

Appendix A - Period 11 oneSource Shared Summary

		COMBINED REVISED	COMBINED YTD ACTUALS	P10 FORECAST	P10 VARIANCE	P11 FORECAST	P11 VARIANCE	CHANGE FROM P10	REASON FOR COMBINED FY FORECAST VARIANCE
A7000B	oneSource Shared	33,426,499	35,792,172	24,407	0	33,426,499	0	0	<p>The outturn position for oneSource shared continues to report a breakeven position. Following on from 2017-18, the overall oneSource surplus/deficit will continue to be transferred to or from each of the partner authority's oneSource reserve based on the agreed cost share.</p> <p>Finance have increased their reported overspend position by £0.008m and are now reporting an overspend of £0.464m. The continued pressure within finance remains as a result of the additional costs of interim resources covering a number of vacancies and external support brought into Audit to cover specific work required outside of the initial audit plan.</p> <p>Asset Management report an overspend of £0.382m, Property Services forecast a reduction to the rechargeable fee income resulting in an overspend of £0.298m, due to capacity pressures in the team restricting the opportunity for fee generating work.</p> <p>Exchequer Services are reporting an underspend of (£0.753m), an increase of (£0.500m) from period 10; following a reported increase to the forecasted enforcement service fee income, now the service are looking to make a surplus of (£416k). The other underspends in the service are as a result of salary underspends within Transactional services (£225k) and projects and contracts (£0.069m), due to difficulty in recruiting to a number of posts across the service. The remaining underspend is as a result of the early implementation of the Benefit Services restructure.</p> <p>Legal continue to forecast an underspend of (£0.357m), as a result of an overachievement of income.</p> <p>ICT are reporting an overspend of £0.254m, partly as a result of the transfer of the Business Improvement team (£0.180m) to Business Services and the reduction in recharge income within Printing Services.</p> <p>Directors continue to work on action plans to mitigate or eliminate the overspends and to deliver 19/20 savings.</p>
A7100C	oS Finance	9,398,001	11,154,971	456,613	456,293	9,862,846	464,845	8,552	<p>Finance are reporting an overspend of £464k for Period 11.</p> <p>The pressure reported includes £400k increase cost of interim resources covering a number of vacancies across the service as well as a shortfall in the budget against the agreed establishment est. £500k. These pressures are being offset by a number of vacancies being held across the service.</p> <p>The mitigating action to reduce this pressure long term, is a planned full recruitment drive to replace a number of interim resources with permanent contracted employees.</p>
A7200C	oS Business Services	470,380	1,372,860	(632,113)	(632,113)	421,631	(48,749)	583,364	<p>Business Services are reporting a £49k underspend for period 11. This figure reflects the agreement that the year end under/over spend within oneSource shared, currently forecasted at £375k underspend, will be transferred to/from reserves.</p> <p>The underspend in the service is as a result of budget accumulated through an over achievement of savings along with £180k of underspend due to vacancies within the business improvement team (previously within ICT).</p>
A7300C	oS Exchequer & Transactional Services	7,415,103	4,911,856	(241,677)	(253,724)	6,661,197	(753,906)	(500,182)	<p>Period 11 forecast has seen an improvement of £500k from period 10 to £753K underspend. This is mainly due to business growth in enforcement services and increased income, vacancy management and restructures being implemented.</p>
A7500C	oS Legal & Governance	2,621,490	2,206,111	(318,272)	(330,272)	2,264,097	(357,393)	(27,121)	<p>The legal and governance service is reporting an underspend of £357k, as a result of an overachievement of income reported within the service.</p>
A7600C	oS ICT Services	8,709,030	11,242,447	227,639	227,599	8,963,249	254,219	26,620	<p>The period 11 overspend position reported in ICT is £254k.</p> <p>This is as a result of the business improvement team moving to business services of £180k, along with a reduction in recharges within ICT relating to print charges. A full review of recharges will take place for the 19-20 financial year, to ensure a consistent approach across the authorities.</p>
A7700C	oS Asset Management Services	1,990,885	2,323,920	457,628	457,628	2,373,130	382,245	(75,383)	<p>The period 11 forecast pressure of £382K is a reduction of £75k from the period 10 reported variance of £457k. The pressure reported is in relation to shortfall in recharge (Profess) income within Property Services and an unachieved recharge income target within Asset Management Support. Asset Management will be working with Finance to further investigate the recharge income expected to be achieved. The movement from Period 10 is largely within Health &amp; Safety and reflects salary underspends expected by the end of the year.</p>
A7800C	oS Strategic & Operational HR	2,821,610	2,580,007	74,589	74,589	2,880,349	58,739	(15,850)	<p>Overspend position of £59k is as a result of additional work required and additional resources incurred to support.</p>

Variance as per cost share adjustment to Reserves	
Havering	(146,015)
Newham	(393,709)
Bexley	164,483
Total	(375,241)
Transfer to reserve	375,241
Period 11 reported variance	0

Appendix B - Period 11 Havering Non-Shared Summary

CODE	CODE NAME	FY REVISED BUDGET	YTD ACTUALS	PREVIOUS YEAR ACTUALS	P10 FORECAST	P10 VARIANCE	P11 FORECAST	P11 VARIANCE	CHANGE FROM P10	
										REASON FOR FY FORECAST VARIANCE
A8000B	oneSource Non-Shared LBH	2,843,302	2,007,403	1,156,925	3,037,257	312,955	2,899,417	56,115	(256,840)	<p>The oneSource Non-Shared budget is forecasting an overspend of £0.056m; this is a reduction against the period 10 forecasted overspend position of £0.313m. The reduced overspend position within non-shared, is as a result of;</p> <p>Exchequer Services reduced their overspend position to £0.177m as a result of projected improvement to the Housing Benefit performance, the impact of universal credit on Housing Benefit collection rates is the main cause of the overspend position with the service.</p> <p>Asset Management forecast have moved from an overspend of £0.050m in period 10 to a (£0.054m) underspend reported in period 11. The improved position is as a result of Health and Safety reporting a shortfall in spend against the corporate budget allocation (£0.135m). The overall position includes; the pressure of £0.303m due to the shortfall of income projected within Romford Market, and the unachievable income target for the abandoned land restoration scheme £0.096m. However these pressures are being part mitigated by an over achievement of income within commercial property of (£0.327m) and other adjustments accounting for £0.010m.</p> <p>Technical and Transport Services are reporting an underspend of (£0.073m), as a result of vacancies in the service and an increase in performance relating to Passenger Transport Services.</p> <p>Legal and Democratic Services are reporting an underspend of (£0.045m), as electoral registration are offsetting their previously reported unachieved saving target of £0.029m; with an in year underspend on salaries. In addition democratic services continue to report an underspend of £0.026m.</p> <p>ICT are reporting an overspend of £0.079m, as a result of one off costs incurred relating to oracle re-platforming costs £0.093m and the continued reported pressure of achieving a £0.050m, saving in relation to borough wifi income generation. The pressures are being offset by a reported (£0.063m) income surplus from the Educational Computer Centre.</p> <p>HR continue to report an underspend of (£0.028m), relating to timings in the recruitment of graduates.</p>
A5200C	Exchequer Services	(1,217,210)	(2,489,658)	(1,232,332)	(899,073)	318,137	(1,040,625)	176,585	(141,552)	<p>Exchequer Services are reporting an overspend position of £177k for period 11 this is a reduction of £141k to the period 10 forecasted overspend of £318k.</p> <p>The reduction is as a result of an improvement to the expected housing benefit overpayment performance</p>
A5350C	Business Services	1,160			1,110	(50)	1,110	(50)	0	
A5650C	Technical and Transport Serv	332,138	778,366	(346,917)	316,791	(27,077)	259,747	(72,391)	(45,314)	Improved forecast since previous period reflects salary underspends within services and improved PTS performance in Transport
A5800C	Asset Management	449,490	744,027	(142,115)	433,253	50,443	395,336	(54,154)	(104,597)	<p>The period 11 forecast underspend of (£0.054m) is a favourable movement of (£0.104m) from the period 10 reported variance of £0.050m. The movement largely relates to underspends within Health and Safety due to not fully spending the corporate budget provision. Overspends still remain that were previously reported regarding the shortfalls of income for Romford Market which are partly offset from from additional commercial property income. The forecast also assumes a 0.080m carry forward will be agreed in respect of dilapidation works at Melville Court.</p>
A5850C	Strategic HR & OD	452,324	525,520	550,938	424,315	(28,009)	424,315	(28,009)	0	
A5900C	Legal & Democratic Svs	1,947,750	1,813,536	1,470,263	1,896,436	(51,314)	1,902,109	(45,641)	5,673	
A5950C	ICT Services	877,650	635,612	857,089	864,425	50,825	957,425	79,775	28,950	<p>ICT are reporting an overspend of £80k for period 11, as a result of the unachieved savings target allocated for borough wide wifi allocated to non shared Havering budget, these budget are already committed to Oracle licenses, therefore savings can not be delivered unless we reduce license costs.</p>

Appendix C - Period 11 Newham Non-Shared Summary

		FY REVISED BUDGET	YTD ACTUALS	PREVIOUS YEAR ACTUALS	P10 FORECAST	P10 VARIANCE	P11 FORECAST	P11 VARIANCE	CHANGE FROM P10	REASON FOR FY FORECAST VARIANCE
G5000B	oneSource - Non Shared									<p>The Newham oneSource Non-Shared position is reporting an underspend of £27k this is an improvement of £63k from the £36k overspend reported in period 10.</p> <p>Asset Management are reporting an underspend of £0.356m an increase of £0.313m from the period 10 underspend position of £43k.</p> <p>The reason for the increased underspend position, is as a result of delays in a number of repairs and maintenance works, following capacity and resource issues in the service. A work plan is being put in place for 19-20 and as no carry forward of the 18/19 underspend is being assumed any spend beyond budget in 19/20 would require a business case.</p> <p>Other reported pressures relate to the Stair Case ruling, although it was hoped this will be reversed prior to year end the assumption is that the additional £500k costs will remain for 18-19. Technical Services report unachievable income and savings targets within the service. However these are being offset by the one off credit relating to the over-receipting issue of £1.1m at the end of 2017-18 that was reversed in 18-19.</p> <p>ICT are reporting an overspend of £93k following one off oracle re-platforming costs reported in ICT £93k and external support relating to benefit collection within Transactional services of 86k.</p> <p>Finance are reporting an overspend of £262k relating to the pension deficit adjustment and external financial support relating to supporting the small business programme</p>
G4100C	Corporate Items	(1,573,603)	7,021,377	(454,398)	(1,507,851)	35,752	(1,600,906)	(27,303)	(63,055)	
		10,200			10,200		10,200	0	0	
G5010C	Finance	344,500	767,953	524,122	496,700	152,200	606,700	262,200	110,000	Finance are reporting an overspend of £262k, this is due to the pension deficit funding required as a result of the externalisation of a number of small businesses. As well as a further pressure of £100k associated with external services to support the small businesses.
G5020C	Human Resources	(4,600)	461,249	(28,924)	(105,100)	(100,500)	(139,700)	(135,100)	(34,600)	The HR non shared position is reporting an underspend of £135k due to a delay in recruitment of the latest graduate and apprentice cohort.
G5030C	Legal & Democratic	994,200	996,755	160,537	994,200		987,318	(6,882)	(6,882)	The position will look to move to a balanced positioned in future years
G5040C	Asset Management									<p>The period 11 forecast outturn position within Asset Management is a (£357m) underspend, a favourable movement of (£0.313m) from the period 10 forecast variance of (£44k). (£1.3m) of the movement is accounted for within Facilities Management, mainly Corporate Landlord, where there has been a delay in the repairs and maintenance programme due to resourcing issues. This is being addressed in 2019/20 and there is full commitment from the service to ensure compliance in corporate buildings. There has also been an adverse movement within the PFI schemes of £700k as a result of issues in historic invoicing.</p> <p>This large underspend now offsets other pressures within the services that had previously been highlighted including Dockside business rates of £843K in relation to the "Staircase Tax" that is pending reversal plus Stratford Workshop litigation fees of £127K. Settlement has been agreed in principal on one dispute and is expected to be paid shortly, three other items remain in dispute. The pressure of £645K within Technical Services remains, due to under recovery of income in relation to fee charging to capital plus an unachievable savings target. These pressures are being mitigated by the one off income associated with the correction of the 17-18 PFI receipt that was corrected and reversed in the current financial year</p>
		(2,215,903)	3,528,633	242,479	(2,229,154)	(43,251)	(2,572,636)	(356,733)	(313,482)	
G5050C	LBN Transactional Services									LBN Transactional Services are reporting an overspend position of £116k, this is as a result of the costs associated from Analyse Local who assist the authority in business rate collection.
		(602,000)	620,027	(1,397,276)	(574,697)	27,303	(485,788)	116,212	88,909	Any mitigating actions involved in removing the service would have an impact to the councils collection of business rates and would adverse the collection fund budget.
G5060C	ICT Services									ICT Services are reporting an overspend of £93k, the overspend is as a result of one off replatforming costs associated with the 10Oracle system. It was assumed funding was set aside for these costs however by period 11 this has not materialised and so the pressure is being forecast to avoid any year end outturn movement against forecast.
		(100,000)	646,759	44,665	(100,000)		(7,000)	93,000	93,000	

## Appendix D - Period 11 Bexley Non-Shared Summary

		FY REVISED BUDGET	YTD ACTUALS	P11 FORECAST	P11 VARIANCE	P10 FORECAST	P10 VARIANCE	CHANGE FROM P10
	<b>Non-Shared</b>	<b>3,998,000</b>	<b>984,894</b>	<b>3,998,000</b>	<b>0</b>	<b>3,982,000</b>	<b>0</b>	<b>0</b>
C70103	Exchequer Services	3,834,000	140,412	3,834,000	0	3,834,000	0	0
C60101	General Income & Expenses	-101,000	449,314	-101,000	0	-117,000	0	0
C70101	Finance Dept.	92,000	338,321	92,000	0	92,000	0	0
C70102	Finance - Directors	173,000	56,848	173,000	0	173,000	0	0