

Appendix A - Revenue Outturn 2017/18

Adults and Communities

	Original Budget	Revised Budget	Outturn Before Reserve Movements	Variation to Revised Budget	Reserve Movements	Outturn After Reserve Movements	Variation to Revised Budget		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Performance and Improvement	1,411	1,457	1,395	(62)	(1)	1,394	(63)	Underspend due to part year vacancies whilst recruitment was underway and not using agency staff unless business critical.	(4.3%)
Safeguarding	682	657	792	134	(29)	762	105	Overspend relates to Deprivation of Liberty Safeguards (DOLS) assessments. This service continued to be a significant cost pressure in 2017/18 as a result of Supreme Court judgements in 2014/15 and a loss of grant funding since 2015/16.	16.0%
Care Quality	3,675	3,132	2,815	(317)	(1)	2,814	(318)	Underspend due to part year vacancies whilst recruitment was underway and not using agency staff unless business critical. At outturn additional income of c.£0.190m was identified from Public Health for preventative contracts.	(10.2%)
Community Wellbeing	541	604	616	12	(40)	576	(28)	Underspend due to part year vacancies whilst recruitment was underway and not using agency staff unless business critical.	(4.6%)
Customer Care	254	213	187	(26)		187	(26)	Underspend due to part year vacancies whilst recruitment was underway and not using agency staff unless business critical.	(12.0%)
Customer Finance	840	851	769	(82)	(1)	768	(83)	Underspend due to part year vacancies whilst recruitment was underway and not using agency staff unless business critical.	(9.7%)
Director of Adult Social Services and Health	518	117	115	(2)		115	(2)		(1.7%)
Integrated care - LD & MH	35,972	39,473	42,562	3,089	(1,423)	41,139	1,666	The learning disability budgets have been experiencing pressure as a result of the transforming care (Winterbourne) agenda. The projections include c.£0.275m spend on three supported living placements where needs would previously have been met and funded by the NHS plus £0.210m from two similar cases where placements were made at the end of the last financial year. Though responsibility for this cohort of individuals has been transferred from the NHS to local authorities, funding has not followed for new clients like these. The impact of North Central London Transforming Care Plan is an increase in those with learning disabilities and autism living in the community to prevent the need for long term hospital care. The overspend includes expenditure relating to backdated claims for Ordinary Residence that have been lost. Previous legal advice was that LBB was likely to gain a favourable judgement in a number of cases and so no provision was included for these but this has not been borne out and as a result, there were one-off pressures of £0.860m.	4.2%
Integrated care - OA & PD	41,946	39,484	39,977	493	(100)	39,877	393	There is significant pressure from homecare, equipment and nursing care placements. The Council has been working hard to support local NHS partners to cope with the pressures on the health system and reduce delayed discharges of care. The growing demand from health has led to an increase of 14% of commissioned homecare hours from last year and an increase in costs £0.483m for the community equipment service. The latter has been mitigated through the capitalisation of equipment via the DFG budget.	1.0%
Prevention and Wellbeing	565	491	192	(299)	(122)	70	(421)	Underspend due to part year vacancies whilst recruitment was underway and not using agency staff unless business critical.	(85.8%)
Social Care Management	741	698	680	(17)		680	(17)	Underspend due to part year vacancies whilst recruitment was underway and not using agency staff unless business critical.	(2.5%)
Total	87,145	87,177	90,101	2,924	(1,717)	88,384	1,207		1.4%

Assurance

	Original Budget	Revised Budget	Outturn before reserve movements	Variation to revised budget	Reserve Movements	Outturn after reserve movements	Variation to revised budget		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Elections	358	549	496	(53)		496	(53)	Underspend relating to canvassing costs	(9.7%)
Assurance Management	579	560	544	(16)		544	(16)	Part-year vacancy	(2.9%)
Governance	2,158	2,161	2,086	(74)	(3)	2,083	(78)	Members' IT costs were lower than expected for the year	(3.6%)
Internal Audit & CAFT	752	783	851	69	(72)	779	(4)		(0.5%)
HB Law	2,011	2,036	2,826	789		2,826	789	A greater number of legal hours have been used than was budgeted. There is no SLA in place to recharge all of the additional hours to other service areas. It is intended that this will be in place for 2018/19.	38.8%
Total	5,859	6,089	6,803	714	(76)	6,727	638		10.5%

Central Expenses									
	Original Budget	Revised Budget	Outturn before reserve movements	Variation to revised budget	Reserve Movements	Outturn after reserve movements	Variation to revised budget		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Capital Financing	16,780	16,780	14,462	(2,318)		14,462	(2,318)	The underspend before reserve movements relates to the actual Minimum Revenue Provision (MRP) being lower than budget (-£3.7m) offset by lower than budgeted interest income leading to a net variance of £2.3m.	(13.8%)
Central Contingency	12,405	506	2	(504)		2	(504)		(99.6%)
Corporate Fees and Charges	234	234	165	(69)		165	(69)		(29.4%)
Corporate Subscriptions	194	194	172	(23)		172	(23)		(11.6%)
Early Retirement	3,577	3,577	3,405	(172)		3,405	(172)	Pension strain costs lower than budget.	(4.8%)
Local Area Agreement	105	105	75	(30)		75	(30)		(28.3%)
Levies	18,688	18,688	17,360	(1,329)		17,360	(1,329)	Actual levies were lower than budgeted	(7.1%)
Miscellaneous Finance	740	1,337	1,623	286	1,189	2,812	1,475	The total adverse variance comprises NNDR Analyse Software (£161k), IT software storage (£128k) and insurance (£184k) as well as incorrect GRN amounts that have been reversed in March 2018.	110.4%
Total	52,723	41,421	37,264	(4,157)	1,189	38,453	(2,969)		(7.2%)
Commissioning Group									
	Original Budget	Revised Budget	Outturn before reserve movements	Variation to revised budget	Reserve Movements	Outturn after reserve movements	Variation to revised budget		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Strategic Commissioning Board	560	592	782	190		782	190	Salary overspend £190k including one off redundancy costs	32.0%
Resources	930	1,059	(591)	(1,650)	1,709	1,118	59		5.6%
Information Management	878	1,005	1,247	241	(120)	1,126	121	Overspend in staffing due to use of agency staff and permanent staff that are above the budgeted salary mid-point	12.0%
Programme and Resources	786	916	746	(170)		746	(170)	The underspend in Programme and Resources has been used to meet a staffing overspend in Commercial Management	(18.5%)
Commercial Management	901	867	1,037	170		1,037	170	The underspend in Programme and Resources has been used to meet a staffing overspend in Commercial Management	19.6%
Communications	639	671	923	252	(234)	689	18	Salary overspend to cover sick leave	2.7%
Commissioning Strategy	655	506	687	180	(233)	454	(53)	Underspend due to staff vacancies	(10.4%)
Human Resources	33	33	(126)	(159)	203	77	44	A greater number of hours were spent on Trade Union duties than were budgeted for	133.8%
Adults and Health	1,272	1,283	1,782	499	(682)	1,100	(183)	Underspend in the Joint Commissioning Unit as a result of vacancies from a recent restructure	(14.3%)
Children and Young people	256	334	353	19	(113)	240	(94)	Permanent staff have been recruited which has reduced the overspend significantly compared to last year, however post holders now exceed budget allocations.	(28.2%)
Growth and Development	218	222	954	732	(685)	269	47		21.0%
Registrar Service (Births, Deaths and Marriages)	(160)	(162)	136	297		136	297	Births, deaths and marriages has an overspend of £297k due mainly to the historic income budget not being achieved as a result of lower levels of marriage ceremonies. Project costs for the transition of the service has also been charged here.	(184.0%)
Mortuaries	99	99	163	64		163	64	Overspend on agency and equipment costs.	64.6%
Public Health	17,610	17,610	15,856	(1,754)	1,754	17,610	(0)		(0.0%)
Environment, Parking and Infrastructure			0	0					
- Environment	13,430	13,515	12,639	(876)	(395)	12,243	(1,272)	Underspend on NLWA levy and planning policy development	(9.4%)
- Highway Inspection/Maintenance	255	259	874	616	(615)	259	0	Additional resources required to deal with the extreme weather conditions, which have been funded through the SPA to deliver a balanced budget	0.1%
- Parking	(538)	(538)	(679)	(141)		(679)	(141)	Overachievement of the income target for off-street parking and the abandoned vehicle service due to a number of targeted enforcement operations.	26.2%
- Special Parking Account	(10,210)	(10,210)	(10,204)	6	(6)	(10,210)	0		(0.0%)
- Street Lighting	6,218	6,417	6,088	(329)	92	6,180	(237)	Underspend due to reduced energy costs	(3.7%)
Total	33,834	34,479	32,665	(1,814)	675	33,341	(1,139)		(3.3%)

Customer Support Group and Council Managed Budgets									
	Original Budget	Revised Budget	Outturn before reserve movements	Variation to revised budget	Reserve Movements	Outturn after reserve movements	Variation to revised budget		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Estates Managed Budgets	835	1,898	3,995	2,097	(2,291)	1,704	(194)	Civic and non-civic buildings (includes rents, rates and utilities) - £3m overspend before reserve drawdowns - offset by commercial rents of £0.962m	(10.2%)
Contractual Payments	27,842	28,895	31,252	2,357	(343)	30,909	2,014	Management fee (including change requests, call volumes, portal payments and true ups) (£1m), Gainshare (£0.250m), contribution to pension fund (£0.680m).	7.0%
Retained Income	(7,516)	(8,960)	(7,963)	997		(7,963)	997	Variance including schools traded income shortfall (£0.833m), corporate programmes (£0.467m) and document solutions (£0.246m), Barnet Group SLAs (£0.257m). This is offset by court costs awarded (£0.863m).	(11.1%)
Total	21,161	21,833	27,285	5,452	(2,635)	24,650	2,817		12.9%

Education and Skills									
	Original Budget	Revised Budget	Outturn before reserve movements	Variation to revised budget	Reserve Movements	Outturn after reserve movements	Variation to revised budget		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Education and Skills Management	6,525	6,715	6,339	(376)	84	6,423	(292)		(4.3%)
Education Partnership and Commercial	0	2	54	52		54	52		2593.4%
Post 16 Education and Skills	0	0	(53)	(53)		(53)	(53)		(100.0%)
School Improvement	0	0	(6)	(6)		(6)	(6)		(100.0%)
SEND & Inclusion	0	1	251	249		251	249		100.0%
Total (excluding SDM)	6,525	6,718	6,584	(134)	84	6,669	(49)		(0.7%)

Family Services									
	Original Budget	Revised Budget	Outturn before reserve movements	Variation to revised budget	Reserve Movements	Outturn after reserve movements	Variation to revised budget		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Family Services Management	602	1,853	665	(1,188)		665	(1,188)	£1,126k currently held within the area which relates to the £5,700k additional budget allocated by June 2017 P&R Committee. This £1,126k has been used to offset pressures across Family Services.	(64.1%)
Commissioning and Business Improvement	4,075	4,478	6,084	1,606	(9)	6,075	1,597	Additional project costs for Tribal and ECAF incurred	35.7%
Early Years and Family Support	4,160	4,189	3,391	(798)	(1)	3,390	(799)	Early Years cost of £533k now charged to DSG Early Years Centrally Retained funding. Additional Troubled Families money has been applied.	(19.1%)
Youth Services	1,872	1,884	1,841	(44)		1,841	(44)		(2.3%)
Libraries and Community Engagement	3,219	3,465	3,576	110	(3)	3,572	107	£50k of the libraries overspend relates to additional CCTV costs due to increased security requirements £50k relates to business rates.	3.1%
Social Care Management	1,745	1,600	1,221	(379)		1,221	(379)	£500k budget held here to cover spend on agency staff. Two additional Assistant Heads of Service as instructed by Ofsted have been employed. This caused a £150k pressure over and above the additional P&R allocation, which was contained through underspends in staffing and non pay budgets. Additional legal fees has reduced the underspend.	(23.7%)
Assessment, Intervention and Planning	7,661	9,004	11,427	2,423	(5)	11,422	2,418	Additional 3 DAT managers and 8 DAT Social Workers as required by Ofsted in early Autumn have been employed. This is causing a £408k pressure over and above the additional P&R allocation. There is an overspend on Persons with No Recourse to Public Funds of £327k and S17 and devolved budgets are overspent by £397k. The remaining pressure mainly relates to staffing.	26.9%
Permanence Transitions and Corporate Parenting	3,419	4,113	4,219	106	(14)	4,205	92		2.2%
Placements	16,768	17,930	20,331	2,400	(10)	20,321	2,390	£2.260m pressure relates to external high cost specialist placements. Remaining pressure relates to 'As and When' staff for childrens homes.	13.3%
Safeguarding	1,041	1,047	0	(1,047)		0	(1,047)		(100.0%)
Workforce and Quality	1,041	794	474	(320)		474	(320)		(40.3%)
CSC 0-25	6,842	8,146	7,757	(389)		7,757	(389)	Transfer of cost from adults for transitions has resulted in an underspend.	(4.8%)
Total	52,445	58,504	60,985	2,481	(43)	60,942	2,438		4.2%

Housing Needs and Resources

	Original Budget	Revised Budget	Outturn before reserve movements	Variation to revised budget	Reserve Movements	Outturn after reserve movements	Variation to revised budget		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Housing Needs and Resources	5,560	6,859	7,763	904	(16)	7,747	888	The overspend reflects the ongoing cost pressures associated with the rising cost of temporary accommodation in the borough set against restrictions on rents that can be charged and remain eligible for housing benefit, in addition to income loss from hostels and temporary accommodation preventions. Actions have been taken to mitigate this pressure, including purchasing homes on the open market as a cheaper alternative to existing temporary accommodation options, an increase in homelessness preventions and a focus on reducing the use of temporary accommodation.	12.9%
Total	5,560	6,859	7,763	904	(16)	7,747	888		12.9%

Regional Enterprise

	Original Budget	Revised Budget	Outturn before reserve movements	Variation to revised budget	Reserve Movements	Outturn after reserve movements	Variation to revised budget		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Guaranteed Income	(14,662)	(16,246)	(10,647)	5,599	(2,798)	(13,445)	2,801	The overspend results from £1m income deferral to contract year six and £4.4m income recovered from developers which contributes towards guaranteed income but is accounted for in the HRA.	(17.2%)
LBB Client Costs	-	-	266	266		266	266	LBB costs incurred and provision for uncollectable debt pre-contract	100.0%
Re Management fee	14,739	16,630	17,522	892	(130)	17,392	762	This variance relates to an additional contractual payment to Re of £2.6m partially offset by a one off Management fee reduction of £2m.	4.6%
Re Managed Budgets	(901)	(63)	(120)	(57)	182	62	125	Income shortfall mainly in respect of LiP income for Highways	(196.8%)
Total	(824)	321	7,021	6,700	(2,746)	4,274	3,954		1230.6%

Street Scene

	Original Budget	Revised Budget	Outturn before reserve movements	Variation to revised budget	Reserve Movements	Outturn after reserve movements	Variation to revised budget		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Business Improvement	327	694	436	(258)	(6)	430	(265)	Management and back office restructure to deliver savings identified in the Alternative Delivery Model (ADM) which will offset the overspend in Street Scene Management	(38.1%)
Green Spaces	3,956	4,173	3,962	(212)	(32)	3,929	(244)	An overall underspend due to an underspend on staff costs, savings on vehicle running costs and additional income from Green Belt Lands offset by maintenance costs for King George Playing Fields	(5.9%)
Recycling	364	(0)	0	0		0	0		0.0%
Waste	6,861	6,886	7,843	957	(259)	7,584	698	Overspend is due to the operating costs (vehicles and staffing) of the service. This is partially offset by additional income shown on the Trade Waste line below.	10.1%
Street Cleansing	2,835	3,350	3,493	143		3,493	143	Overspend is due the the delay in implementing the revised street cleansing service.	4.3%
Street Scene Management	542	292	436	144		436	144	Overspend due to the reallocation of the Refuse ADM savings, partially offset by savings in staffing, material and equipment costs.	49.3%
Trade Waste	(1,960)	(1,959)	(2,326)	(367)		(2,326)	(367)	Underspend is due to additional income generated by the service plus reduced operating costs	18.7%
Transport	(45)	357	359	2	(12)	347	(10)	All transport costs are recharged to service users.	(2.8%)
Total	12,881	13,794	14,203	409	(309)	13,894	100		0.7%

Dedicated Schools' Grant

	Original Budget	Revised Budget	Outturn before reserve movements	Variation to revised budget	Reserve Movements	Outturn after reserve movements	Variation to revised budget		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Individual school budgets	139,649	139,649	139,625	(24)		139,625	(24)		(0.0%)
Growth Fund	1,300	1,300	1,208	(92)		1,208	(92)		(7.1%)
Central schools expenditure	1,252	1,252	1,191	(61)		1,191	(61)		(4.9%)
ESG retained funding	798	798	798	0		798	0		0.0%

Early years block	24,602	24,602	24,910	308		24,910	308	Overspend due to 2016/17 DSG clawback based on January 2017 census	1.3%
High needs block	44,061	44,061	45,313	1,252		45,313	1,252	£0.342m relates to additional place funding, £0.910m relates to additional high needs top ups and post 16 expenditure	2.8%
DSG income	(209,831)	(209,831)	(209,321)	510		(209,321)	510	Early years DSG adjustment	(0.2%)
DSG carry forward	(1,831)	(1,831)	0	1,831	(3,724)	(3,724)	(1,893)		103.4%
Total	0	0	3,724	3,724	(3,724)	0	0		0.0%

Housing Revenue Account

	Original Budget	Revised Budget	Outturn before reserve movements	Variation to revised budget	Reserve Movements	Outturn after reserve movements	Variation to revised budget		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
HRA Other Income and Expenditure	(2,706)	(3,389)	(2,044)	1,345		(2,044)	1,345	The net position relates to reduced rental income, additional expenditure on running costs and higher than budgetted depreciation costs. STILL AWAITING DEPRECIATION CONFIRMATION	(39.7%)
HRA Regeneration	669	1,351	(343)	(1,695)		(343)	(1,695)	The net surplus reflects higher than expected income recovered from developer partners.	(125.4%)
HRA Surplus/(Deficit) for the year	2,185	2,185	2,514	329		2,514	329	tbc - Contribution to HRA balances	15.1%
Interest on Balances	(147)	(147)	(127)	21		(127)	21	Reduced interest on HRA balances	(13.9%)
Total	0	0	0	(0)	0	0	(0)		0.0%