

Appendix 1: 2018-19 General Fund Revenue Monitoring by Individual Variance - Outturn

Directorate / Service Area	Sub-Heading	Description of Over/(Under) Spend	Over-spend	Under-spend	Net Over/(Under) Spend	% of Directorate Net Budget that Over/(Under) Spent
			£000	£000	£000	%
RESOURCES						
Accommodation and Facilities	Business Rates	Reduction in costs relating to rationalisation of buildings.		(483)	(483)	-1.1%
Revenues and Benefits	Revenues and Benefits	Recovery of income and saving on bad debt provision.		(425)	(425)	-1.0%
Revenues and Benefits	Housing Benefit Admin Grants	Unbudgeted one-off grant income.		(573)	(573)	-1.3%
Accommodation and Facilities	Commercial Property	Commercial income has been budgeted to rise significantly. However, practical issues have meant that the development project at Old Street has taken longer than anticipated and has caused a delay in achieving this income	827		827	1.9%
Accommodation and Facilities	Assembly Hall/Other	The Assembly Hall has overachieved its income target by £200k, and rationalisation of building maintenance has saved a further £625k.		(825)	(825)	-1.9%
Digital Services and Transformation	Software Upgrade	Renewal of Microsoft Enterprise has led to additional costs of £600k and a combination of mobile phone contracts and consultancy has cost a further £700k.	1,300		1,300	3.0%
All	All	Vacancy management in a number of areas has saved £1.9m and the combined effect of running costs underspends across the directorate has saved a further £2.1m. These savings have been offset by additional staffing costs, including pension strain costs, amounting to £0.5m.		(3,513)	(3,513)	-8.2%
All	All	Proposed carry forward of underspends across the directorate to fund various future ongoing projects.	3,436		3,436	8.0%
Total Resources			5,563	(5,819)	(256)	-0.6%
CHIEF EXECUTIVE'S DIRECTORATE						
All	All	The Chief Executive's directorate is forecasting an underspend mainly due to holding vacant posts.		(440)	(440)	-22.2%
Total Chief Executive's Directorate			0	(440)	(440)	-22.2%
CHILDREN, EMPLOYMENT AND SKILLS						
Youth and Communities	Crime, Violence and Offending	Balance of demand led budget for commissioning specialist services in relation to crime violence and offending		(61)	(61)	-0.1%
Youth and Communities	Crime, Violence and Offending	Planned underspend due to original contracts for preventing youth violence starting mid-year. This underspend was being held in the event that the bid to MHCLG for the Supporting Families Against Youth Crime was unsuccessful. Funding from MHCLG has now been confirmed.		(169)	(169)	-0.2%
Youth and Communities	Crime, Violence and Offending	Reduced numbers of young people remanded to custody and for less days. This is a volatile demand led budget.		(52)	(52)	-0.1%
Youth and Communities	All	Staffing underspend from reduced use of consultants and agency staff and reduced costs of business support across youth and communities - early delivery of savings		(80)	(80)	-0.1%
Youth and Communities	Play and Youth	Net overspend against the universal play and youth budget due to unrealised lease fees from the Education and Skills Funding Agency.	32		32	0.0%
Safeguarding and Family Support	Children in Need	Reduction in health commissioning posts.		(137)	(137)	-0.2%
Safeguarding and Family Support	Children in Need	Reduction in care proceedings.		(24)	(24)	0.0%
Safeguarding and Family Support	Disabled Children's Service	Lower than estimated spend on short breaks and additional income received through increased monitoring of personal budgets.		(114)	(114)	-0.1%
Safeguarding and Family Support	Children Looked After (Non-Placements)	Inter-agency adoption - increase in net cost as we have purchased more placements than we have sold.	182		182	0.2%
Safeguarding and Family Support	Children Looked After Placements	A delay to the completion of the joint procurement exercise with Housing and Adult Social Services to purchase additional accommodation for looked after children. The procurement strategy has been amended to minimise the impact in-year.	150		150	0.2%
Safeguarding and Family Support	Children Looked After Placements	Reduction in number of children in residential provision.		(259)	(259)	-0.3%
Safeguarding and Family Support	Children Looked After Placements	Balance of placements demographic contingency budget.		(500)	(500)	-0.6%
Safeguarding and Family Support	Children Looked After (Non-Placements)	Pressure against temporary accommodation costs, including Unaccompanied Asylum Seeking Children (UASC) with appeal rights exhausted. This is partially offset by budget provision for the gap between short-term temporary accommodation top-up for children in need and the housing benefit cap.	85		85	0.1%
Safeguarding and Family Support	Safeguarding and Quality Assurance	Overspend against the workforce development budget offset by a staffing underspend due to a secondment to the Early Help for Families Service.		(15)	(15)	0.0%
Safeguarding and Family Support	Safeguarding and Family Support Management	Vacant head of service post.		(8)	(8)	0.0%
Learning and Schools	Early Years	Inflation on childcare fees from September 2017 and September 2018.		(330)	(330)	-0.4%
Learning and Schools	Early Years	Lower occupancy in community nurseries than budgeted following the outcome of the spring census.		(126)	(126)	-0.1%
Learning and Schools	All	Net staffing underspend in Learning and Schools.		(18)	(18)	0.0%
Learning and Schools	Early Years	New holiday hunger scheme is currently being piloted meaning that budget allocation is not being utilised in full in this financial year, and additional underspend against the over 5s childcare subsidy budget.		(171)	(171)	-0.2%
Learning and Schools	Building Schools for the Future	Unbudgeted costs of cleaning Holloway Pool	60		60	0.1%
Learning and Schools	Special Educational Needs (SEN) Transport	Despite significant work with Environment and Regeneration to manage these pressures, a significant overspend (£695k) has still materialised (£209k more than last year). A £200k demographic growth contingency had been set aside for SEN transport, which reduces the bottom line overspend to £495k. This is a high risk demand led budget.	495		495	0.6%
Learning and Schools	Universal Free School Meals	The numbers of children not eligible for statutory free school meals has stabilised and therefore the demographic contingency for universal free school meals is not expected to be used in 2018-19 (£200k). Numbers have reduced further based on meal claims processed to date (£59k).		(259)	(259)	-0.3%
Partnerships and Service Support	ICT	Unbudgeted support costs for IslingtonCS portal and reduced income.	31		31	0.0%
Partnerships and Service Support	Information and Performance	Staffing underspend in the information and performance team		(49)	(49)	-0.1%
Partnerships and Service Support	Directorate Management	Forecast staffing underspend against directorate management budget		(20)	(20)	0.0%
Partnerships and Service Support	Cardfields	Reduction in schools funding, repayment of corporately funded capital works, forecast shortfall in income and urgent maintenance costs. This is partly mitigated through actively targeting weekend hire at identified groups, construction of a special offer for weeks that we can't sell and a review of costs.	76		76	0.1%
Strategy and Planning	Strategy and Planning	Early delivery of strategy and planning savings.		(8)	(8)	0.0%
Health Commissioning	Health Commissioning	Unbudgeted income from health and underspend against health commissioning running costs		(36)	(36)	0.0%
Total Children, Employment and Skills			1,111	(2,436)	(1,325)	-1.5%
ENVIRONMENT AND REGENERATION						
Planning and Development	Development Control	Lower levels of income and agency cost pressure.	214		214	0.8%
Planning and Development	Building Control	Lower levels of building control income.	100		100	0.4%

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Public Protection	Local Land Charges	Decline in local land charges income.	100	100	0.4%	
Public Realm	Highways and Energy Services	Unachievable street lighting Wi-Fi concession income.	120	120	0.5%	
Public Realm	Street Environmental Services	Sickness levels exceeding target operating model.	750	750	2.9%	
Public Realm	Street Environmental Services	Additional staff cover due to operational, performance and disciplinary issues.	225	225	0.9%	
Public Realm	Street Environmental Services	Driver grade uplift to reflect additional supervision duties.	120	120	0.5%	
Public Realm	Street Environmental Services	Delays in fleet replacement due to ULEZ considerations.	400	400	1.6%	
Public Realm	Street Environmental Services	Anticipated fuel savings offset by higher pump prices.	100	100	0.4%	
Public Realm	Street Environmental Services	Additional staff costs due to changes in refuse collection service.	444	444	1.7%	
Public Realm	Street Environmental Services	One-off costs relating to service modernisation and use of technology.	155	155	0.6%	
Public Realm	Street Environmental Services	Shortfall in commercial waste income.	250	250	1.0%	
Public Realm	Parking and Traffic Services	Shortfall in pay & display and permit income.	344	344	1.3%	
Public Protection	Private Sector Housing	Underspend in private sector housing grants (one-off).	(430)	(430)	-1.7%	
Public Protection	Various	Vacancies across the division.	(100)	(100)	-0.4%	
Public Protection	Various	Additional HRA income due to new recharge calculation.	(170)	(170)	-0.7%	
Public Protection	Various	Additional income from various income streams.	(129)	(129)	-0.5%	
Public Realm	Greenspace and Leisure	Additional HRA income due to new recharge calculation.	(448)	(448)	-1.7%	
Public Realm	Highways and Energy Services	Additional HRA income due to new recharge calculation.	(30)	(30)	-0.1%	
Public Realm	Highways and Energy Services	Carbon offset income within Energy Services.	(120)	(120)	-0.5%	
Public Realm	Highways and Energy Services	Additional income from Angelic Energy.	(20)	(20)	-0.1%	
Public Realm	Highways and Energy Services	Spend previously allocated to revenue to be financed from capital resources.	(378)	(378)	-1.5%	
Public Realm	Street Environmental Services	Additional HRA income due to new recharge calculation.	(900)	(900)	-3.5%	
Total Environment and Regeneration			3,322	(2,725)	597	2.3%
HOUSING AND ADULT SOCIAL SERVICES						
The Housing General Fund forecast is break-even with no significant net variances at divisional level.						
Total Housing General Fund			0	0	0	0.0%
Integrated Community Services	In-house Service - Day Offer Review	Non-delivery of savings.	843	843	1.2%	
Learning Disabilities	In-house Review	Non-delivery of savings.	399	399	0.6%	
Adult Social Services	All	Improved Better Care Fund (Stabilising the Social Care System) one-off income.	(1,242)	(1,242)	-1.8%	
Total Adult Social Services			1,242	(1,242)	0	0.0%
Total Housing and Adult Social Services			1,242	(1,242)	0	0.0%
PUBLIC HEALTH						
The Public Health forecast is break-even as any underspends will be carried forward to future years as part of the ring-fenced public health account.						
Total Public Health			0	0	0	0.0%
DIRECTORATE TOTAL			11,238	(12,662)	(1,424)	
CORPORATE ITEMS						
Transformation Reserve	Transformation Reserve	Transfer to transformation reserve from a comprehensive balance sheet review, as assumed in 2019-20 budget setting assumptions. The transformation reserve will provide up-front investment for the delivery of transformational revenue savings over the medium-term.	2,500	2,500	-1.0%	
Housing Needs	NRPF	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).	621	621	-0.3%	
Invest to Save	Bike Hangars	Transfer to capital reserve for the cost of bike hangars in the capital programme that will secure an ongoing income stream for the Council.	568	568	-0.2%	
Homelessness	Homelessness	Unbudgeted corporate funding for Street Homelessness Coordinator and Street Homelessness Outreach Officer (now mainstreamed into 2019-20 budget).	90	90	0.0%	
Corporate Financing Account	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 (-£2.8m) in corporate financing costs in 2018-19. 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.	(2,782)	(2,782)	1.1%	
Inflation	Pay Inflation	Underspend against corporate budget for 2018-19 pay inflation.	(1,610)	(1,610)	0.7%	
Unbudgeted Income	Unbudgeted Income	Net unbudgeted corporate grant income, primarily relating to unbudgeted business rates retention levy surplus grant confirmed late in the financial year.	(1,298)	(1,298)	0.5%	
Levies	Levies	Underspend on corporate levies budget compared to the estimate before the start of the financial year.	(150)	(150)	0.1%	
Contingency	Contingency	Unused 2018-19 contingency budget.	(2,000)	(2,000)	0.8%	
Total Corporate Items			3,779	(7,840)	(4,061)	1.6%
GROSS TOTAL			15,017	(20,502)	(5,485)	