

Appendix 1: General Fund Revenue Monitoring 2017-18 Outturn by Individual Variance

Directorate / Service Area	Description of Over/(Under) Spend	Over-spend	Under-spend	Net Over/(Under) Spend
		£000	£000	£000
RESOURCES				
Corporate Real Estate	Commercial Property - Shortfall against the commercial property income target due to savings materialising over a longer time frame (including refurbishment work in commercial let).	424		424
Parking Finance	Staffing and running costs underspends.		(21)	(21)
Financial Management	Corporate bank charges and additional audit fees.	26		26
Financial Management	Pensions prompt payment discount.		(114)	(114)
Financial Management	Vacancies and additional income from cash recovery project.		(168)	(168)
Financial Management	Staffing and underspend in running costs.		(103)	(103)
Financial Operations	Welfare Fund staffing underspends.		(113)	(113)
Financial Operations	Vacancies across the Income Maximisation, Accounts Payable and Debtors teams.		(676)	(676)
Financial Operations	Localism and PASS.		(50)	(50)
Financial Operations	Housing Benefit Client Side.	347		347
Facilities Management	Expenditure on buildings being held to a minimum with no contingency for urgent repair requirements.		(1,062)	(1,062)
Assembly Hall	Additional Assembly Hall income above the budgeted target.		(118)	(118)
Legal and Governance	Registrars staffing costs.	50		50
Legal and Governance	Legal Services underspend on staff costs and increased income.		(121)	(121)
Human Resources	Staffing and Comensura contract pressures.	104		104
Internal Audit	Staff vacancies.		(80)	(80)
Total Resources		951	(2,626)	(1,675)
CHIEF EXECUTIVE'S DEPARTMENT				
Chief Executive	Underspend as a result of early delivery of 2018-19 saving.		(150)	(150)
Communications and Change	Underspend within Communications due to vacant posts, staff being seconded to other teams and not being covered and one-off income.		(154)	(154)
Strategy and Change	Underspend in running costs within Strategy and Change division.		(146)	(146)
Communications and Change	Underspend in running costs within Print Services.		(85)	(85)
Strategy and Change	Redundancy costs and overspend in running costs.	30		30
Chief Executive	Annual subscription costs and additional running costs	19		19
Total Chief Executive's Department		49	(535)	(486)
CHILDREN'S SERVICES				
Youth Offending Service	Youth Justice Board grant does not cover continuing increase in remand pressures.	475		475
Youth Commissioning	Freeze on current procurement cycle to support directorate financial pressures		(539)	(539)
Disabled Children's Service	Increased demand for high level personal budgets to deliver community based packages in disabled children's service. Increase in costs following judicial review of packages of support.	390		390
Children in Need	Increase in court fees due to increased demand on children in need service.	400		400
Children in Need	Agency cover to support significant levels of staff turnover in children in need service and backdated allowances adjustment for the Emergency Duty Team.	250		250
Children Looked After	Significant increase in the number of care leavers to whom the Council is required to offer a service. Includes rising 18s (Southwark judgement).	575		575
Unaccompanied Asylum Seeker Children	Recent legislation allows young people to 'stay put' in their Children Looked After placements. Grants given towards asylum young people (post 18) are significantly lower than 'staying put' costs. Previous overspend offset by new Building Capacity grant allocation from the Home Office		(211)	(211)
Fostering	Increase in accommodation / placements supported by in-house carers.	147		147
Children Looked After	Increase in the number and complexity of cases for under 18 cohort of Children Looked After (mainly regulated residential placements).	2,494		2,494
Children Looked After	Increase in activity on 16/17 year olds in supported accommodation.	236		236
Children in Need	Due to the high use of private sector accommodation, the costs of providing temporary accommodation are high. Private sector rents are rising continuously in London, and a buoyant market means landlords have ample choice of who they let their properties to; demand far exceeds supply. Additionally, the council is restricted by DWP regulations as to the levels of rents it can charge for temporary accommodation, which, barring a few exceptions, are lower than the amounts paid to the landlords/agents for the use of the properties.	100		100
Safeguarding and Quality Assurance	Structural shortfall in the workforce development budget.	25		25
Pupil Services	Additional income and staff vacancies in the Education Psychology Service.		(66)	(66)
Pupil Services	Increase in demand for personal transport budgets.	56		56
Schools HR and Payroll	Review of traded income means that this service is now forecast to deliver a small underspend.		(4)	(4)

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Governor Services	Staff vacancies.		(59)	(59)
Early Years	Staff vacancies and additional income from the provision of childcare in children's centres.		(232)	(232)
Early Years	Loss of DSG funding for under 3s childcare subsidy in nursery schools following implementation of a national funding formula for early years (£510k), offset by reallocations of budgets from elsewhere.	393		393
Early Years	Staff vacancies in early years following the implementation of Bright Start Islington.		(373)	(373)
Early Years	Loss of DSG funding (£511k) for family support workers following implementation of a national funding formula for early years, offset by staffing restructure and staff vacancies.	99		99
Early Years	Over 5s childcare subsidy overspend following the decision to continue existing provision for current year following loss in DSG funding from the implementation of a national funding formula for early years.	217		217
Early Years	Staffing underspends in early years support services.		(65)	(65)
Early Years	Lower than budgeted take-up of grant aided childcare places.		(223)	(223)
Pupil and School Support Services	Unbudgeted income from previously agreed schools contribution to Local Government Pension Scheme.		(629)	(629)
Pupil and School Support Services	Unachieved traded income across Learning and Schools division.	38		38
ICT, Information and Performance Service Support	Additional schools traded income.		(5)	(5)
Service Support	Unfunded directors post (funding identified for 2018-19 onwards).	121		121
Service Support	Re-phasing of savings from restructure of business support unit.	5		5
Cardfields	Additional boiler replacement costs and shortfall in income.	56		56
SEN Transport	Increasing numbers of pupils and complexity of need.	503		503
Universal Free School Meals	Underspend against the universal free school meals budget following finalisation of school meal claims.		(65)	(65)
Schools Finance	Staff vacancies.		(32)	(32)
Schools Capital and Asset Management	Capitalisation of schools capital team costs.		(67)	(67)
Schools Capital and Asset Management	The Council's contribution to Holloway Pool cleaning costs.	22		22
Employment	Additional earned income.		(38)	(38)
Employment	Remove one-off balance of childcare subsidy budget not required. This leaves an ongoing core funded budget of £85k which is sufficient to meet demand		(136)	(136)
Employment, Skills and Culture	Net staffing underspends across the division.		(34)	(34)
Employment, Skills and Culture	Spend against Section 106 funds due to be reimbursed in 2018-19.	17		17
Health Commissioning	Underspend in health commissioning through increased income.		(97)	(97)
Total Children's Services		6,619	(2,875)	3,744
ENVIRONMENT AND REGENERATION				
Public Realm	Delayed delivery of prior year savings in Street Environmental Services.	258		258
Public Realm	Delayed delivery of new savings in Street Environmental Services.	956		956
Public Realm	Additional operating costs in Street Environmental Services.	1,342		1,342
Public Realm	Additional agency costs.	600		600
Public Realm	Unrealisable income target from Arqiva Street Lighting wireless concession.	170		170
Public Realm	Income target in Energy Services.	100		100
Public Realm	Trampoline Park delays as a result of General Election in June 2017.	200		200
Public Realm	Decisions around parks seasonal events delayed.	200		200
Directorate	Transfer of excess business rates budget to other departments.	170		170
Public Realm	Reduction in assumed recharge of commercial waste costs to iCo.	126		126
Public Realm	Reduced parking income (Pay & Display and Penalty Charge Notices) as a result of snow.	279		279
Directorate	Annual subscription charge for Box.	69		69
Public Realm	Purchase of phones for front line operatives.	50		50
Public Realm	Additional winter maintenance costs.	80		80
Public Realm	Additional income in parking.		(424)	(424)
Public Realm	Contract saving in parking.		(600)	(600)
Public Realm	One-off payment from advertising contract.		(306)	(306)
Public Realm	Underspend on depots budgets.		(373)	(373)

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Public Realm	Additional sports income.		(256)	(256)
Public Realm	Reduced maintenance costs within Greenspace and Leisure.		(114)	(114)
Public Realm	Capital spend previously assumed to be financed by revenue.		(826)	(826)
Public Realm	One-off payment from TfL relating to bridge works in Holloway Road.		(250)	(250)
Public Protection	Holding vacancies across the division and additional income.		(314)	(314)
Directorate	Additional iCo income.		(100)	(100)
Public Realm	Additional builders licence income.		(25)	(25)
Public Realm	One-off funding for two tree officers.		(70)	(70)
Public Realm	Additional income within Greenspace and Leisure.		(63)	(63)
Planning and Development	Additional income forecast as a result of a 20% increase in fees from January 2018.		(25)	(25)
All	Miscellaneous underspends across the directorate.		(5)	(5)
Total Environment and Regeneration		4,600	(3,751)	849
HOUSING AND ADULT SOCIAL SERVICES				
Temporary Accommodation and Housing Needs	Overspend on direct and indirect costs of Temporary Accommodation. The direct costs relate to the challenges and relatively unknown impact resulting from the replacement of the Temporary Accommodation management fee payment system with the DCLG Flexible Homelessness Grant. The indirect costs largely relate to legal costs.	308		308
Housing Administration and Strategy and Development	Underspend owing to vacancies being held to manage the Temporary Accommodation overspend.		(308)	(308)
Total Housing General Fund		308	(308)	0
Adult Social Care	Underspend in Adult Social Care division.		(22)	(22)
Integrated Community Services	Non delivery of savings in Integrated Community Services.	1,251		1,251
Integrated Community Services	Underspend across Integrated Community Services.		(118)	(118)
Integrated Community Services	Placement pressure in Integrated Community Services.	570		570
Integrated Community Services	Underspend in In-House Older People Services.		(29)	(29)
Integrated Community Services	Overspend in In-House Physical Disability Services.	27		27
Strategy and Commissioning	Non delivery of savings in Strategy and Commissioning.	925		925
Strategy and Commissioning	Housing Related Support pressures.	113		113
Strategy and Commissioning	Placement pressure in Mental Health Services.	505		505
Strategy and Commissioning	Overspend in block contracts, primarily rising through under collection of income in Care UK homes.	205		205
Strategy and Commissioning	Collection of Substance Misuse client income.		(27)	(27)
Strategy and Commissioning	Underspend across Strategy and Commissioning.		(201)	(201)
Strategy and Commissioning	Underspend on Carers Pooled Budget.		(121)	(121)
Learning Disability Services	Non delivery of savings in Learning Disability Services.	1,473		1,473
Learning Disability Services	Overspend in In-House Learning Disability Services.	336		336
Learning Disability Services	Additional pressures in Learning Disability Services due to London Living Wage, Sleep-in judgements and additional capacity in Shared Lives and Community Access.	493		493
Learning Disability Services	Staffing Pressure in Learning Disability Services.	167		167
Learning Disability Services	Placement Pressure in Learning Disability Services.	375		375
Adult Social Care	Additional social care funding announced in Spring Budget 2017 (One-off).		(3,000)	(3,000)
Adult Social Care	Release of S117 and direct payments surpluses (One-off).		(1,158)	(1,158)
Adult Social Care	Adult social care funding stream realignment.		(1,774)	(1,774)
Total Adult Social Services		6,440	(6,450)	(10)
Total Housing and Adult Social Services		6,748	(6,758)	(10)
PUBLIC HEALTH				
<i>Break-even forecast</i>				
Total Public Health		0	0	0
DIRECTORATE TOTAL				
		18,967	(16,545)	2,422
CORPORATE ITEMS				
Insurance Fund	Required transfer to the Insurance Fund based on the year-end actuarial review.	3,000		3,000
Cross-cutting Savings	Unachievable savings in 2017-18: - Further channel shift across both Contact Islington and other council services (£435k) - Income generating activities across the council, including increasing Income from existing services, maximising Income from assets and developing new services (£720k)	1,155		1,155

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No Recourse to Public Funds	Uncontrollable pressure due to the Council's statutory duty to provide assistance to all destitute clients who are Non-European Union nationals and can demonstrate need under Section 21 of the National Assistance Act, 1948. This is commonly referred to as No Recourse to Public Funds (NRPF).	813		813
Apprenticeship Levy	General Fund cost of Apprenticeship Levy.	531		531
Bad Debt Provision	Estimated contribution to sundry debt bad debt provision.	250		250
Inquiry Costs.	Associated costs of inquiry into historic child abuse.	246		246
Carbon Reduction Commitment	Unbudgeted costs of the Government's Carbon Reduction Commitment scheme.	150		150
Corporate Financing Account	The Council continues to follow a successful Treasury Management Strategy of shorter-term borrowing at low interest rates. This, along with unbudgeted investment income, has saved the General Fund (-£4.2m) in corporate financing costs in 2017-18. The Treasury Management Strategy is kept under constant review to ensure that available resources are optimised and the longer-term interest rate position reviewed within an effective risk management framework and in line with the approved strategy.		(4,289)	(4,289)
Levies	Underspend on the corporate levies budget compared to the estimate before the start of the financial year.		(307)	(307)
Grant Income	Unbudgeted Section 31 grant income to compensate for the impact on the Council's top-up grant of capping the business rates multiplier.		(39)	(39)
Total Corporate Items		6,145	(4,635)	1,510
GROSS TOTAL		25,112	(21,180)	3,932