



# Report to

**Date:** 07/07/20

**Title:** 2019/20 Outturn report Buckinghamshire County Council

**Relevant councillor(s):** Councillor Katrina Wood

**Author and/or contact officer:** Jane Parker, Senior Accountant

**Ward(s) affected:** All County Wards

**Recommendations:** To note the year end outturn for revenue and capital budgets and discuss areas of concern.

## **Reason for decision:**

This report provides the Cabinet Members with the provisional outturn for the financial year 2019/20 against the approved budget. The Council's outturn position is a primary source of information for the production of the Statement of Accounts.

## Executive summary

1.1 This report sets out the Revenue and Capital outturn position for 2019/20. The Revenue position is an overall underspend of £600k, comprising an overspend of £3.66m on Portfolio budgets offset by an underspend of £4.26m on non-portfolio budgets. The Capital position is an underspend of £5.5m, 5.9% of budget

## Content of report

### **1.2 Revenue Outturn**

1.2.1 The outturn position is an underspend of £600k. At a portfolio level, there are significant overspends in Children's Service (£3.30m = 4.3%) and Education and Skills (£0.77m = 3.0%) and smaller overspends within Health and Wellbeing (£0.46m = 0.3%) and Resources (£0.03m = 0.1%). These overspends are partially offset by underspends in Planning & Environment (£0.57m = 6%), Community Engagement (£0.22m = 2.5%), Leader (£0.07 = 0.9%) and Transportation (£0.02m = 0.1%), giving

an overall portfolio position of £3.66m overspend (1.1%). An underspend of £4.26m in non-Portfolio budgets gives an overall outturn position for the Council of an underspend of £0.6m.

1.2.2 The key reasons for these overspends are as follows:-

- within Adult Social Care, increasing complexity in cases, increasing costs and additional packages resulted in a overspend of £2.8m in Operations offset by underspends of £1.7m including additional income and contribution from Public Health of £0.6m plus £0.5m savings from restructure and training budget resulting in a net position of an overspend of £0.5m.
- Within Children's Social Care, an overspend of £0.8m due to the high cost of agency staff partly mitigated by savings against vacant posts.
- an overspend of £3m within Children's Client Costs including £1m on Aftercare due to increasing accommodation costs for young people leaving care, £0.7m on Domiciliary Care, Special Guardianship Orders of £0.8m and £0.4m on Unaccompanied Asylum Seeking Children.
- The Special Guardianship Orders overspend is mostly offset by an underspend against placements for looked after children of £0.7m.
- Increased demand for Special Educational Needs Transport as numbers of children with Education, Health and Care Plans (EHCP) have increased coupled with a reduced supplier market and over-reliance on outsourced taxi provision. Home to School Transport has overspent by £2.2m.

1.2.3 The underspend on non-portfolio budgets includes:-

- £3.7m unreleased Contingency including redundancy as costs of £2.1m were met from the implementation budget for the new unitary council
- Treasury Management & Capital Financing underspend of £460k.

1.2.4 The underspend of £0.6m plus a planned contribution of £4m which was included in the Medium Term Financial Plan will be transferred to the General Fund giving a balance at 31 March 2020 of £33m.

## **1.2.5 TABLE 1 – REVENUE OUTTURN**

Portfolio Area	Outturn £000	Budget £000	Variance £000	Variance %
Leader	7,915	7,988	(72)	(0.9%)
Community Engagement	8,698	8,917	(219)	(2.5%)
Health & Wellbeing	140,726	140,271	456	0.3%
Children's Services	79,599	76,303	3,295	4.3%
Education & Skills	25,956	25,191	765	3.0%
Resources	23,364	23,339	25	0.1%
Planning & Environment	8,911	9,481	(570)	(6.0%)
Transportation	29,174	29,195	(21)	(0.1%)
<b>Subtotal - Portfolios</b>	<b>324,343</b>	<b>320,684</b>	<b>3,659</b>	<b>1.1%</b>
External Financing	(356,312)	(356,312)	-	0.0%
Corporate Costs	31,369	35,628	(4,259)	(12.0%)
<b>Overall BCC</b>	<b>(600)</b>	<b>(0)</b>	<b>(600)</b>	

### 1.3 Capital Outturn

1.3.1 The capital outturn position is £5.5m underspend, just 5.9% of the budget and well within the Council's target figure. An underspend/slippage of £5m within the Education and Skills Portfolio relates to both Primary and Secondary places. All other Portfolios had small underspends apart from the Leader and Transportation Portfolios which both had accelerated spend. Within the Leader's Portfolio, there was accelerated spend of on various projects totalling £1.1m including High Wycombe Town Centre Master Plan, A4 Taplow scheme and A355 scheme; the Transportation Portfolio had an overspend of £0.4m including accelerated spend on Strategic Highway Maintenance, Plane and Patch (Phase 3) and Footway Structural Repairs.

Portfolio Area	Outturn £000	Budget £000	Variance £000	Variance %
Leader	10,119	9,004	1,115	12.4%
Community Engagement	10	263	(253)	(96.2%)
Health & Wellbeing	9	225	(216)	(96.0%)
Children's Services	567	1,032	(465)	(45.1%)
Education & Skills	25,909	30,971	(5,062)	(16.3%)
Resources	8,120	8,551	(431)	(5.0%)
Planning & Environment	2,804	3,042	(238)	(7.8%)
Transportation	39,884	39,498	386	1.0%
<b>Subtotal - Portfolios</b>	<b>87,422</b>	<b>92,586</b>	<b>(5,164)</b>	<b>(5.6%)</b>
Corporate	-	300	(300)	(100.0%)
<b>Overall BCC</b>	<b>87,422</b>	<b>92,886</b>	<b>(5,464)</b>	<b>(5.9%)</b>

## Other options considered

1.4 None arising directly from this report

## Legal and financial implications

1.5 Actions resulting from consideration of this report may influence future expenditure in areas of concern/interest

## Corporate implications

1.6 All decisions involving finances are scrutinised to ensure that the best value for money is achieved.

## Consultation and communication

1.7 Not applicable

## Next steps and review

None

## Background papers

<https://buckinghamshire.moderngov.co.uk/CeListDocuments.aspx?Committeeld=542&MeetingId=4763&DF=04%2f02%2f2019&Ver=2>

## Your questions and views (for key decisions)

If you have any questions about the matters contained in this report please get in touch with the author of this report. If you have any views that you would like the cabinet member to consider please inform the Democratic Services team. This can be done by telephone [01296 382343] or email [democracy@buckinghamshire.gov.uk]