

By: Anna Taylor, Assistant Democratic Services Manager (Scrutiny)

To: Scrutiny Committee, 21 October 2026

Subject: Revenue and Capital Budget Forecast Outturn Report – Quarter 1

Summary: As requested by the Chair and Spokespeople, the Committee is asked to consider the Revenue and Capital Budget Forecast Outturn Report – Quarter 1 and note or make any recommendations to the relevant Cabinet Member.

1. Introduction

- a) The attached report was presented to Cabinet on 1 October 2026 and sets out the revenue and capital budget forecast monitoring position as at Quarter 1 2026-27. Cabinet was asked to agree a number of actions as set out in the recommendations within the report.
 - b) While the Committee has a key role in scrutinising the Executive's draft budget proposals in January, effective financial scrutiny is an ongoing responsibility throughout the year. By considering budget monitoring reports, the Committee can examine spending decisions, challenge the assumptions underpinning financial forecasts and savings plans, and assess whether resources are being used effectively to support the Council's strategic priorities.
 - c) The Scrutiny Committee supports transparency, accountability and continuous improvement in KCC's decision-making and service delivery. It can add value by examining how resources are prioritised and allocated, considering the alignment between financial and service planning, and testing whether resources are being directed effectively. By providing challenge to the Executive's management of the Council's finances in a public forum, the Committee also helps to strengthen confidence in the Council's financial governance.
 - d) The Scrutiny Committee considers the same report as presented to the Cabinet to reduce additional workload, this is in addition to the consideration of the draft budget proposals in January.
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2. Recommendation

The Scrutiny Committee is asked to discuss the Revenue and Capital Budget Forecast Outturn Report – Quarter 1 and note or make any recommendations to the relevant Cabinet Member.

3. Attached documents

- a) Cabinet Revenue and Capital Budget Monitoring Report
- b) Cabinet Record of Decision

4. Background documents

- a) [Agenda for Cabinet on Thursday, 1st October, 2026, 10.00 am](#)

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