

Appendix 1: 2019/20 General Fund Revenue Monitoring by Individual Variance - Month 12

Directorate / Service Area	Sub-Heading	Description of Over/(Under) Spend	Over/(Under) Spend Month 12 £m
CHIEF EXECUTIVE'S DIRECTORATE			
Chief Executive's Office		Overspend on contract costs	0.166
Communications & Change	Communications	Overspend on agency costs	0.114
Communications & Change	Islington Now	Additional print costs	0.005
Communications & Change	Islington Now	Loss of advertising revenue	0.010
Communications & Change	Print Services	Overspend on staffing	0.016
Chief Executive's Office		Underspend on salaries	(0.085)
Chief Executive's Office		Underspend on running costs	(0.001)
Communications & Change	Communications	Net underspend on employee costs	(0.052)
Communications & Change	Communications	Underspend on running costs	(0.055)
Communications & Change	Communications	Recharge income for two posts	(0.089)
Communications & Change	Print Services	Additional income received	(0.042)
Communications & Change	Print Services	Underspend on IT budgets	(0.026)
Communications & Change	Print Services	Underspend on printing and other running costs due to events not happening i.e. Residents Survey/EPIC Awards	(0.039)
Total Chief Executive's Directorate			(0.078)
ENVIRONMENT AND REGENERATION			
Planning & Development	Building Control	Overspend on software costs and other minor revisions throughout	0.020
Planning & Development	Inclusive Economy	Overspend on GGF Bid & Market Strategy and contract costs	0.086
Planning & Development	Development Control	Overspend on contract costs	0.040
Planning & Development	Development Control	Overspend forecast on advertising and printing costs	0.040
Planning & Development	Transport Planning	Overspend on contract costs and other running costs	0.029
Planning & Development	Various	Minor overspends throughout	0.015
Public Protection	Local Land Charges	Decline in Local Land Charges income	0.070
Public Protection	Various	Redundancy & Pension Strain costs	0.258
Public Protection	Various	Net overspend on legal costs throughout the division	0.045
Public Realm	Greenspace & Leisure	Leisure Estate rent reduction March 2020	0.185
Public Realm	Highways & Energy Services	Lower level of income from the advertising concession contract	0.225
Public Realm	Highways & Energy Services	Symology increases due to upgrade	0.032
Public Realm	Highways & Energy Services	Deed of variation legal costs	0.049
Public Realm	Highways & Energy Services	Cost of digitalisation of maps	0.039
Public Realm	Parking & Traffic Services	Underachievement of Parking income streams	0.488
Public Realm	Street Environmental Services	Additional staff costs associated with delivering operating model including two extra crews	1.067
Public Realm	Street Environmental Services	Delays in fleet replacement due to ULEZ considerations	0.400
Public Realm	Street Environmental Services	Shortfall in Commercial Waste income	0.254
Public Realm	Street Environmental Services	Consumable spend on containers, bags and sacks and general purchases	0.164
Public Realm	Street Environmental Services	ULEZ on non compliant council vehicles	0.150
Public Realm	Street Environmental Services	Additional costs for uniforms, phones and software	0.132
Public Realm	Street Environmental Services	PPE, sanitiser spend and agency costs due to COVID-19	0.086
Public Realm	Street Environmental Services	In cab devices	0.080
Public Realm	Street Environmental Services	One-off abortive costs associated with service re-design	0.022
Public Realm	Street Environmental Services	Minor overspends throughout	0.015
Planning & Development	Various	Net underspend on employee costs	(0.041)
Planning & Development	Various	Slight revision of income	(0.051)
Public Protection	Various	Net employee costs across the division	(0.338)
Public Protection	Various	Higher levels of income achieved across enforcement, pest and animal services	(0.169)
Public Protection	Various	Net underspend on running costs throughout the division	(0.033)
Public Realm	Fleet & Depots	Net underspend throughout the division	(0.096)
Public Realm	Fleet & Depots	Net salary savings	(0.046)
Public Realm	Fleet & Depots	Underspend on Healthmatic contract	(0.040)
Public Realm	Fleet & Depots	Crouch Hill Management costs underspend	(0.024)
Public Realm	Greenspace & Leisure	Additional income on sports related activities and parks events	(0.277)
Public Realm	Greenspace & Leisure	Salary underspends due to vacancies, secondments and delays in recruitment	(0.225)
Public Realm	Greenspace & Leisure	Other minor underspends on running cost budgets throughout the service	(0.055)
Public Realm	Highways & Energy Services	Higher levels of highways related income	(0.541)
Public Realm	Highways & Energy Services	Underspend in salaries due to vacancies and delays in recruitment	(0.117)
Public Realm	Highways & Energy Services	Underspend on festive lighting	(0.089)
Public Realm	Highways & Energy Services	Overachievement of income within Energy services	(0.048)
Public Realm	Highways & Energy Services	Minor underspends throughout	(0.003)
Public Realm	Parking & Traffic Services	Underspend on running cost budgets and salary budget	(0.163)
Public Realm	Parking & Traffic Services	Additional fee income	(0.125)
Public Realm	Street Environmental Services	NLWA Levy Adjustment	(0.150)
Public Realm	Street Environmental Services	Additional HRA recharge income for workshop labour costs	(0.111)
Total Environment and Regeneration			1.249
HOUSING			
Temporary Accommodation		Temporary Accommodation (Nightly Booked/PSL)	0.001
Temporary Accommodation		Islington Lettings	0.378
Temporary Accommodation		Bad Debt	(0.058)
Temporary Accommodation		Staffing/Other	(0.065)
Housing Needs		Legal Costs	0.156
Housing Needs		SHPS	0.104
Housing Needs		Staffing/Other	(0.302)
Housing Strategy and Development		Reassessment of Planning Enabling Role	(0.066)
Housing Administration		Staffing/Other	(0.005)
All	One-off Income	Use of carried forward prior year grants in earmarked reserves.	(0.143)
Total Housing			0.000
PEOPLE			

Appendix 1: 2019/20 General Fund Revenue Monitoring by Individual Variance - Month 12

Directorate / Service Area	Sub-Heading	Description of Over/(Under) Spend	Over/(Under) Spend Month 12
Youth and Communities	Crime Violence and Offending	Reduced numbers on remand has continued from last year, leading to a significant underspend. However, this is a demand led budget, and a small increase in activity can have a large impact on the budget. The low level of young people placed in secure remand by the courts has continued throughout the year.	(0.422)
Youth and Communities	Crime Violence and Offending	One-off contingency budget for remand	(0.300)
Youth and Communities	Crime Violence and Offending	Commissioning underspend	(0.041)
Youth and Communities	All	Staff vacancies in Youth and Communities	(0.078)
Youth and Communities	Play and Youth	Essential building maintenance costs across the youth and play estate	0.004
Safeguarding and Family Support	Children in Need	Staff vacancies in the CIN service	(0.136)
Safeguarding and Family Support	Children in Need	Direct payments - increased recovery of unused funds	(0.076)
Safeguarding and Family Support	Children in Need	The forecast increase in demand for short breaks has not materialised, leading to an underspend	(0.027)
Safeguarding and Family Support	Children in Need	Increase in demand for crisis intervention packages	0.014
Safeguarding and Family Support	Children in Need	Legal costs in relation to care proceedings	0.127
Safeguarding and Family Support	Children Looked After	Contact Service - the small forecast overspend from increased levels of court directed Children Looked After contact services has not materialised	(0.006)
Safeguarding and Family Support	Children Looked After	Interagency pressure form purchasing more placements than we have sold	0.113
Safeguarding and Family Support	Children Looked After	Increased demand for adoption support services	0.027
Safeguarding and Family Support	Children Looked After	Staffing underspend in the CLA service offset by an overspend against non-staffing budgets	0.017
Safeguarding and Family Support	Placements	Supported Accommodation - impact of delay to HASS Pathway coupled with an upward movement in 16+ activity. There was an increase in activity during 2018/19 in the 16+ cohort that has so far been sustained leading to a forecast overspend against this budget.	0.720
Safeguarding and Family Support	Placements	An increase in particularly complex children being placed in joint funded specialist provision	0.374
Safeguarding and Family Support	Placements	Residential (regulated) - recent increase in demand for high cost residential placements	0.747
Safeguarding and Family Support	Placements	Reduced activity in the fostering service in relation to both in-house foster carers and Independent Fostering Agencies	(0.551)
Safeguarding and Family Support	Placements	Reduced activity against In-house permanency budgets	(0.248)
Safeguarding and Family Support	Placements	Draw-down of placements contingency budget	(0.500)
Safeguarding and Family Support	Safeguarding and Quality Assurance	Overspend against the Frontline Service (£118k) offset by a number of underspends across the service (£83k)	0.035
Safeguarding and Family Support	Social Work Teams	In-year underspend against the Children's Social Care transformation programme	(0.317)
Learning and Schools	Pupil Services	Legal costs in relation to SEND appeals	0.087
Learning and Schools	School Support Services	Staff vacancies and one-off income in School Support Services	(0.193)
Learning and Schools	Early Years	Staffing underspend in Bright Start	(0.043)
Learning and Schools	Early Years	More income generation in Children's Centres than budgeted for following the spring census and staffing underspends	(0.264)
Learning and Schools	Early Years	Lower occupancy in community nurseries than budgeted for following the spring census	(0.194)
Learning and Schools	Early Years	Staff vacancies in Early Years	(0.163)
Learning and Schools	Early Years	Underspend against the holiday hunger budget now the programme is complete for 2019/20 as the Easter holidays fall in the next financial year	(0.105)
Learning and Schools	Early Years	Small underspend against the over-5s childcare subsidy	(0.015)
Learning and Schools	SEN Transport	Balance against the one-off SEN transport contingency budget	(0.120)
Learning and Schools	School Uniform Grant	Increase in demand from eligible pupils for the Council's School Uniform grant	0.010
Learning and Schools	Universal Free School Meals	Continued reduction in numbers of children not eligible for statutory free school meals	(0.182)
Learning and Schools	School Redundancy budget	General fund share of the unapplied school redundancy budget	(0.023)
Partnerships and Service Support	Laycock Centre	Loss of income following the overrun of works to address subsidence	0.024
Partnerships and Service Support	Service Support	Staffing underspend against the directorate management budget	(0.056)
Partnerships and Service Support	Service Support	Overspend against directorate support services	0.055
Partnerships and Service Support	Cardfields	Reduction in school's funding, repayment of corporately funded capital works, forecast shortfall in income and urgent maintenance costs	0.102
Partnerships and Service Support	Cardfields	Early repayment of internal loan for capital maintenance at Cardfields	0.050
Partnerships and Service Support	Holloway School Pool	Costs in relation to Highbury Pool for which there is no budget	0.060
Partnerships and Service Support	Redundancy Provision	Unapplied one-off provision for redundancy costs	(0.150)
Strategy and Planning	Strategy and Planning	Small overspend against the strategy and planning budget	0.005
Employment, Skills and Culture	Arts Service	Staffing underspend	(0.002)
Employment, Skills and Culture	Libraries Service	Small net overspend across the Libraries Service	0.014
Employment, Skills and Culture	Post-16 Progression Team	Underspend against running costs	(0.012)
Employment, Skills and Culture	Childcare bursaries	Underspend against the childcare bursary budget	(0.019)
Employment, Skills and Culture	Employment	Underspend in the employment service	(0.041)
Health Commissioning	Health Commissioning	Small overspend in the Health Commissioning team	0.003
Total Children's, Employment and Skills			(1.696)
Adult Social Care		Care UK contract negotiations	(1.400)
Adult Social Care		Bad debt provision increase	0.175
Adult Social Care		Application of one-off funding	(0.177)
Integrated Community Services	Re-profiled savings	Assistive technology	0.280
Integrated Community Services		Safeguarding	(0.109)
Integrated Community Services		Reablement	0.167
Integrated Community Services		Operational staffing	(0.597)
Integrated Community Services		Mental Health Placements	0.459
Integrated Community Services		Direct Payment Surplus	(0.200)
Learning Disabilities		In-House Placements	0.496
Learning Disabilities		SLAs	0.476
Learning Disabilities		Placements	1.558
Learning Disabilities		Direct Payment Surplus	(0.400)

Appendix 1: 2019/20 General Fund Revenue Monitoring by Individual Variance - Month 12

Directorate / Service Area	Sub-Heading	Description of Over/(Under) Spend	Over/(Under) Spend Month 12
Learning Disabilities		Client Contributions	(0.369)
Learning Disabilities		Additional CCG Contribution to the ILDP Pool	(0.381)
Learning Disabilities		Application of one-off funding	(1.380)
Strategy and Commissioning	Re-profiled savings	Adult Social Care transformation	1.500
Strategy and Commissioning	Re-profiled savings	Previous MTFS savings	0.233
Strategy and Commissioning	Re-profiled savings	Advocacy	0.035
Strategy and Commissioning	Re-profiled savings	Age UK	0.035
Strategy and Commissioning		Staffing Pressures	0.151
Strategy and Commissioning		Housing Related Support	(0.466)
Strategy and Commissioning		Taxi card scheme	(0.059)
Adult Social Care	One-off Income	Application of one-off funding	(1.443)
Total Adult Social Services			(1.416)
Total People			(3.112)
PUBLIC HEALTH			
Children 0-5 Years		Increased activity within the service	0.058
NHS Health Checks		Early delivery of savings	(0.078)
NHS Health Checks		Delay to 2020/21 in recruiting to DPP facilitators posts	(0.048)
Other Public Health		MOPAC funding deferred to 2020/21	(0.101)
Other Public Health		Other small overspends/underspends on the account	0.009
Other Public Health		Transfer of public health grant underspend to reserves	0.160
Total Public Health			0.000
RESOURCES DIRECTORATE			
Digital Services	Various	Shared Digital contractual costs	0.168
Accommodation and Facilities	Business Rates	Reduction in costs relating to rationalisation of buildings	(0.021)
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.	1.013
Revenues		Combination of under utilisation of BDP and summons raised	(0.612)
Financial Management	Corporate Audit Fee	Re-negotiation of contract with a new supplier	(0.027)
Financial Management	Internal Audit	Underspend on London Counter Fraud Initiative budget	(0.180)
All	Vacancy Management	Vacancy management and reduced running costs across the directorate, net of other committed expenditure.	(1.574)
Total Resources Directorate			(1.233)
DIRECTORATE TOTAL			(3.174)
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	0.360
Corporate Projects	Cross-cutting savings	Unallocated cross-cutting savings that are now considered undeliverable in the current financial year	1.000
Corporate Projects		Unbudgeted support costs for corporate projects and miscellaneous corporate costs	1.352
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.	(4.129)
Levies		Underspend on corporate levies budget compared to the estimate before the start of the financial year	(0.176)
Corporate Contingency		Unused corporate contingency budget	(2.373)
COVID-19 Grant Funding		Application of COVID-19 grant to related financial pressures in 2019/20	(1.265)
Total Corporate Items			(5.231)
OVERALL TOTAL			(8.405)