

Appendix 1: 2019/20 General Fund Revenue Monitoring by Individual Variance - Month 9

Directorate / Service Area	Sub-Heading	Description of Over/(Under) Spend	Forecast Over/(Under) Spend Month 9	Forecast Over/(Under) Spend Month 8	Month to Month Change	% of Directorate Net Budget Over/(Under) Spent
			£m	£m	£m	%
CHIEF EXECUTIVE'S DIRECTORATE						
Chief Executive's Office	Chief Executive's Office	Overspend on consultancy costs	0.156	0.156	0.000	13.6%
Chief Executive's Office	Chief Executive's Office	Underspend on salaries	(0.088)	(0.088)	0.000	(7.6%)
Chief Executive's Office	Chief Executive's Office	Underspend on running costs	(0.004)	(0.004)	0.000	(0.3%)
Communications and Change	Communications and Change	Underspend on running costs	(0.060)	(0.060)	0.000	(5.2%)
Total Chief Executive's Directorate			0.004	0.004	0.000	0.3%
ENVIRONMENT AND REGENERATION						
Planning and Development	Building Control	Net overspend on employee costs	0.014	0.014	0.000	0.1%
Planning and Development	Building Control	Lower levels of building control income due to lower levels of economic activity	0.000	0.172	(0.172)	0.0%
Planning and Development	Development Control	Overspend forecast on consultant costs	0.065	0.065	0.000	0.4%
Planning and Development	Development Control	Overspend forecast on advertising and printing costs	0.042	0.042	0.000	0.2%
Planning and Development	Development Control	Lower levels of development control income due to lower levels of economic activity	0.000	0.065	(0.065)	0.0%
Public Protection	Local Land Charges	Decline in Local Land Charges income	0.062	0.163	(0.101)	0.3%
Public Protection	Various	Redundancy and pension strain costs	0.225	0.212	0.013	1.2%
Public Protection	Various	Overspend on legal costs across the division	0.098	0.052	0.046	0.5%
Public Realm	Greenspace and Leisure	Income pressures within parks events	0.000	0.380	(0.380)	0.0%
Public Realm	Greenspace and Leisure	Additional supervision costs as a result of barbecues	0.000	0.050	(0.050)	0.0%
Public Realm	Highways and Energy Services	Lower level of income from the advertising concession contract	0.225	0.225	0.000	1.2%
Public Realm	Highways and Energy Services	Cost of digitalisation of maps	0.039	0.039	0.000	0.2%
Public Realm	Highways and Energy Services	iCo income pressure as a result of income generated being accounted for elsewhere	0.000	0.200	(0.200)	0.0%
Public Realm	Highways and Energy Services	Unachievable street lighting Wi-Fi concession income	0.000	0.165	(0.165)	0.0%
Public Realm	Highways and Energy Services	Minor net revisions across the division	0.000	0.005	(0.005)	0.0%
Public Realm	Street Environmental Services	Shortfall in Commercial Waste income	0.400	0.500	(0.100)	2.2%
Public Realm	Street Environmental Services	Delays in fleet replacement due to ULEZ considerations	0.400	0.400	0.000	2.2%
Public Realm	Street Environmental Services	Additional staff costs due to higher levels of sickness and the levels of cover required for this operating model	0.345	0.628	(0.283)	1.9%
Public Realm	Street Environmental Services	ULEZ on non compliant council vehicles	0.150	0.150	0.000	0.8%
Public Realm	Street Environmental Services	One-off abortive costs associated with service re-design	0.022	0.022	0.000	0.1%
Public Realm	Street Environmental Services	Consumable spend on containers, bags and sacks	0.150	0.000	0.150	0.8%
Public Realm	Street Environmental Services	Additional staff costs due to changes in refuse collection service	0.000	0.500	(0.500)	0.0%
Public Realm	Street Environmental Services	Driver grade uplift to reflect additional supervision duties due to Operator ('O') licence requirements	0.000	0.120	(0.120)	0.0%
Public Realm	Street Environmental Services	Anticipated fuel savings offset by higher pump prices	0.000	0.100	(0.100)	0.0%
Public Realm	Street Environmental Services	Shortfall in bulky waste income	0.000	0.080	(0.080)	0.0%
Planning and Development	Various	Minor underspends across the division	0.000	(0.006)	0.006	0.0%
Public Protection	Various	Higher levels of income achieved across enforcement, pest and animal services	(0.183)	(0.183)	0.000	(1.0%)
Public Protection	Various	Net employee costs across the division	(0.339)	(0.356)	0.017	(1.8%)
Public Protection	Various	Net underspend on running costs throughout the division	(0.021)	0.000	(0.021)	(0.1%)
Public Realm	Fleet and Depots	Net underspend throughout the division	(0.085)	0.000	(0.085)	(0.5%)
Public Realm	Greenspace and Leisure	Salary underspends due to vacancies	(0.162)	(0.162)	0.000	(0.9%)
Public Realm	Greenspace and Leisure	Additional income on sports related activities	(0.144)	(0.144)	0.000	(0.8%)
Public Realm	Greenspace and Leisure	Additional income within parks events	(0.095)	0.000	(0.095)	(0.5%)
Public Realm	Greenspace and Leisure	Improved forecast on external income within the Tree Service	(0.048)	(0.048)	0.000	(0.3%)
Public Realm	Greenspace and Leisure	Net underspend throughout the division	(0.057)	(0.045)	(0.012)	(0.3%)
Public Realm	Highways and Energy Services	Higher levels of highways related income	(0.485)	(0.470)	(0.015)	(2.6%)
Public Realm	Highways and Energy Services	Festive lighting now covered corporately by structural adjustment	(0.150)	0.000	(0.150)	(0.8%)
Public Realm	Highways and Energy Services	Underspend in salaries due to vacancies and delays in recruitment	(0.148)	(0.137)	(0.011)	(0.8%)
Public Realm	Highways and Energy Services	Additional capital fee income	(0.065)	0.000	(0.065)	(0.4%)
Public Realm	Parking and Traffic Services	Underspend on running cost budgets and salary budget	(0.175)	(0.175)	0.000	(1.0%)
Public Realm	Parking and Traffic Services	Additional suspension income	(0.102)	0.000	(0.102)	(0.6%)
All	Various	Agreed allocation from the corporate contingency allocation to correct structural budget pressures (now allocated against the individual pressures)	0.000	(2.707)	2.707	0.0%
Total Environment and Regeneration			(0.022)	(0.084)	0.062	(0.1%)
HOUSING						
Temporary Accommodation	Pressure	Temporary Accommodation (Nightly Booked/PSL)	0.091	0.045	0.046	1.1%
Temporary Accommodation	Pressure	Islington Lettings	0.148	0.148	0.000	1.7%
Temporary Accommodation	Pressure	Bad Debt	0.058	0.058	0.000	0.7%
Temporary Accommodation	Underspend	Staffing/Other	0.010	(0.022)	0.032	0.1%
Housing Needs	Pressure	Legal Costs	0.267	0.264	0.003	3.1%
Housing Needs	Pressure	SHPS	0.126	0.126	0.000	1.5%
Housing Needs	Underspend	Staffing/Other	(0.230)	(0.217)	(0.013)	(2.7%)
Housing Strategy and Development	Underspend	Reassessment of Planning Enabling Role	(0.065)	(0.066)	0.001	(0.8%)
Housing Administration	Underspend	Staffing/Other	(0.012)	(0.036)	0.024	(0.1%)
Homelessness	One-off Income	Use of carried forward prior year grants in earmarked reserves.	(0.393)	(0.300)	(0.093)	(4.5%)
Total Housing			0.000	0.000	0.000	0.0%
PEOPLE						
Youth and Communities	Crime and Youth Offending	Reduced numbers on remand has continued from last year, indicating that a significant underspend could occur again this year. However, this is a demand led budget, and a small increase in activity can have a large impact on the budget, therefore only a very cautious estimate of the potential underspend is being reported at this stage	(0.150)	(0.100)	(0.050)	(0.2%)
Youth and Communities	Crime and Youth Offending	In addition to the above variance, the one-off contingency budget for remand is unlikely to be required in 2019/20	(0.300)	(0.300)	0.000	(0.3%)
Youth and Communities	All	Staff vacancies in Youth and Communities	(0.037)	(0.037)	0.000	(0.0%)
Youth and Communities	Play and Youth	Essential building maintenance costs across the youth and play estate	0.020	0.020	0.000	0.0%
Safeguarding and Family Support	Children in Need	Staff vacancies in the Children in Need provider service	(0.067)	(0.067)	0.000	(0.1%)
Safeguarding and Family Support	Children in Need	Direct payments - increased recovery of unused funds	(0.050)	(0.050)	0.000	(0.1%)
Safeguarding and Family Support	Children in Need	Increase in demand for short breaks	0.085	0.085	0.000	0.1%
Safeguarding and Family Support	Children in Need	Increase in demand for crisis intervention packages	0.047	0.047	0.000	0.1%
Safeguarding and Family Support	Children Looked After	Contact Service - increased levels of court directed Children Looked After contact services	0.006	0.006	0.000	0.0%
Safeguarding and Family Support	Children Looked After	Interagency pressure from purchasing more placements than we have sold	0.048	0.048	0.000	0.1%
Safeguarding and Family Support	Placements	Supported Accommodation - impact of delay to new pathway coupled with an upward movement in 16+ activity. There was an increase in the 16+ cohort during 2018/19 that if sustained will lead to an overspend against this budget.	0.416	0.416	0.000	0.5%
Safeguarding and Family Support	Placements	Increase in particularly complex children being placed in joint funded specialist provision	0.521	0.521	0.000	0.6%
Safeguarding and Family Support	Placements	Residential (regulated) - recent increase in demand for high cost residential placements	0.277	0.277	0.000	0.3%
Safeguarding and Family Support	Placements	Reduced activity in the fostering service in relation to both in-house foster carers and Independent Fostering Agencies	(0.273)	(0.273)	0.000	(0.3%)
Safeguarding and Family Support	Placements	Underspend against in-house permanency budgets	(0.112)	(0.112)	0.000	(0.1%)
Safeguarding and Family Support	Placements	Drawdown of placements contingency budget	(0.500)	(0.500)	0.000	(0.6%)
Safeguarding and Family Support	Social Work Teams	In-year underspend against the Children's Social Care transformation programme	(0.317)	(0.317)	0.000	(0.4%)
Safeguarding and Family Support	Social Work Teams	Re-profiling of spend on the Children's Social Care transformation programme in line with the updated investment plan in social work teams	0.317	0.317	0.000	0.4%
Learning and Schools	Pupil Services	Legal costs in relation to SEND appeals	0.095	0.095	0.000	0.1%
Learning and Schools	School Support Services	Staff vacancies and one-off income in School Support Services	(0.115)	(0.115)	0.000	(0.1%)
Learning and Schools	Early Years	Staff vacancies	(0.100)	(0.100)	0.000	(0.1%)

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Learning and Schools	Early Years	Forecast underspend against the holiday hunger budget now the programme is complete for 2019/20 as the Easter holidays fall in the next financial year	(0.109)	(0.109)	0.000	(0.1%)
Learning and Schools	SEN Transport	Forecast balance against the one-off SEN transport contingency budget	(0.100)	(0.100)	0.000	(0.1%)
Learning and Schools	School Uniform Grant	Increase in demand from eligible pupils for the Council's school uniform grant.	0.018	0.018	0.000	0.0%
Learning and Schools	Universal Free School Meals	The reduction in the number of children not eligible for statutory free school meals is expected to be maintained in 2019/20	(0.100)	(0.100)	0.000	(0.1%)
Partnerships and Service Support	Lacock Professional Development Centre	Loss of income following the overrun of works to address subsidence	0.029	0.029	0.000	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	0.050	0.050	0.000	0.1%
Employment, Skills and Culture	Arts Service	Staffing pressure offset by rental income from Dingley Place	(0.008)	(0.008)	0.000	(0.0%)
Health Commissioning	Health Commissioning	Underspend against running costs	(0.018)	(0.018)	0.000	(0.0%)
Total Children's, Employment and Skills			(0.427)	(0.377)	(0.050)	(0.5%)
Adult Social Care	Underspend	Contract negotiations	(0.750)	(0.750)	0.000	(1.1%)
Adult Social Care	Adult Social Care	Legal costs	0.080	0.080	0.000	0.1%
Integrated Community Services	Re-profiled Savings	Assistive technology	0.280	0.280	0.000	0.4%
Integrated Community Services	Underspend	Safeguarding	(0.101)	(0.048)	(0.053)	(0.1%)
Integrated Community Services	Pressure	In-house Physical Disabilities	0.022	0.020	0.002	0.0%
Integrated Community Services	Pressure	Memory and Cognition and Physical Disabilities Support Placements	1.689	0.533	1.156	2.4%
Integrated Community Services	Pressure	Mental Health Placements	0.578	0.613	(0.035)	0.8%
Integrated Community Services	Underspend	Improved assessment of client contributions	(0.700)	(0.500)	(0.200)	(1.0%)
Integrated Community Services	Underspend	Staffing Vacancies	(0.340)	(0.372)	0.032	(0.5%)
Integrated Community Services	Reablement	Reablement overspend	0.280	0.280	0.000	0.4%
Integrated Community Services	Pressure	S117 reimbursement costs	0.105	0.105	0.000	0.2%
Integrated Community Services	Demographic funding	Application of demographic funding	(1.000)	(1.000)	0.000	(1.4%)
Integrated Community Services	Undelivered Savings	Adult Social Care case reviews	0.710	0.710	0.000	1.0%
Learning Disabilities	Pressure	Placements overspend (net of management action)	1.036	1.036	0.000	1.5%
Strategy and Commissioning	Re-profiled Savings	Adult Social Care transformation	1.500	1.500	0.000	2.2%
Strategy and Commissioning	Re-profiled Savings	Previous MTFS savings	0.233	0.233	0.000	0.3%
Strategy and Commissioning	Re-profiled Savings	Advocacy	0.035	0.035	0.000	0.1%
Strategy and Commissioning	Re-profiled Savings	Age UK	0.035	0.035	0.000	0.1%
Strategy and Commissioning	Pressure	Staffing Pressures	0.091	0.000	0.091	0.1%
Strategy and Commissioning	Underspend	Carers Pool	(0.185)	0.000	(0.185)	(0.3%)
Strategy and Commissioning	Underspend	Mental Health Commissioning Pool	(0.075)	0.000	(0.075)	(0.1%)
Strategy and Commissioning	Underspend	Intermediate care	(0.087)	(0.087)	0.000	(0.1%)
Strategy and Commissioning	Underspend	Housing Related Support	(0.272)	0.000	(0.272)	(0.4%)
Strategy and Commissioning	Pressure	Integrated Community Equipment Services (ICES)	0.052	0.052	0.000	0.1%
Adult Social Care	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 in earmarked reserves	(3.966)	(3.505)	(0.461)	(5.7%)
Total Adult Social Services			(0.750)	(0.750)	0.000	(1.1%)
Total People			(1.177)	(1.127)	(0.050)	(0.7%)
PUBLIC HEALTH						
NHS Health Checks	Underspend	Early delivery of savings	(0.078)	0.000	(0.078)	0.0%
Other Public Health	Underspend	Additional NHS England Income (ring-fenced to Social Care Digital Pathfinder project)	(0.131)	0.000	(0.131)	0.0%
Other Public Health	Underspend	Other small underspends on the public health account	(0.018)	0.000	(0.018)	0.0%
Other Public Health	Carry forward	Carry forward of ring-fenced in-year public health grant underspend to reserves	0.227	0.000	0.227	0.0%
Total Public Health			0.000	0.000	0.000	0.0%
RESOURCES DIRECTORATE						
Digital Services	Various	Shared Digital contractual costs	0.500	0.000	0.500	1.2%
Accommodation and Facilities	Business Rates	Reduction in costs relating to rationalisation of buildings	(0.378)	(0.378)	0.000	(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.	1.113	1.113	0.000	2.7%
Financial Management	Corporate Audit Fee	Re-negotiation of contract with a new supplier	(0.064)	(0.064)	0.000	(0.2%)
All	Vacancy Management	Vacancy management and reduced running costs across the directorate	(0.199)	(0.167)	(0.032)	(0.5%)
All	One-off Income	Use of 2018/19 carry forward in earmarked reserves for various service specific and transformation projects	(0.472)	(0.515)	0.043	(1.2%)
Total Resources Directorate			0.500	(0.011)	0.511	1.2%
DIRECTORATE TOTAL			(0.695)	(1.218)	0.523	
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	0.643	0.605	0.038	(0.3%)
Corporate Projects	Cross-cutting savings	Unallocated cross-cutting savings that are now considered undeliverable in the current financial year	0.910	0.910	0.000	(0.4%)
Corporate Projects	Corporate Projects	Unbudgeted support costs for various corporate projects	1.270	1.270	0.000	(0.6%)
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 £3.873m	(3.946)	(3.984)	0.038	1.7%
Levies	Levies	Underspend on corporate levies budget compared to the estimate before the start of the financial year	(0.155)	(0.155)	0.000	0.1%
Total Corporate Items			(1.278)	(1.354)	0.076	0.6%
GROSS TOTAL			(1.973)	(2.572)	0.599	