

Appendix 1: 2019/20 General Fund Revenue Monitoring by Individual Variance - Month 4

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
			£m	£m	£m	%
RESOURCES						
Accommodation and Facilities	Business Rates	Reduction in costs relating to rationalisation of buildings.		(0.378)	(0.378)	(0.9%)
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 a delay in achieving full income growth.	1.178		1.178	2.9%
Financial Management	Corporate Audit Fee	Re-negotiation of contract with a new supplier.		(0.064)	(0.064)	(0.2%)
All	Vacancy Management	Vacancy management across the directorate.		(0.069)	(0.069)	(0.2%)
All	One-off Income	2018/19 Carry Forward for Transformation Projects (£500k) and allocation from corporate transformation fund for ERP discovery phase costs (£200k).		(0.700)	(0.700)	(1.7%)
Total Resources			1.178	(1.211)	(0.033)	(0.1%)
CHIEF EXECUTIVE'S DIRECTORATE						
Chief Executive's Office	Chief Executive's Office	Overspend on consultancy costs.	0.154		0.154	13.4%
Chief Executive's Office	Chief Executive's Office	Underspend on salaries.		(0.086)	(0.086)	(7.5%)
Communications and Change	Communications and Change	Underspend on running costs.		(0.030)	(0.030)	(2.6%)
Total Chief Executive's Directorate			0.154	(0.116)	0.038	3.3%
ENVIRONMENT AND REGENERATION						
Planning & Development	Development Control	Lower levels of development control income due to lower levels of economic activity.	0.226		0.226	1.4%
Planning & Development	Building Control	Lower levels of building control income due to lower levels of economic activity.	0.188		0.188	1.2%
Public Protection	Local Land Charges	Decline in Local Land Charges income.	0.163		0.163	1.0%
Public Protection	Various	Redundancy and pension strain costs.	0.184		0.184	1.2%
Public Realm	Greenspace and Leisure	Various.	0.117		0.117	0.7%
Public Realm	Highways and Energy Services	Lower level of income from the advertising concession contract.	0.200		0.200	1.3%
Public Realm	Highways and Energy Services	iCo income pressure as a result of income generated being accounted for elsewhere.	0.200		0.200	1.3%
Public Realm	Highways and Energy Services	Unachievable street lighting Wi-Fi concession income.	0.160		0.160	1.0%
Public Realm	Highways and Energy Services	Pressure around the lease arrangement for one of the depots.	0.085		0.085	0.5%
Public Realm	Street Environmental Services	Additional staff costs due to changes in refuse collection service.	0.500		0.500	3.2%
Public Realm	Street Environmental Services	Delays in fleet replacement due to ULEZ considerations.	0.400		0.400	2.6%
Public Realm	Street Environmental Services	Sickness levels exceeding target operating model.	0.325		0.325	2.1%
Public Realm	Street Environmental Services	Shortfall in Commercial Waste income.	0.250		0.250	1.6%
Public Realm	Street Environmental Services	Driver grade uplift to reflect additional supervision duties due to Operator ('O') licence requirements.	0.120		0.120	0.8%
Public Realm	Street Environmental Services	Additional staff cover due to operational, performance and disciplinary issues.	0.100		0.100	0.6%
Public Realm	Street Environmental Services	Anticipated fuel savings offset by higher pump prices.	0.100		0.100	0.6%
Public Realm	Street Environmental Services	ULEZ on non compliant council vehicles.	0.100		0.100	0.6%
Public Realm	Street Environmental Services	Shortfall in bulky waste income.	0.080		0.080	0.5%
Public Realm	Street Environmental Services	One-off abortive costs associated with service re-design.	0.022		0.022	0.1%
Public Protection	Various	Higher levels of income achieved across enforcement, pest and animal services.		(0.278)	(0.278)	(1.8%)
Public Protection	Various	Net employee costs across the division.		(0.207)	(0.207)	(1.3%)
Public Protection	Various	Underspend on running expenses budgets throughout the division.		(0.070)	(0.070)	(0.4%)
Public Realm	Highways and Energy Services	Higher levels of income and spend management across the service.		(0.251)	(0.251)	(1.6%)
Total Environment and Regeneration			3.520	(0.806)	2.714	17.3%
HOUSING						
Homelessness	Temporary Accommodation	Increase in demand for the use of TA due to increase in numbers	0.520		0.520	5.6%
Homelessness	Temporary Accommodation	Use of grants to fund pressure		(0.520)	(0.520)	(5.6%)
Total Housing			0.520	(0.520)	0.000	0.0%
PEOPLE						
No material variances.			0.000	0.000	0.000	0.0%
Total Children's, Employment and Skills			0.000	0.000	0.000	0.0%
Adult Social Care	Adult Social Care	Legal costs.	0.070		0.070	0.1%
Integrated Community Services	Re-profiled Savings	Assistive technology.	0.280		0.280	0.4%
Integrated Community Services	Reablement	Reablement overspend.	0.242		0.242	0.3%
Integrated Community Services	Undelivered Savings	Adult Social Care case reviews.	0.710		0.710	1.0%
Learning Disabilities	Placements	Placements overspend (net of management action).	1.174		1.174	1.7%
Strategy and Commissioning	Re-profiled Savings	Adult Social Care transformation.	1.500		1.500	2.2%
Strategy and Commissioning	Re-profiled Savings	Previous MTFS savings.	0.370		0.370	0.5%
Strategy and Commissioning	Re-profiled Savings	Advocacy.	0.035		0.035	0.1%
Strategy and Commissioning	Re-profiled Savings	Age UK.	0.035		0.035	0.1%
Strategy and Commissioning	Re-profiled Savings	Intermediate care.		(0.240)	(0.240)	(0.3%)
Adult Social Services	One-off Income	Social Care Grant, Improved Better Care Fund (Stabilising the Social Care System), Winter Pressures Funding, Direct Payments Surplus and 2018/19 Carry Forward.		(4.176)	(4.176)	(6.0%)
Total Adult Social Services			4.416	(4.416)	0.000	0.0%
Total People			4.416	(4.416)	0.000	0.0%
PUBLIC HEALTH						
No material variances.					0.000	
Total Public Health			0.000	0.000	0.000	
DIRECTORATE TOTAL			9.788	(7.069)	2.719	
CORPORATE ITEMS						
Housing Needs	NRPF	Uncontrollable pressure due to the Council's statutory, yet unfunded, duty to provide a safety net to vulnerable migrants with No Recourse to Public Funds (NRPF) and European Economic Area nationals.	0.669		0.669	(0.3%)
Corporate Projects	Corporate Projects	Corporate project costs (non-recent projects).	0.500		0.500	(0.2%)
Corporate Financing Account	Corporate Financing Account	The Council continues to follow a successful Treasury Management Strategy of shorter-term borrowing at low interest rates, whilst the corporate financing budget for interest costs and debt repayment is currently based on the average long term cost of borrowing. This means that corporate financing costs in 2019/20 are significantly less than than budgeted. Combined with unbudgeted investment income, this is currently forecast to lead to an underspend in the corporate financing account of £3,234k. This forecast will be reviewed and updated to take into account the impact of re-profiling of the capital programme and some other changes in treasury arrangements.		(3.234)	(3.234)	1.4%
Levies	Levies	Underspend on corporate levies budget compared to the estimate before the start of the financial year.		(0.150)	(0.150)	0.1%
Total Corporate Items			1.169	(3.384)	(2.215)	1.0%
GROSS TOTAL			10.957	(10.453)	0.504	