

BUDGET & SPENDING REPORT - SELECT COMMITTEE MONITORING

Committee name	Corporate Resources and Infrastructure Select Committee
Corporate Director(s) responsible	Steve Muldoon – Corporate Director of Finance Matthew Wallbridge – Chief Operating Officer Daniel Kennedy – Corporate Director of Residents Services
Papers with report	N/A
Ward	All

RECOMMENDATION

That the Committee:

1. Note the budget monitoring position as at January 2026 (Month 10) for the Council.
2. Note the budget monitoring position as at January 2026 (Month 10) for the services within the remit of the Corporate Resources and Infrastructure Select Committee.

HEADLINES

3. This monitoring report provides an update on the Month 10 budget monitoring position for the Council and an update on the Month 10 budget monitoring position for the services relevant to the Select Committee. Corporate Directors, supported by their Head of Finance, will attend the meeting to provide further details and clarifications.

2025/26 MONTH 10 BUDGET MONITORING POSITION (COUNCIL)

4. As at Month 10, the Council is forecasting a net overspend of £36.3m on its core operating activities, an adverse movement of £0.4m from Month 9. This includes overspends of £26.0m across Service Operating Budgets, a £4.2m pressure against the budgeted use of reserves and a £6.5m pressure across centralised and Corporate Budgets including Corporate Funding. These pressures are partially mitigated by £0.5m of interventions, which are expected to benefit the revenue position through measures such as spend control measures and increased grants.
5. The overspend risk is substantially mitigated by the announcement by Government on 23 February 2026 to agree in-principle to provide the council with EFS support of £88.0m in 2025/26 to manage its financial pressures.
6. This overall position has remained stable overall since the month 6 (September) report, but with underlying favourable and unfavourable movements. Much of the overspend relates to adverse variances on savings delivery, unbudgeted growth and inflation, assumed use of reserves and reduced application of flexible capital receipts against transformation expenditure, offset by the release of £10.5m of contingency.
7. The forecast overspend for the year is mainly driven by service operations and reflects the ongoing pressures and risks local authorities face in homelessness, children's and adults social care provision, as well as challenges in the delivery of savings in year.

Classification: Public

Corporate Resources & Infrastructure Select Committee – 7 April 2026

8. The risk of further overspend against homelessness costs remains high given the rising levels of homeless presentations and the challenges in securing suitable alternative accommodation to prevent homelessness, particularly in the private rented sector. This position continues to be reviewed.
9. Within centralised and Corporate Budgets, a pressure of £7.1m is forecast from an under-delivery against unallocated savings (See table 1 below).
10. The Council's opening reserves position, comprising both General and Earmarked Reserves, stands at £1.5m of General Reserves and £3.2m of (controllable) Earmarked Reserves. In arriving at the net £36.3m overspend projected above, the forecast assumes a £2.0m drawdown from Earmarked Reserves to support service-level requirements, bringing the forecast usable General Reserve position, before the application of EFS, to a position of £34.8m overdrawn whilst Earmarked Reserves are forecast to close at £1.2m.
11. Following the decision by MHCLG to agree (in-principle) Exceptional Financial Support for the Council of £88.0m for 2025/26, plus a further £62.0m of support (in-principle) for 2026/27, the S151 Officer no longer considers a S114 notice to be a possibility.
12. The agreement of EFS will require the Council to undergo an external assurance review, which is to be undertaken by CIPFA in the coming weeks. This may then lead to a number of recommendations which the Council will need to take steps to implement. The Council will need to demonstrate progress on these before MHCLG finally issues the required capitalisation direction. These will be actively pursued to ensure that the Council is heeding the advice and expectations needed to conclude the capitalisation direction.
13. Hillingdon will benefit from a net growth in funding from 2026/27 and beyond as announced in the recent Local Government Funding Settlement. Whilst the borough was aware of the current year's level of Government funding at the time of setting the 2025/26 budget, the review indicates that Hillingdon has been significantly underfunded by Government over an extended period of time and had this review taken place in line with the original timescale, Hillingdon's financial position is likely to have been far more favourable.
14. The risks and upsides not included within the forecast will also need to be carefully monitored and addressed in order to mitigate and prevent or limit the impact they may present. Any further impacts may have consequences for the EFS requirement and add pressure to the Council's finances in repaying this over time. The Council will have to continue to focus on identifying options to address these risks as the increase in funding to be received through the Local Government Finance Settlement over the next 3 years will be phased in over three years, and based on the MTFS projections the Council still has a significant budget gap to close by 2028/29.
15. The movement in the interventions line from the M9 position reflects a rebate of c£0.5m from the West London Waste Authority (WLWA), and leaves just £0.5m of further interventions to identify by year end in order to deliver the forecast as set out. This indicates that some £1.5m in mitigations have been identified since month 6.
16. The Council anticipates using EFS to replenish general fund reserves by £40.0m in the final year end closure. It will also be necessary to undertake a review of earmarked reserves considering the depletion both in this and last financial year when finalising the 2024/25 accounts. Some of the balances are particularly low and will need to be addressed to put the Council back on a stable footing. This work will be undertaken fully as part of the end of year processes when there is greater clarity on what will be required heading into the 2026/27 financial year. Subject to the final outturn position, this may add to the balance that will need to be funded through EFS. The £88m in-principle

Classification: Public

Corporate Resources & Infrastructure Select Committee – 7 April 2026

figure is sufficient to cover the £36m deficit forecast, £40m in general fund reserves replenishment, and further £12m of contingency to cover any subsequent outturn slippage, rebuild of earmarked reserves and adverse audit or closedown adjustments that may be as yet unidentified.

17. To support the delivery of the savings programme, the Council is using £5.7m of capital receipts to fund transformation costs, in line with Government guidance. Asset disposals in 2025/26 plus previously unspent capital receipts are available to support this transformation activity in the current financial year.

Table 1 – General Fund Overview

	Approved Budget	Forecast Outturn	Underlying Variance	Forecast Variance Prior Month	Change in Variance
	£'m	£'m	£'m	£'m	£'m
Service Operating Budgets	272.1	298.1	26.0	26.1	(0.1)
Development & Risk Contingency	1.8	0.0	(1.8)	(1.8)	0.0
Unallocated Budget Items: Unallocated Savings	(7.1)	0.0	7.1	7.1	0.0
Budgeted Use of Reserves	(4.2)	0.0	4.2	4.2	0.0
Total Net Expenditure	262.6	298.1	35.5	35.6	(0.1)
Corporate Funding	(262.6)	(261.3)	1.3	1.3	0.0
Net Total	0.0	36.8	36.8	36.9	(0.1)
Interventions	0.0	(0.5)	(0.5)	(1.0)	0.5
Total	0.0	36.3	36.3	35.9	0.4
Opening General Reserve			1.5	1.5	0.0
Less: Underlying Variance			(36.3)	(35.9)	0.4
Closing General Reserve			(34.8)	(34.4)	0.4
Opening Earmarked Reserves			3.2	3.7	(0.5)
Less: Use of Earmarked Reserves			(2.0)	(2.0)	0.0
Closing Earmarked Reserves			1.2	1.7	(0.5)

SAVINGS (COUNCIL)

18. The savings requirement for 2025/26 included £34.0m as set out in the Council's budget strategy. This was increased by a further £4.8m of savings carried forward from 2024/25 as set out in the outturn report presented to July Cabinet, resulting in an overall programme target of £38.8m savings for the year. The savings at a whole council level are summarised by directorate and by deliverability RAG rating in the table below:

Table 2 – Savings Tracker

Corporate Director	Blue Banked £'m	Green Delivery in progress £'m	Amber I Early stages of delivery £'m	Amber II Potential problems in delivery £'m	Red Serious problems in delivery £'m	Write Out £'000	Total £'m
Finance	(0.8)	0.0	0.0	0.0	(0.2)	(0.1)	(1.1)
Adult Services & Health	(3.5)	(0.2)	(0.1)	(0.1)	(2.7)	(1.7)	(8.3)
Children & Young People's Services	(4.5)	0.0	0.0	0.0	0.0	0.0	(4.5)
Place	(3.5)	(0.6)	0.0	(0.6)	(0.8)	(1.1)	(6.6)
Homes & Communities	(1.7)	(0.3)	(0.1)	(0.2)	(0.1)	(4.8)	(7.2)
Corporate Services	(2.8)	(0.3)	0.0	0.0	(0.4)	(0.1)	(3.6)
Chief Executive Office	(0.1)	(0.3)	0.0	0.0	0.0	0.0	(0.4)
Cross-Cutting	0.0	0.0	0.0	0.0	0.0	(7.1)	(7.1)
Total 2025/26 Savings Programme	(16.9)	(1.7)	(0.2)	(0.9)	(4.2)	(14.9)	(38.8)
	44%	4%	1%	2%	11%	38%	100%
M9	(16.1)	(2.6)	(0.2)	(1.1)	(3.9)	(14.9)	(38.8)
	41%	7%	1%	3%	10%	38%	100%
Change	(0.8)	0.9	0.0	0.2	(0.3)	0.0	
	3%	-3%	0%	-1%	1%	0%	

19. As of Month 10, £18.6m (48%) of the savings and interventions are being recorded as banked or on track for delivery. A further £1.1m (3%), shown as amber, are in delivery but may not deliver in full this financial year. Of this, £0.9m is currently anticipated to slip but deliver in 2026/27. There are £4.2m (11%) of savings reported as red and now likely to slip into 2026/27 but still ultimately expected to be delivered. A further £14.9m of savings are now considered to be undeliverable and have been written out of the Council's budget from 2026/27 – this comprises £7.1m of cross-cutting savings and £7.8m of service held savings.

20. Where savings are at risk of not being delivered in full during 2025/26, the associated pressures have been factored into the monitoring position with compensating actions being implemented where possible to offset the impact.

RISKS AND MITIGATIONS

21. As part of the Month 10 review, the Council has continued its analysis of exposure to risks and opportunities. The updated risks total is £5.8m against identified opportunities of £2.6m. Risks not able to be quantified include the cost of redundancies that may arise from any savings implementation (redundancies would precede any savings generated).

22. The level of risk continues to reduce (M7 was £6.9m) as demand risks fall away, or are embedded into the forecast, as year-end approaches.

23. Opportunities of £2.6m within Residents Services include Waste funding not budgeted for.

24. Additional details regarding the Council's general fund revenue position are available in the most recent Month 10 budget monitoring report: [Final Cabinet Report M10](#)

2025/26 MONTH 10 BUDGET MONITORING POSITION (SELECT COMMITTEE PORTFOLIO)

25. Table 3 summarises the Committee's Month 10 budget monitoring position by directorate, showing a projected overspend of £4.6m for the services within the remit of this Committee. The key reasons for this overspend position are set out in the following paragraphs by directorate. Since Month 9, there has been a £0.8m favourable movement across the directorates. Finance has reported a £0.1m improvement to its net overspend to £5.2m, Corporate Services shows a £0.09m improvement due to lower technology costs and discretionary expenditure, and the Chief Executive's Office reports a minor movement of £0.04m. Finally, Place has reported a favourable movement of £0.4m due to lower forecast NNDR costs within Corporate Estates.
26. **Finance** – is forecasting a £5.2m overspend position as at Month 10 against a budget of £34.1m, which reflects a favourable £0.1m movement from Month 9 (M9).
27. The £0.1m favourable movement from the M9 forecast is made up of a receipt of £522k from the West London Waste Authority (WLWA) and an additional £362k of grant funding relating to asylum administrative functions, offset by a reduction of c£800k in forecast recharges. The WLWA receipt was shown previously (in M9) as an expected intervention, hence the interventions forecast has been reduced by £500k this month.
28. The variance includes a £1.7m pressure against the Council's Treasury budget due to increased levels of interest payable. This pressure is partly offset by a reduction in the Minimum Revenue Provision (MRP) and higher than expected interest earned on balances.
29. Of the £5.2m forecast overspend within Finance, £2.5m relates to staffing costs. This staffing overspend is predominantly attributable to the use of agency staff to cover vacant posts within the approved establishment, together with additional short-term agency capacity deployed above establishment for defined pieces of work. Agency resource has been deployed in Schools Finance to support DSG deficit recovery activity, in Housing Finance to provide additional budget monitoring capacity during 2025/26, and in the Statutory Accounts team to support delivery of the accounts, support the audit process and meet statutory reporting requirements. Agency staffing attracts materially higher costs than substantive posts, resulting in expenditure exceeding the approved staffing budget. The Council has recognised resourcing requirements in certain key areas, and these have been addressed as part of the Medium-Term Financial Strategy (MTFS) planning for 2026/27 (MTFS Proposal 2026/27 108). Reducing reliance on agency staff remains a key management focus and is being progressed through targeted permanent recruitment and strengthened workforce planning, with the intention of mitigating this pressure over time whilst ensuring service delivery and statutory responsibilities continue to be met.
30. A further £1.8m of the £5.2m forecast overspend in Finance is attributable to a change in assumptions regarding the use of capital receipts, following a Council-wide review of all expenditure funded by capital receipts during the year, resulting in a reduced application of capital receipts and a corresponding increase in net revenue expenditure.
31. There is also a £0.4m overspend against the Council's corporate insurance budget predominately due to the settlement of historical insurance claims in the current year. In addition, part of the overspend reflects an underlying shortfall in the base budget to cover insurance premium costs. This issue has been addressed through the MTFS, with additional provision built into the budget from 2026/27 (MTFS Proposal 2026/27 226).
32. The main offsetting factor against these overspends is a £1.0m underspend within Corporate Budgets, reflecting the 2025/26 final concessionary fares levy charge being £1.0m lower than the

Classification: Public

Corporate Resources & Infrastructure Select Committee – 7 April 2026

budget model provided by London Councils. The residual balance reflects a number of smaller compensating variances across the directorate.

33. **Corporate Services** – is reporting a £0.3m forecast underspend at Month 10 following the transfer of the Human Resources (HR) Service line to the Chief Executive's Office. The underspend is due to lower variable costs against technology contracts (c£180k) and an increase in income from recharges net of additional related staffing costs (c£385k), offset by a £277k shortfall in planned savings relating to the Residents Hub.
34. Underspends across other services within the directorate, largely due to vacant posts and reductions in discretionary expenditure wherever possible, total £0.3m.
35. Chief Executive's Office is reporting an overspend on Human Resources costs of £262k but offset in part by favourable variances across Legal (exceeding income targets - £28k), Democratic Services (£32k) and Communications (£48k).
36. This additional legal income is relating to a complex criminal case that is reflected in the forecast following confirmation from the Court. Uncertain timing relating to Proceeds of Crime Act income may see this reflected in 2026/7, so final confirmation is required before this is reflected in the figures.
37. Legal Services income continues to be under constant review but is currently forecast to meet the increased income target set at the start of the year relating to fees and charges. Democratic Services is on track against income targets set for ceremonies, while Communications is reporting an underspend largely due to a vacant post being held.
38. Place is reporting a £0.4m forecast underspend at Month 10 for the services within this committee's remit, representing a favourable movement of £0.6m compared with Month 9. The position is driven by lower-than-expected NNDR costs for Corporate Estates (£0.4m), along with various non-staffing and staffing underspends (£0.2m). These variances offset in-year undelivered savings currently rated Red in Table 5 and outlined in the savings section of this report. The future deliverability of these savings is being reviewed as part of the current MTFs process.
39. Table 4 provides a detailed breakdown of the budget monitoring position by service area and shows forecast changes for Earmarked Reserves, Provisions and Transformation Capitalisation.

SAVINGS (SELECT COMMITTEE PORTFOLIO)

40. The savings requirement for 2025/26 relating to the services overseen by this Committee is £7.0m, as outlined in the Council's budget strategy and detailed in Table 5 of this report, which provides a breakdown of the savings position by directorate. Table 5 additionally presents the savings slippage incorporated into the forecast position.
41. Of the savings identified within the **Corporate Resources and Infrastructure** select committee, £5.5m (78%) are classified as banked or on track and £0.6m (9%) are reported as red and having challenges in delivery, with mitigations being sought in-year where feasible. A further £0.9m (13%) of savings are considered to be undeliverable and will be written out of the Council's budget from 2026/27.
42. **Finance** is on target to achieve £0.9m (70%) of its planned savings. £0.2m (19%) of the savings are facing significant delivery challenges and have been categorised as red and an additional £0.1m (11%) of savings are considered undeliverable and will require removal from the Council's budget from 2026/27. Further explanation of the £0.2m savings not being achieved this year is set out in paragraphs 44-45 below.

Classification: Public

Corporate Resources & Infrastructure Select Committee – 7 April 2026

43. **Future of Financial Systems** - £0.1m of this saving is planned to be delivered in future years but is dependent on a review of council system licences with the remainder of this saving considered undeliverable and proposed to be written out of the Council's budget from 2026/27.
44. **Increase MVF by 1%** - a total of £0.1m was added to Managed Vacancy Factor (MVF) budgets across services within the finance directorate this year. The MVF budgets assumes a proportion of posts will remain vacant during the year to generate an underspend; however, where these posts are filled or covered by agency staff, the underspends are not realised, meaning the MVF targets cannot be achieved. As explained in paragraph 16, due to the high level of agency staff costs in Finance, the staffing budget (inclusive of MVF) is not being achieved.
45. Of the £3.3m savings in **Corporate Services**, 92% (£3.0m) are banked or on track, 8% (£0.3m) face potential delivery issues. Further explanation on the £0.3m savings not being achieved this year are set out in paragraph 47 below.
46. **Reshaping Customer Experience and Business Support; Phase 2** - The anticipated shortfall of £0.3m in meeting the Resident Hub savings target is attributed to the scheduling of restructuring and technology implementation. These will be delivered in full in the next financial year.
47. Within the **Chief Executive's Office** directorate, 75% (£0.4m) of savings are banked or on track for delivery and 12% (£0.07m) are currently marked as red, indicating a moderate risk of non-delivery this year and 13% (£0.07m) savings are considered undeliverable and will require removal from the Council's budget from 2026/27. Further detail on the £0.3m red saving is explained in paragraphs 48-49 below.
48. **Human Resources Service Review** - There is a shortfall of £0.1m against the Human Resources savings target. This shortfall is due to the volume of work in this financial year and the need to restructure to the team. As a result, part of the savings originally planned for this year will no longer be deliverable in 2025/26.
49. **Legal Fees and Charges** - The delivery risk for this saving is primarily due to the Legal service's limited ability to influence specific income sources, such as those related to cost recovery and complex criminal cases.
50. Within the **Place** directorate services overseen by this Committee, £1.132m (61%) of the savings and interventions are currently classified as banked or on track for delivery, while £0.729m (39%) are reported as facing potential challenges to successful implementation. The £0.729m is related to shortfalls in income. The pressures come from Council Assets (£0.075m), Commercial Leases (£0.200m) and £0.180m is due to delays in the implementation of new systems to support the management of leases and a review of the use of assets. Options to increase lease income from the Civic Centre are continuing to be explored. No movement from Month 9.

PERFORMANCE DATA

51. N/A

RESIDENT BENEFIT

52. Regular monitoring of financial performance is used to assess whether spending and savings targets are being met, thereby supporting the efficient delivery of services to residents. By closely tracking expenditure and identifying variances, the council can take timely corrective actions to address overspending and mitigate risks. This also enhances public transparency and accountability,

Classification: Public

Corporate Resources & Infrastructure Select Committee – 7 April 2026

providing residents with confidence that their Council is managing finances prudently and prioritising their needs. Overall, regular monitoring supports safeguarding the Council's finances and the delivery of quality services to residents.

FINANCIAL IMPLICATIONS

53. This is primarily a finance report and the implications are set out in the main body of the report above.

LEGAL IMPLICATIONS

54. There are no direct legal implications arising from regular monitoring of the council's finances by select committees.

55. Democratic Services advise that effective overview and scrutiny arrangements require access to the information under the committee's purview and, in accordance with the 2024 Statutory Scrutiny Guidance, such information includes finance and risk information from the Council, and its partners where relevant.

BACKGROUND PAPERS

56. NIL

APPENDICES

1 – Tables 3-5

Table 3 – 2025/26 Month 10 Budget Monitoring Position by Directorate

Directorate		Approved Budget	Underlying Forecast	Earmarked Reserves	Provisions	Transformation Capitalisation	Management Action	Forecast Outturn	Forecast Variance Current Month	Forecast Variance Prior Month	Change in Variance
Finance	Staffing	12,579	15,614	(85)	0	(443)	(35)	15,051	2,472	2,510	(38)
	Non-Staffing	101,184	102,602	500	0	0	0	103,102	1,918	2,382	(464)
	Income	(79,663)	(78,825)	0	0	0	0	(78,825)	838	437	401
	Sub-Total	34,100	39,391	415	0	(443)	(35)	39,328	5,228	5,329	(101)
Corporate Services	Staffing	10,964	13,604	0	0	(2,129)	0	11,475	511	486	25
	Non-Staffing	8,261	9,014	0	0	(932)	0	8,082	(179)	(90)	(89)
	Income	(645)	(1,264)	0	0	0	0	(1,264)	(619)	(588)	(31)
	Sub-Total	18,580	21,354	0	0	(3,061)	0	18,293	(287)	(192)	(95)
Chief Executive's Office	Staffing	7,850	8,797	0	0	(390)	0	8,407	557	577	(20)
	Non-Staffing	2,945	2,810	42	0	0	0	2,852	(93)	(75)	(18)
	Income	(1,683)	(1,993)	0	0	0	0	(1,993)	(310)	(311)	1
	Sub-Total	9,112	9,614	42	0	(390)	0	9,266	154	191	(37)
Place	Staffing	7,257	7,047	0	0	0	0	7,047	(210)	(135)	(75)
	Non-Staffing	15,657	14,794	0	0	0	(31)	14,763	(894)	(423)	(471)
	Income	(11,508)	(11,121)	0	0	0	268	(10,853)	655	706	(51)
	Sub-Total	11,407	10,720	0	0	0	237	10,957	(449)	148	(597)
	Grand Total	73,200	81,080	457	0	(3,894)	202	77,845	4,646	5,476	(830)

Classification: Public

Corporate Resources & Infrastructure Select Committee – 7 April 2026

Table 4 – 2025/26 Month 10 Budget Monitoring Position by Service

Service Area	Subjective	Approved Budget	Underlying Forecast	Earmarked Reserves	Provisions	Transformation Capitalisation	Management Action	Forecast Outturn	Forecast Variance Current Month	Forecast Variance Prior Month	Change in Variance
		(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)
Director Strategic & Operational Finance	Staffing	10,020	12,140	(85)	0	(443)	(35)	11,577	1,557	1,613	(56)
	Non-Staffing	66,065	66,217	0	0	0	0	66,217	152	473	(321)
	Income	(66,639)	(66,986)	0	0	0	0	(66,986)	(347)	(278)	(69)
		9,446	11,370	(85)	0	(443)	(35)	10,808	1,362	1,808	(446)
Strategic Finance	Staffing	997	1,339	0	0	0	0	1,339	342	340	2
	Non-Staffing	15,183	15,255	500	0	0	0	15,755	572	572	0
	Income	(11,701)	(11,478)	0	0	0	0	(11,478)	223	(58)	281
		4,478	4,311	500	0	0	0	5,616	1,137	853	283
Statutory Accounting Investments and Pensions	Staffing	1,093	1,795	0	0	0	0	1,795	702	685	17
	Non-Staffing	19,911	21,123	0	0	0	0	21,123	1,212	1,354	(142)
	Income	(1,323)	(361)	0	0	0	0	(361)	962	773	189
		19,680	22,557	0	0	0	0	22,557	2,876	2,812	64
Internal Audit	Staffing	469	340	0	0	0	0	340	(129)	(128)	(1)
	Non-Staffing	25	7	0	0	0	0	7	(18)	(17)	(1)
	Income	0	0	0	0	0	0	0	0	0	0
		494	347	0	0	0	0	347	(147)	(145)	(2)
Finance Total	Staffing	12,579	15,614	(85)	0	(443)	(35)	15,051	2,472	2,510	(38)
	Non-Staffing	101,184	102,602	500	0	0	0	103,102	1,918	2,382	(464)
	Income	(79,663)	(78,825)	0	0	0	0	(78,825)	838	437	401
		34,100	39,391	415	0	(443)	(35)	39,328	5,228	5,329	(101)
Director Digital Data & Technology	Staffing	0	0	0	0	0	0	0	0	(65)	65
	Non-Staffing	0	65	0	0	(65)	0	0	0	65	(65)
	Income	0	0	0	0	0	0	0	0	0	0
		0	65	0	0	(65)	0	0	0	0	0
Business Intelligence	Staffing	1,022	1,312	0	0	(167)	0	1,145	123	139	(16)
	Non-Staffing	6	(33)	0	0	0	0	(33)	(39)	(39)	0
	Income	(67)	(141)	0	0	0	0	(141)	(74)	(22)	(52)
		962	1,138	0	0	(167)	0	971	10	78	(68)
Counter Fraud	Staffing	1,234	1,317	0	0	0	0	1,317	83	84	(1)
	Non-Staffing	192	106	0	0	(18)	0	88	(104)	(87)	(17)
	Income	(224)	(282)	0	0	0	0	(282)	(58)	(79)	21
		1,202	1,140	0	0	(18)	0	1,123	(79)	(81)	3
Digital	Staffing	236	1,612	0	0	(1,417)	0	195	(41)	(40)	(1)
	Non-Staffing	0	0	0	0	0	0	0	0	0	0
	Income	0	(38)	0	0	0	0	(38)	(38)	(38)	0
		236	1,574	0	0	(1,417)	0	157	(79)	(78)	(1)
Procurement and Commissioning	Staffing	1,197	1,015	0	0	0	0	1,015	(182)	(176)	(6)
	Non-Staffing	131	379	0	0	(360)	0	19	(112)	(106)	(6)
	Income	(102)	(102)	0	0	0	0	(102)	0	0	0
		1,226	1,292	0	0	(360)	0	932	(294)	(282)	(12)
Resident Hub	Staffing	4,520	5,054	0	0	0	0	5,054	534	545	(11)
	Non-Staffing	273	388	0	0	0	0	388	115	116	(1)
	Income	(202)	(386)	0	0	0	0	(386)	(184)	(184)	0
		4,591	5,057	0	0	0	0	5,056	465	477	(12)
Technology	Staffing	2,708	2,703	0	0	0	0	2,703	(5)	0	(5)
	Non-Staffing	7,659	8,108	0	0	(489)	0	7,619	(40)	(40)	0
	Income	(50)	(315)	0	0	0	0	(315)	(265)	(265)	0
		10,317	10,496	0	0	(489)	0	10,007	(310)	(304)	(5)
Transformation	Staffing	47	591	0	0	(545)	0	46	(1)	(1)	0
	Non-Staffing	0	1	0	0	0	0	1	1	1	0
	Income	0	0	0	0	0	0	0	0	0	0
		47	592	0	0	(545)	0	47	0	0	0
Corporate Services Total	Staffing	10,964	13,604	0	0	(2,129)	0	11,475	511	486	25
	Non-Staffing	8,261	9,014	0	0	(932)	0	8,082	(179)	(90)	(89)
	Income	(645)	(1,264)	0	0	0	0	(1,264)	(619)	(588)	(31)
		18,580	21,354	0	0	(3,061)	0	18,293	(287)	(192)	(95)
Communications	Staffing	668	644	0	0	0	0	644	(24)	(23)	(1)
	Non-Staffing	243	221	0	0	0	0	221	(22)	(23)	1
	Income	(66)	(68)	0	0	0	0	(68)	(2)	0	(2)
		845	797	0	0	0	0	797	(48)	(46)	(2)
Democratic Services	Staffing	1,653	1,764	0	0	0	0	1,764	111	115	(4)
	Non-Staffing	1,750	1,631	42	0	0	0	1,673	(77)	(81)	4
	Income	(735)	(801)	0	0	0	0	(801)	(66)	(67)	1
		2,668	2,594	42	0	0	0	2,636	(32)	(32)	1
Legal Services	Staffing	3,631	3,970	0	0	(203)	0	3,767	136	136	0
	Non-Staffing	93	126	0	0	0	0	126	33	33	0
	Income	(783)	(980)	0	0	0	0	(980)	(197)	(197)	0
		2,941	3,116	0	0	(203)	(120)	2,913	(28)	(28)	0
Human Resources	Staffing	1,898	2,419	0	0	(187)	0	2,232	334	349	(15)
	Non-Staffing	859	832	0	0	0	0	832	(27)	(4)	(23)
	Income	(99)	(144)	0	0	0	0	(144)	(45)	(47)	2
		2,658	3,108	0	0	(187)	0	2,920	262	298	(36)
Chief Executive's Office Total	Staffing	7,850	8,797	0	0	(390)	0	8,407	557	577	(20)
	Non-Staffing	2,945	2,810	42	0	0	0	2,852	(93)	(75)	(18)
	Income	(1,683)	(1,993)	0	0	0	0	(1,993)	(310)	(311)	1
		9,112	9,614	42	0	(390)	0	9,266	154	191	(37)
Property Services	Staffing	2,783	3,246	0	0	0	0	3,246	463	468	(5)
	Non-Staffing	5,342	4,483	0	0	0	0	4,483	(859)	(435)	(424)
	Income	(6,061)	(5,516)	0	0	0	0	(5,516)	545	701	(156)
		2,065	2,213	0	0	0	0	2,213	149	734	(585)
Operational Assets	Staffing	1,756	1,333	0	0	0	0	1,333	(423)	(426)	3
	Non-Staffing	6,780	6,774	0	0	0	149	6,923	143	200	(57)
	Income	(1,845)	(1,933)	0	0	0	268	(1,665)	180	176	4
		6,691	6,174	0	0	0	417	6,591	(100)	(50)	(50)
Highways	Staffing	2,718	2,468	0	0	0	0	2,468	(250)	(177)	(73)
	Non-Staffing	3,535	3,537	0	0	0	(180)	3,357	(178)	(188)	10
	Income	(3,602)	(3,672)	0	0	0	0	(3,672)	(70)	(171)	101
		2,651	2,333	0	0	0	(180)	2,153	(498)	(536)	38
Place Total	Staffing	7,257	7,047	0	0	0	0	7,047	(210)	(135)	(75)
	Non-Staffing	15,657	14,794	0	0	0	(31)	14,763	(894)	(423)	(471)
	Income	(11,508)	(11,121)	0	0	0	268	(10,853)	655	706	(51)
		11,407	10,720	0	0	0	237	10,957	(449)	148	(597)
	Grand Total	73,200	81,080	457	0	(3,894)	202	77,845	4,646	5,476	(830)

Table 5 – 2025/26 Savings Position by Directorate

Finance	Cashflow Measures	(100)	(100)	(100)						(100)		
Finance	Future of Financial Systems - Full Year Effect	(134)	(100)	(234)				(100)	(134)	(234)	234	
Finance	Increase MVF by 1%	(139)	(139)					(139)		(139)		
Finance	Older People's Discount - Latest Demand	(200)	(200)	(200)						(200)		
Finance	Pension Payment Cashflow Measures	(95)	(95)	(95)						(95)		
Finance	Revenue & Benefits - Automations & Customer Contact	(334)	(334)	(334)						(334)		
Finance	ZBB Vacant Post Deletions	(69)	(69)	(69)						(69)		
Finance	Internal Audit Staffing Cost Reduction	(73)	(73)	(73)						(73)		
Finance Total		(134)	(1,110)	(1,244)	(871)	0	0	0	(239)	(134)	(1,244)	234
Corporate Services	Digital & Intelligence Cost Rebasing Review	(1,000)	(1,000)	(1,000)						(1,000)		
Corporate Services	Digital and Technology Contract Review - phase 1	(43)	(43)	(43)						(43)		
Corporate Services	Digital and Technology Contract Review - phase 2	(120)	(120)	(60)	(60)					(120)		
Corporate Services	Fees & Charges Inflationary Uplifts	122	122	122						122		
Corporate Services	Reshaping Customer Experience and Business Support - phase 1	(1,340)	(1,340)	(1,340)						(1,340)		
Corporate Services	Reshaping Customer Experience and Business Support - phase 2	(536)	(536)	(207)	(52)			(277)		(536)	277	
Corporate Services	Counter Fraud Funding Strategy	(72)	(72)	(72)						(72)		
Corporate Services	Counter Fraud: Review of Capability, Capacity and Activity	(107)	(107)	(107)						(107)		
Corporate Services	Increase MVF by 1%	(217)	(217)		(217)					(217)		
Corporate Services Total		0	(3,313)	(3,313)	(2,707)	(329)	0	0	(277)	0	(3,313)	277
Chief Executive's Office	Communications; Outsourcing of the Council's Film Office	(60)	(60)	(41)	(19)					(60)		
Chief Executive's Office	Democratic Services; Registration Service Income Maximisation	(30)	(30)	(30)						(30)		
Chief Executive's Office	Democratic Services; Remove Hard Copy Agendas for Statutory Meetings	(15)	(15)	(15)						(15)		
Chief Executive's Office	Human Resources Service Review	(143)	(143)					(70)	(73)	(143)	143	
Chief Executive's Office	Legal Fees and Charges Review	(326)	(326)		(326)					(326)		
Chief Executive's Office Total		0	(574)	(574)	(86)	(345)	0	0	(70)	(73)	(574)	143
Place	Review of Civic Centre Operating Costs	(274)	(274)						(274)	(274)	274	
Place	Review of VSLP	(50)	(50)	(50)						(50)		
Place	Energy Consumption	(928)	(928)	(928)						(928)		
Place	Council Assets	(75)	(75)						(75)	(75)	75	
Place	Garage Voids	(260)	(260)		(80)				(180)	(260)	180	
Place	Rateable Savings	(65)	(65)	(65)						(65)		
Place	Review of Commercial Leases	(200)	(200)						(200)	(200)	200	
Place Total		(1,252)	(600)	(1,852)	(1,043)	(80)	0	0	0	(729)	(1,852)	729
Corporate Resources and Infrastructure Total		(1,386)	(5,598)	(6,984)	(4,707)	(754)	0	0	(586)	(936)	(6,983)	1,383

Classification: Public

Corporate Resources & Infrastructure Select Committee – 7 April 2026