	0	0	0	0	0
Licensing	107,000	0	(17,000)	0	90,000
Governance, Audit & Standards	338,700	(34,900)	(56,800)	(163,300)	83,700
Total	9,042,200	(1,283,500)	1,354,700	(1,064,000)	8,049,400

Note: Releases from Portfolio Reserves to fund overspending cannot exceed the balance on the reserve

7. Conclusion - Overall Finance & Performance Summary

- 7.1 The overall forecast outturn for the City Council in 2018/19 as at the end of December 2018 is forecast to be £165,265,600. This is an overall Overspend of £812,600 against the Revised Budget and represents a variance of 0.5%.
- 7.2 The forecast takes account of all known variations at this stage, but only takes account of any remedial action to the extent that there is reasonable certainty that it will be achieved.
- 7.3 The overall financial position is deemed to be “red” since the forecast outturn is higher than budget.
- 7.4 In financial terms, the combined forecast overspend within the Children's Social Care and Health & Social Care Portfolios of £10.8m represent the greatest concerns in terms of the impact that they have on the overall City Council budget for 2018/19. Of the £8.7m forecast overspending (after transfers from reserves) relating to these areas in 2018/19, £7.6m is forecast to continue into 2019/20 and future years.
- 7.5 Adult Social Care has developed a strategy which aims to provide greater independence to clients, providing modern services through better and more accommodation for client needs, reducing residential care with supported living where appropriate, introducing technology where desirable and engaging greater support through the voluntary sector. Current forecasts estimate that the full £2.5m underlying deficit can be remedied through the delivery of this strategy by the end of 2020/21.

7.6 Children's Social Care has developed a Sustainability Strategy which seeks to:

- i. Improve Early Help to reduce safeguarding referrals
- ii. Improve Family Practice to reduce care proceedings, reduce repeat child protection plans, reduce care days and increase unification
- iii. Improve Care to reduce the number of out of city placements and placements with foster carers, improve placement stability and increase support.

The main cause of the underlying deficit in Children's Social Care has been the sustained increase in the growth of Looked After Children. Over the past 5 years, this has grown by over 40%.

Current estimates forecast that the level of on-going savings that could be made through the strategy amount to £2m and be delivered over a 2 to 3 year period, although this is likely to require further investment into the service from the MTRS Reserve. As a result City Council on 12th February 2019 approved the addition of £4m to the Children's Social Care Budget made up as follows:

- i. £3m added on an on-going basis and has been factored into the Council's future forecast deficit upon which the Council's overall future savings requirements are based
- ii. £1m added for £2019/20 from the additional funding provided by Government for Adults & Children's Social Care of £2.4m (Confirmed for 2019/20 Only)

7.7 Whilst significant work has been undertaken to improve the underlying stability of these budgets during 2018/19 it is recommended that Directors continue to work with the relevant portfolio holder to consider measures to significantly reduce or eliminate the adverse budget positions presently being forecast by these Portfolios, and any necessary decisions presented to a future meeting of the relevant Portfolio.

7.8 In terms of the overall budget position for 2018/19, the Council has set aside funding within the Contingency Provision to guard against potential overspending. So, whilst the forecast of overspending within some portfolios in the current year can be mitigated to a large extent, the underlying deficit will need to be addressed in 2019/20.

7.9 Where a Portfolio is presently forecasting a net overspend in accordance with current Council policy, any overspending in 2018/19 which cannot be met by transfer from the Portfolio Specific Reserve will be deducted from cash limits in 2019/20 and therefore the appropriate Directors in consultation with Portfolio Holders should prepare an action plan outlining how their 2018/19 forecast outturn or 2019/20 budget might be reduced to alleviate the adverse variances currently being forecast.

7.10 Based on the Revised Budget of £164,453,000 the Council will remain within its minimum level of General Reserves for 2018/19 of £8.0m as illustrated below:

	<u>£m</u>
General Reserves brought forward @ 1/4/2018	20.566
<u>Less:</u>	
Forecast Overspend 2018/19	(0.813)
<u>Add:</u>	
Planned Contribution to General Reserves 2018/19	2.456
Forecast General Reserves carried forward into 2019/20	22.209

Levels of General Reserves over the medium term are assumed to remain within the Council approved minimum sum of £8.0m in 2018/19 and £8.0m in future years since any ongoing budget pressures / savings will be reflected in future years' savings targets.

8. City Solicitor's Comments

9.1 The City Solicitor is satisfied that it is within the Council's powers to approve the recommendations as set out.

9. Equalities Impact Assessment

10.1 This report does not require an Equalities Impact Assessment as there are no proposed changes to PCC's services, policies, or procedures included within the recommendations.

.....

Chris Ward
Director of Finance & Information Service

Background List of Documents –

Section 100D of the Local Government Act 1972

The following documents disclose facts or matters which have been relied upon to a material extent by the author in preparing this report –

Title of Document	Location
Budget & Council Tax 2019/20 & Medium Term Budget Forecast 2020/21 to 2022/23	Office of Deputy Director of Finance
Electronic Budget Monitoring Files	Financial Services Local Area Network

The recommendations set out above were:

Approved / Approved as amended / Deferred / Rejected by the Cabinet on 12th March, 2019

Signed: