

**Appendix B - Revenue Monitoring by Delivery Unit**

**Adults and Communities**

	Original Budget	Revised Budget	Actuals to 31/12/2017	Month 9	Variation	Reserve Movements	Variation after Reserve Movements	Comments	% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Performance & Improvement	1,411	1,457	991	1,397	(60)	0	(60)	Underspend due to part year vacancies whilst recruitment was underway and not using agency staff unless business critical.	-4.1%
Safeguarding	682	656	586	843	186	(31)	155	Overspend relates to Deprivation of Liberty Safeguards (DOLS) assessments. This service continues 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.	28.4%
Care Quality	3,675	3,131	3,149	3,115	(16)	0	(16)	Underspend due to part year vacancies whilst recruitment was underway and not using agency staff unless business critical.	-0.5%
Community Wellbeing	541	604	(8,375)	604	0	0	0		0.0%
Customer Care	254	216	149	191	(25)	0	(25)	Underspend due to part year vacancies whilst recruitment was underway and not using agency staff unless business critical.	-11.5%
Customer Finance	840	851	550	851	0	0	0		0.0%
Director - Adult Services & Health	518	115	63	115	0	0	0		0.0%
Integrated care - Learning Disabilities & Mental Health	35,972	39,359	29,603	39,754	395	0	395	The learning disability budgets have been experiencing pressure as a result of the transforming care (Winterbourne) agenda. The projections include c.£275k spend on three supported living placements where needs would previously have been met and funded by the NHS plus £210k 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 current 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. As a result, there is a one-off pressure of £479k and an ongoing pressure of £116k. As social care is a demand led service, the position may change if demand or complexity increases during the remainder of the year above current levels.	1.0%
Integrated care - Older People & Physical Disabilities	41,946	39,608	32,142	41,260	1,652	(338)	1,314	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 a £235k increase in projected costs for the community equipment service. The latter has been mitigated through the capitalisation of equipment via the DFG budget. As social care is a demand led service, the position may change if demand or complexity increases during the remainder of the year above current levels.	4.2%
Prevention & Wellbeing	565	490	326	297	(193)	(24)	(217)	Underspend due to part year vacancies whilst recruitment was underway and not using agency staff unless business critical.	-39.4%
Social Care Management	741	696	396	664	(31)	0	(31)	Underspend due to part year vacancies whilst recruitment was underway and not using agency staff unless business critical.	-4.5%
<b>Total</b>	<b>87,145</b>	<b>87,184</b>	<b>59,581</b>	<b>89,092</b>	<b>1,908</b>	<b>(393)</b>	<b>1,515</b>		<b>2.2%</b>

Within the revenue monitoring above, the number of cost centres that are projecting net overspends or underspends are:

- a) cost centres over £100,000
- b) cost centres over £50,000 where the cost centre's gross budget is less than £1m
- c) Actions proposed to ensure that these overspends or underspends are not realised are reflected in the commentary above.

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**Assurance**

	Original Budget	Revised Budget	Actuals to 31/12/2017	Month 9	Variation	Reserve Movements	Variation after Reserve Movements	Comments	% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Elections	358	549	354	548	(2)	0	(2)		-0.3%
Assurance Management	579	560	405	560	0	0	0		0.0%
Governance	2,158	2,168	1,541	2,168	0	0	0		0.0%
Internal Audit & CAFT	752	783	455	884	101	(92)	9		12.9%
HB Law	2,011	2,036	2,535	2,317	281	0	281	An underachievement in income versus budgeted income of £457k is forecast. The income target set is challenging to achieve by the service. This is partially offset by a £176k underspend in core hours.	13.8%
<b>Total</b>	<b>5,859</b>	<b>6,096</b>	<b>5,291</b>	<b>6,477</b>	<b>380</b>	<b>(92)</b>	<b>288</b>		<b>6.2%</b>

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**Central Expenses**

	Original Budget	Revised Budget	Actuals to 31/12/2017	Month 9	Variation	Reserve Movements	Variation after Reserve Movements	Comments	% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Capital Financing	16,780	16,780	15,996	14,635	(2,145)	2,144	0		0.0%
Car Leasing	2	0	0	0	0	0	0		0.0%
Central Contingency	12,403	1,352	0	1,352	(0)	0	(0)		0.0%
Corporate Fees & Charges	234	234	77	210	(24)	24	0		0.0%
Corporate Subscriptions	194	194	152	140	(54)	54	(0)		0.0%
Early Retirement	3,577	3,577	93	3,038	(541)	541	(0)		0.0%
Local Area Agreement	105	105	75	76	(29)	29	0		0.0%
Levies	18,688	18,688	13,137	17,791	(897)	897	(0)		0.0%
Miscellaneous Finance	740	742	5,072	1,306	564	(564)	(0)		0.0%
<b>Total</b>	<b>52,723</b>	<b>41,673</b>	<b>34,602</b>	<b>38,547</b>	<b>(3,126)</b>	<b>3,126</b>	<b>0</b>		<b>0.0%</b>

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**Commissioning Group**

	Original Budget	Revised Budget	Actuals to 31/12/2017	Month 9	Variation	Reserve Movements	Variation after Reserve Movements	Comments	% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Strategic Commissioning Board	560	567	522	589	21	0	21	Unfunded amount of salary costs £21k	3.8%
Resources	930	1,046	(3,975)	1,084	38	(40)	(2)		3.6%
Information Management	878	988	838	1,249	261	(191)	69	Overspend from the use of agency staff and some consultancy costs	26.5%
Programme & Resources	820	845	476	834	(10)	(5)	(15)	Underspend mainly in staffing - to be offset against Commercial Management	-1.2%
Commercial Management	902	929	880	992	63	0	63	Underspend in Programme & Resources being used to meet staffing overspend in Commercial Management.	6.8%
Communications	639	670	796	950	279	(294)	(15)		41.7%
Commissioning Strategy	655	506	19	537	31	(64)	(33)	Currently forecasting an underspend due to posts being held vacant to help offset pressures elsewhere	8.0%
Human Resources	0	33	(46)	136	103	(103)	(0)		309.5%
Adults & Health	1,271	1,286	2,025	1,286	0	0	0		0.0%
Children & Young People	256	331	706	486	155	(113)	42	Recruited permanent staff which has reduced the overspend significantly compared to last year, however post holders now exceed budget allocations. There is also a risk of £70k not projected for a potential recharge from the CCG. The CCG have been asked to confirm. Agreed staff recharges for months 1-6 (£62k) are to be invoiced to the CCG.	46.8%
Growth & Development	218	224	554	233	10	0	10		4.3%
Births, Deaths and Marriages	(160)	(160)	(40)	108	268	0	268	Births, deaths and marriages is forecasting an overspend of £268k due mainly to the historic income budget not being achieved as a result of lower levels of marriage ceremonies.	167.5%
Mortuaries	99	99	114	149	50	0	50	The service are paying the management fee as per the Inter-Authority Agreement (IAA), however LB Brent have increased costs for the service, which has resulted in additional budget pressures.	50.5%
Public Health	17,610	17,610	11,807	17,610	0	0	0		0.0%
<b>Environment, Parking and Infrastructure</b>									
- Environment	13,430	13,516	9,650	13,152	(364)	364	0	Offsetting other service area pressures	-2.7%
- Highway Inspection/Maintenance	255	260	758	517	257	0	257		98.7%
- Parking	(538)	(538)	(523)	(538)	0	0	0		0.0%
- Special Parking Account	(10,210)	(10,210)	(2,289)	(10,273)	(63)	(194)	(257)		-0.6%
- Street Lighting	6,218	6,339	4,694	6,339	0	0	0		0.0%
<b>Total</b>	<b>33,834</b>	<b>34,343</b>	<b>26,964</b>	<b>35,440</b>	<b>1,098</b>	<b>(641)</b>	<b>457</b>		<b>3.2%</b>

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**Customer Support Group and Council Managed Budgets**

	Original Budget	Revised Budget	Actuals to 31/12/2017	Month 9	Variation	Reserve Movements	Variation after Reserve Movements		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Estates Managed Budgets	835	1,901	2,891	4,757	2,856	(2,856)	0		150.2%
Contractual Payments	27,842	28,895	23,520	29,845	950	(950)	0		3.3%
Retained Income	(7,516)	(8,960)	(2,430)	(7,720)	1,240	0	1,240		13.8%
<b>Total</b>	<b>21,161</b>	<b>21,836</b>	<b>23,981</b>	<b>26,882</b>	<b>5,046</b>	<b>(3,806)</b>	<b>1,240</b>		<b>23.1%</b>

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**Education and Skills**

	Original Budget	Revised Budget	Actuals to 31/12/2017	Month 9	Variation	Reserve Movements	Variation after Reserve Movements		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Education & Skills Management	6,525	6,715	8,739	6,718	3	0	3		0.0%
Education Partnership & Commercial	0	0	(1,370)	55	55	0	55		100.0%
Post 16 Education & Skills	0	0	(53)	0	0	0	0		0.0%
School Improvement	0	0	(7)	0	0	0	0		0.0%
SEND & Inclusion	0	0	187	0	0	0	0		0.0%
<b>Total (excluding SDM)</b>	<b>6,525</b>	<b>6,715</b>	<b>7,497</b>	<b>6,774</b>	<b>59</b>	<b>0</b>	<b>59</b>		<b>100.0%</b>

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**Family Services**

	Original Budget	Revised Budget	Actuals to 31/12/2017	Month 9	Variation	Reserve Movements	Variation after Reserve Movements		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Family Services Management	351	1,880	548	905	(975)	0	(975)	£1,693k currently held within the area which relates to the £5,700k additional budget allocated by June 2017 P&R Committee. Of this amount, £567k has been earmarked to various areas, £970k has been used to offset pressures across Family Services and £156k is not yet allocated.	-51.9%
Commissioning & Business Improvement	3,776	3,818	2,292	3,685	(132)	0	(132)	Underspend due to additional approved Practice Support Admin posts having been forecast but recruitment is proving difficult	-3.5%
Early Years	4,160	4,198	2,920	3,951	(247)	0	(247)	Early Years cost of £330k now changed to DSG Early Years Centrally Retained Funding.	-5.9%
Youth & Family Support	1,872	1,884	1,176	1,864	(20)	(14)	(34)	Continued delays in appointing to vacant posts and staff turnover.	-1.1%
Libraries & Community Engagement	3,416	3,681	3,064	3,749	68	(5)	63	A Corporate Landlord has not yet been formally established within the Borough and therefore rates and utility charges will remain the responsibility of the library services for the current financial year.	1.9%
Social Care Management	1,996	1,367	827	1,080	(286)	0	(286)	Budget held here to cover spend on agency staff. Two additional Assistant Heads of Service as instructed by Ofsted have been employed. This is causing a £150k pressure over and above the additional funding allocated by P&R Committee, which is currently being contained through underspends in staffing and non pay budgets.	-21.0%
Assessment, Intervention & Planning	7,661	9,245	7,519	9,893	648	0	648	An additional three DAT managers and eight DAT Social Workers as instructed by Ofsted in early Autumn have been employed. This is causing a £237k pressure over and above the additional funding allocated by P&R Committee. The Persons with No Recourse to Public Funds forecast has been increased by £123k, as the previous forecast position has already been exceeded. The remaining pressure relates to staffing costs.	7.0%
Permanence Transitions & Corporate Parenting	3,419	4,124	3,245	3,989	(135)	0	(135)	Agency costs pressure offset by centrally held budget and additional budget allocated by P&R Committee. Additional government support for Unaccompanied Asylum Seeking Children (UASC) was announced in January.	-3.3%
Placements	16,768	17,935	15,272	19,612	1,677	0	1,677	£1,595m pressure relates to external high cost specialist placements. The remaining pressure relates to 'As and When' staff for childrens' homes.	9.3%
Safeguarding	1,142	1,149	841	1,149	(0)	0	(0)		0.0%
Workforce & Quality	1,041	1,044	681	1,044	0	0	0		0.0%
CSC 0-25	6,842	8,147	5,122	7,846	(300)	0	(300)	Transfer of cost from adults for transitions is forecasting an underspend of £300k	-3.7%
<b>Total</b>	<b>52,445</b>	<b>58,471</b>	<b>43,508</b>	<b>58,767</b>	<b>296</b>	<b>(19)</b>	<b>277</b>		<b>0.5%</b>

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**Housing Needs and Resources**

	Original Budget	Revised Budget	Actuals to 31/12/2017	Month 9	Variation	Reserve Movements	Variation after Reserve Movements		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Housing Needs Resources	5,560	6,860	2,864	7,113	253	0	253	The overspend is largely due to a shortfall in rental income as a result of temporary accommodation rents being fixed at January 2011 Local Housing Allowance rates, in addition to income loss from hostels, temporary accommodation preventions and one-off private sector leasing prepayments.	3.7%
<b>Total</b>	<b>5,560</b>	<b>6,860</b>	<b>2,864</b>	<b>7,113</b>	<b>253</b>	<b>0</b>	<b>253</b>		<b>3.7%</b>

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**Regional Enterprise**

	Original Budget	Revised Budget	Actuals to 30/09/2017	Month 9	Variation	Reserve Movements	Variation after Reserve Movements		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Guaranteed Income	(14,661)	(16,249)	(6,877)	(15,197)	1,053	0	1,053	Income deferral to contract year 6 offset by management fee reduction	6.5%
LBB Client Costs	-	-	-	135	135	0	135	Legal costs funded by LBB	100.0%
Re Management Fee	14,739	16,639	25,407	15,431	(1,207)	(241)	(1,448)	Management fee reduction in line with income deferral	-7.3%
Re Managed Budgets	(901)	(63)	(1,230)	242	305	0	305	Income shortfall mainly in respect of income for highways.	480.3%
<b>Total</b>	<b>(824)</b>	<b>326</b>	<b>17,300</b>	<b>611</b>	<b>285</b>	<b>(241)</b>	<b>44</b>		<b>87.7%</b>

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Street Scene									
	Original Budget	Revised Budget	Actuals to 31/12/2017	Month 9	Variation	Reserve Movements	Variation after Reserve Movements		% Variation of revised budget
	£000	£000	£000	£000	£000	£000	£000		
Business Improvement	327	696	338	432	(264)	0	(264)	Forecast underspend due to staff vacancies held pending the restructure.	-37.9%
Green Spaces	3,956	4,136	2,903	4,078	(58)	0	(58)	An overall underspend of £0.058m due to savings on vehicle running costs and additional rental income. The underspend takes account of maintenance costs for King George Playing Fields.	-1.4%
Recycling	364	0	66	0	0	0	0		0.0%
Waste	6,861	6,891	6,075	7,473	582	0	582	Forecasting an overspend due to increased costs in staffing, agency, overtime and equipment. Income targets are being reviewed by the service.	8.5%
Street Cleansing	2,835	3,355	2,874	3,478	124	0	124	Overspend relates to staffing costs	3.7%
Street Scene Management	542	294	442	421	127	0	127	Overspend due to £0.200m ADM savings previously allocated to Refuse now included here while further work on the Street Scene restructure is carried out.	43.3%
Trade Waste	(1,960)	(1,958)	(2,252)	(2,368)	(411)	0	(411)	An overall underspend of £0.411m which includes £0.113m overachievement of the income target.	-21.0%
Transport	(45)	281	2,374	280	(1)	0	(1)		-0.4%
<b>Total</b>	<b>12,881</b>	<b>13,695</b>	<b>12,819</b>	<b>13,794</b>	<b>99</b>	<b>0</b>	<b>99</b>		<b>0.7%</b>

Within the revenue monitoring above, the number of cost centres that are projecting net overspends or underspends are:

a) cost centres over £100,000	3
b) cost centres over £50,000 where the cost centre's gross budget is less than £1m	3
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#### Dedicated Schools' Grant

	Original Budget	Revised Budget	Actuals to 31/12/2017	Month 9	Variation			% Variation of revised budget
	£000	£000	£000	£000	£000			
Individual school budgets	139,265	139,265	156,063	139,759	494		NNDR pressure and reduction to ISB related funding	0.4%
Growth Fund	1,300	1,300	1,095	1,300	0			0.0%
Central schools expenditure	1,652	1,652	548	1,656	4			0.2%
ESG retained funding	798	798	0	798	0			0.0%
Early years block	25,060	25,060	363	25,597	537		Revised Early Years expenditure based on census returns	2.1%
High needs block	43,578	43,578	28,337	44,804	1,226		Revised High Needs Place funding	2.8%
DSG income	(209,831)	(209,831)	(154,463)	(209,831)	0			0.0%
DSG carry forward	(1,822)	(1,822)	0	(4,083)	(2,261)			-124.1%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>31,965</b>	<b>0</b>	<b>0</b>			<b>0.0%</b>

Within the revenue monitoring above, the number of cost centres that are projecting net overspends or underspends are:

a) cost centres over £100,000	26
b) cost centres over £50,000 where the cost centre's gross budget is less than £1m	24
c) Actions proposed to ensure that these overspends or underspends are not realised are reflected in the commentary above.	

#### Housing Revenue Account

	Original Budget	Revised Budget	Actuals to 31/12/2017	Month 9	Variation			% Variation of revised budget
	£000	£000	£000	£000	£000			
HRA Other Income & Expenditure	(2,706)	(3,389)	(21,222)	(1,683)	1,706		The net position relates to the under-recovery of rental income due to lower than expected stock numbers and additional expenditure on running costs.	50.3%
HRA Regeneration	669	1,351	(52)	675	(676)		Recovery of costs from developers for regeneration projects	-50.0%
HRA Surplus/Deficit for the year	2,185	2,185	0	1,073	(1,112)		Reduced contribution to HRA balances	-50.9%
Interest on Balances	(147)	(147)	(7)	(65)	82		Reduced interest on HRA balances	55.8%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>(21,281)</b>	<b>(0)</b>	<b>0</b>			<b>0.0%</b>

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c) Actions proposed to ensure that these overspends or underspends are not realised are reflected in the commentary above.	