

OUTTURN 2013/14

12th JUNE 2014

1. SUMMARY

- 1.1 This report presents CMT with the outturn position for 2013/14. Once approved revenue will show a balanced position.

2. RECOMMENDATIONS

CMT is asked:-

- 2.1 to note the outturn position for 2013/14 at **Appendix A**;
 2.2 to note the utilisation of the earmarked reserves.

3. REVENUE OUTTURN

- 3.1 The 2013/2014 revenue outturn before the carry forwards of grants and the allocation to the Strategic Reserve is £17.5m. After the transfers are approved the revenue outturn will be balanced.
- 3.2 The carry forwards amount to £10.3m whilst the level of underspend for allocating to the Strategic Reserve is £7.2m. This position is detailed at **Appendix A** and summarised in the table below, alongside a comparison to the period 11 forecast:

Directorate	Revised Budget £'000	Outturn £'000	Outturn Variance £'000	Previous Forecast Outturn Variance £'000	Change in Outturn Variance £'000
Culture, Community & Economic Development	46,470	46,167	(303)	287	(590)
Public Health	200	200	0	0	0
Childrens, Adults & Housing	188,975	189,538	563	558	5
Resources	(64,307)	(70,346)	(6,039)	(8,328)	2,289
Sub total	171,338	165,559	(5,779)	(7,483)	1,704
Contingency	1,446	0	(1,446)	0	(1,446)
Revenue Total	172,784	165,559	(7,225)	(7,483)	258
Dedicated Schools Budget	0	0	0	0	0
Grand Total	172,784	165,559	(7,225)	(7,483)	258

Collection Fund	0	175	175	450	(275)
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Housing Revenue Account	0	(1,310)	(1,310)	(776)	(534)
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- 3.3 Detailed information on the major variances, in excess of £25k, as reported at Service level can be found at **Appendix B**. Once approved the revenue outturn will be balanced.
- 3.4 The HRA outturn is £1.31m underspend with HRA balances at £6.9m.
- 3.5 The year end of the Havering element of the Collection Fund is a £175k deficit.

4. CORPORATE CONTINGENCY

- 4.1 Given the overall corporate underspend, and as previously agreed, the unallocated contingency balance of £1.45m is earmarked for transformation use.

5. TREATMENT OF YEAR END BALANCES

- 5.1 Services have requested the “transfer to” or “creation of” earmarked reserves for use in this financial year at £10.3m, summarised below:

	Outturn
- One Source Reserve	750,000
- Public Health Reserve	1,059,294
- NHS Support for Social Care Reserve	3,929,510
- Miscellaneous Reserves	1,964,930
- Rolled Forward Specific Projects	1,078,570
- Transformation	1,506,885
Total	10,289,189

- 5.2 It was agreed the remaining overall corporate underspend £7.2m would be allocated to the Strategic Reserve to fund future transformation streams.

6. EARMARKED RESERVES

- 6.1 The year end update on the use of the earmarked reserves is summarised in the table below and includes the transfer of the year end surplus of £7.2m.

Area	Balance 1st April 2013 £000	Balance 31st March 2014 £000
Transformation (Strategic & Plusage)	(21,313)	(15,927)
Corporate Items	(13,223)	(12,137)
Service Items	(14,154)	(17,005)
Total	(48,690)	(45,069)

Alison Umoh
Corporate Support Manager

OUTTURN REPORT 2013-14

Revenue Closedown

For Period ADJ1-14

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Service	FY Revised Budget	Actual YTD	Final Variance	Period 11	Change since Period 11	Carry Forwards	Variance before C/fwds
AB1000 Culture & Leisure Total	14,542,955	14,272,448.46	-270,507	-59,835	-210,672	-99,500	-370,007
AB2000 Corporate & Customer Transformation Total	3,706,354	3,921,444.60	215,091	214,341	750		215,091
AB4000 Directorate Support Service Total	-358,809	-379,316.73	-20,508	-15,741	-4,767		-20,508
AB5000 Streetcare Total	19,798,879	19,642,564.94	-156,314	-318	-155,996	-154,070	-310,384
AB6000 Communications Total	213,422	155,605.93	-57,816	-34,911	-22,905		-57,816
AB7000 Economic Development Total	3,181,270	3,192,288.97	11,019	1,617	9,402	-522,240	-511,221
AB9000 Policy & Community Manager Total	1,793,880	1,557,033.13	-236,847	-241,569	4,722	-23,510	-260,357
AF9000 Regulatory Services Total	3,592,015	3,804,965.42	212,950	423,059	-210,109	-212,000	950
AB0000 Culture, Community & Economic Development Total	46,469,966	46,167,034.72	-302,932	286,643	-589,575	-1,011,320	-1,314,252
AC1000 Public Health Total	200,540	200,540.00	0	0	0	-1,059,294	-1,059,294
AC0000 Public Health Total	200,540	200,540.00	0	0	0	-1,059,294	-1,059,294
AB3000 Homes & Housing Total	2,447,657	2,486,452.37	38,795	-3,957	42,752	-165,000	-126,205
AB8000 Housing (HRA) Total	0	0	0	0	0		0
AD9000 Mental Health Total	3,223,670	3,153,822.23	-69,848	51,474	-121,322		-69,848
AE2000 Learning & Achievement Total	90,540,967	90,510,350.91	-30,616	-22,922	-7,694	-75,000	-105,616
AE3000 Childrens Services Total	28,539,805	28,724,976.92	185,172	298,657	-113,485	-867,000	-681,828
AE4000 Business & Performance Total	2,099,510	2,033,549.80	-65,960	-63,853	-2,107	-49,000	-114,960
AE6000 Adult Services Total	62,119,626	62,624,715.72	505,090	299,054	206,036	-3,929,510	-3,424,420
AF2000 Housing Finance & Support Services Total	3,960	3,960.00	0	0	0		0
AD0000 Children, Adults & Housing Total	188,975,195	189,537,827.95	562,633	558,453	4,180	-5,085,510	-4,522,877
AF1000 Finance & Procurement Total	486,360	519,457.00	33,097	-66,894	99,991		33,097
AF3000 Internal Shared Services	-143,371	-37,539.00	105,832	-200,000	305,832		105,832
AF4000 Corporate Financial Matters Total	-66,587,574	-71,794,214.96	-5,206,641	-6,922,234	1,715,593	-750,000	-5,956,641
AF5000 Contingency Total	1,446,318	0	-1,446,318	0	-1,446,318		-1,446,318
AF6000 Business Systems Total	-930,630	-901,333.00	29,297	727	28,570	-105,000	-75,703
AF7000 Asset Management Total	461,603	209,422.00	-252,181	-453,820	201,639	-150,000	-402,181
AF8000 Strategic HR & OD Total	-146,350	-60,621.00	85,729	46205	39,524	-2,500	83,229
AG2000 Exchequer Services Total	2,536,850	1,798,720.00	-738,130	-567,727	-170,403	-587,640	-1,325,770
AL1000 Legal & Democratic Svs Total	2,419,520	2,323,876.00	-95,644	-164,733	69,089	-31,040	-126,684
AL2000 Transformation Agenda Total	-2,404,130	-2,404,130.00	0	0	0	-1,506,885	-1,506,885
AF0000 Resources Total	-62,861,404	-70,346,362.96	-7,484,959	-8,328,476	843,517	-3,133,065	-10,618,024
Grand Total	172,784,297	165,559,039.71	-7,225,258	-7,483,380	258,122	-10,289,189	-17,514,447

Revenue Outturn Report 2013-14

		FINAL REVISED BUDGET	FINAL ACTUALS	FINAL VARIANCE	P11 OUTTURN VARIANCE	MOVEMENT FROM P11 TO FINAL VARIANCE	ON-GOING VARIANCE	REASON FOR FINAL VARIANCE	REASON FOR MOVEMENT BETWEEN P11 TO FINAL
A00000	Total		(7,225,257)	(7,225,257)	(7,483,944)	258,687	1,142,929		
AB0000	Culture, Community & Economic Development	46,589,582	46,286,650	(302,932)	278,689	(581,620)	270,142		
AB1000	Culture & Leisure	14,662,571	14,392,064	(270,507)	(67,790)	(202,717)		In addition to the prudent approach from C&L managers, one of the main reasons why there was an underspend was as a result of the late and significant change to the charging of grounds maintenance work to the Housing Revenue Account (HRA).	Late and significant charge of £215k to the HRA in respect of Grounds Maintenance costs.
AB1040	Indoor Sports & Recreation	2,497,940	2,540,500	42,560	76,374	(33,814)		Business rates transaction (23k) for Romford Ice Rink and electricity bills (17k) for Romford Ice Rink, with no original budget, accounted for the final variation	Business rates bill transaction in March 14 of £23k.
AB1050	Parks & Outdoor Sports	2,924,020	3,108,554	184,534	73,532	111,002		In summary, the main reasons why there was a budget overspend were pressures on income and salaries.	The reasons include the additional costs of one off parks protection work.
AB1070	Historic Buildings	94,260	128,553	34,293	28,321	5,972		Additional project works and other costs at both Bretons House and Coronation Gardens £31k.	
AB1080	Grounds Maintenance DSO	1,199,500	738,569	(460,931)	(161,444)	(299,487)		The main reason for variance is the late and significant charge to the HRA in respect of grounds maintenance work on Housing land.	The main reason for variance is the late and significant charge to the HRA in respect of grounds maintenance work on Housing land.
AB1090	Social Halls & Comm Ctrs	34,260	6,389	(27,871)	(20,658)	(7,213)		Increase in income above projected levels including additional income from Meals on Wheels, additional income from an insurance pay out and additional rental income negotiated by Strategic Property Services.	
AB1135	Policy, Marketing and Administration	374,660	345,575	(29,085)	(1,380)	(27,705)		The variance on this budget is due to an underspend in marketing for advertising and marketing costs and an Administration Team for salary costs due to the restructure at the start of the year and one member of staff leaving for secondment in January.	The variance on this budget is due to an underspend in Marketing for advertising and marketing costs and an underspend in the Administration Team for salary costs due to the restructure at the start of the year and one member of staff leaving for secondment in January. It was agreed that this will contribute towards supporting other areas of the service at year end.
AE2150	Music Services	274,800	222,835	(51,965)	(40,253)	(11,712)		Salary savings from restructure; reduction in hours sold to schools; carried forward £10k to fund software purchase in 14/15	
AB2000	Corporate & Customer Transformation	3,706,354	3,921,445	215,091	214,341	750		Deferred delivery of Customer Services Transformation savings	

Revenue Outturn Report 2013-14

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AB2330	CRM	4,041,866	3,918,987	(122,879)	(122,659)	(220)		Outturn 2013-14. This underspend is primarily associated with salary savings within the Contact Centre. Posts were left vacant pending restructure and agency backfill was only put in place as required.	
AB2360	Customer Serv Transform	(335,512)	2,458	337,970	337,000	970		Outturn 2013-14: CS deferring of savings from the transformation programme	
AB5000	Streetcare	19,798,879	19,642,565	(156,314)	(318)	(155,996)	72,663	Overall a very positive out turn position, reflecting underspends on Gritting due to the mild winter, overspends on drainage due to the wet winter, underspends on borough roads, and finally Highways reactive maintenance overspends due to wet weather adding to pot hole problem.	Close control of costs to aid Directorate position, along with savings on gritting, due to winter weather.
AB5400	Borough Roads B & TS	659,810	469,497	(190,313)	(119,925)	(70,388)		The main reasons for the final variance is the delays by external consultants to complete the programme of bridge inspections due to their staffing issues and the under spend on technical services recharges due to loss of staff over the year and the knock on effect of the limited input to the bridge inspection programme	The change in variance from period 11 is because we were still in discussion with the external consultant regarding the bridge inspection programme in the hope that they could recover some of the slippage after resolving their staff issues, but this did not prove possible.
AB5450	On Street Parking	(29,635)	(55,051)	(25,416)	1,194	(26,610)		Favourable, small, late variance - high value account.	Favourable, small, late variance - high value account.
AB5690	Borough Roads Tech	(90,853)	(12,011)	78,842	67,336	11,506		Inability to fill vacancies meant lower than expected income/surplus.	
AB5700	Borough Roads	8,507,737	8,366,846	(140,890)	(157,439)	16,549	38,500	As a result of the continued wet weather throughout the 13-14 winter period much less winter gritting has been required, this has generated a £108k benefit in this account.	
AB5730	Highways Cost Recovery Account	(670,540)	(329,998)	340,542	368,247	(27,705)		The final variance is due to the increased workload and the necessary increase in externally provided sub contractors in an attempt to clear the demand of works orders	
AB5740	Public Conveniences	219,050	164,011	(55,039)	(60,445)	5,406		The final variance is the result of the one off electricity credit	
AB5760	Street Cleansing	4,836,552	4,758,460	(78,092)	(40,247)	(37,845)	33,460	Income increased by £23k along with salaries underspend of £28k - the main reasons for this underspend	Conservative forecasting on Borough Roads - Street cleansing
AB5770	Street Lighting	1,416,739	1,478,766	62,028	20,215	41,813		Final variance is the result of emergency works following winter storms	variance from period 11 is due to increased workload following winter storms and the results of structural testing of an additional 1400 columns and subsequent removal and replacement of dangerous columns

Revenue Outturn Report 2013-14

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AB5780	Streetcare Management	539,931	362,182	(177,749)	(173,665)	(4,085)		Underspend due to recruitment freeze pending restructure, which has now been completed.	
AB6000	Communications	213,422	155,606	(57,816)	(34,911)	(22,906)		Variance due to overachievement of income	
AB6200	Communications Holding Account	213,422	155,606	(57,816)	(34,911)	(22,906)		Variance due to overachievement of income	
AB9000	Policy & Community Manager	1,793,880	1,557,033	(236,847)	(241,569)	4,722		Underspend as a result of MTFS savings made early and holding a number of vacancies during the restructure process. Underspend to go towards wider directorate position.	
AB7140	Corporate Policy and Community	1,042,300	878,981	(163,319)	(190,794)	27,475		Underspend as a result of early achievement of MTFS savings, holding vacancies and increased income.	Underspend reduced slightly in Energy Strategy Team as a result of project work being brought forward in March.
AL1340	Community Safety	751,580	678,052	(73,528)	(50,775)	(22,753)		Underspend due to realising MTFS savings early through restructure, in addition to other subjective savings eg. marketing spend.	

Revenue Outturn Report 2013-14

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AF9000	Regulatory Services	3,592,015	3,804,965	212,950	423,059	(210,109)	197,479	Overall £212k Regulatory Services overspend comprises: 1) Building Control £130k overspend resulting from £212k underachieved income offset by £40k recharge saving on technical services and saving on salaries/ agency/overtime (£34k combined) plus £8k sundry other 2) Planning £95k overspend resulting from £155k over achievement income - mainly Majors - offset by £87k agency to respond to demand led performance improvements and £60K Efficiency Savings, £21k salaries, £20k Legal, £19k recharge postage, £15k advertising, £20k externally provided services and £8k other 3) Environmental Health £70k overall underspend resulting from introduction of scrap metal dealers licensing regime and over-achievement of other licensing income 4) Bereavement Services £26k overall underspend resulting from additional income achieved - demand led service 5) Development Planning – £45k overspend resulting from 1. Travel Plan and grant timing issues, and 2. net of income for TfL grant not recognised in 2013/14 but income received in 2014/15 Carry forward of £212k Planning Delivery	(£210K) reduction of overspend forecast at P11 (£135K) AB3420 Bereavement - Demand led service additional income achieved (£110K) AB9450 Development Control - Demand led service additional income achieved £80K - AB7660 Development Planning income accruals between 13/14 and 14/15 (£45k) - Other Items
AB3420	Crematorium & Cems	(688,840)	(715,312)	(26,472)	108,163	(134,635)		Demand led service - additional income achieved	£134k results from £143k Demand led service additional bereavement income achieved/ £9k other
AB3620	Environmental Health	1,785,662	1,715,516	(70,146)	(61,754)	(8,392)	38,000	Introduction of scrap metal dealers licensing regime and over-achievement of other licensing income resulted in underspend overall	
AB7660	Development Planning	498,410	544,134	45,724	(35,114)	80,838		Final variance results from final Planning Delivery Grant and training fees, net of income accruals for TfL grant not raised in 13/14 - income received in 2014/15, so latter has no overall detrimental impact	Variance movement results from final Planning Delivery Grant and training fees, net of income accruals for TfL grant not raised in 13/14 - income received in 2014/15, so latter has no overall detrimental impact

Revenue Outturn Report 2013-14

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AF9450	Development Control Svs	721,020	946,604	225,584	335,384	(109,800)	127,000	£225K overspend results from: 1) Building Control £130K overspend made up of £212K underachieved income/ reduced by £40K recharge technical Services and saving on Salaries Agency/Overtime (£34k combined)/ -£8K other 2) Planning £95K overspend made up of £155k over achievement income, mainly Majors, offset by £87K Agency to sustain performance and £68K other pressures.	(£109K) reduced overspend resulted from : Building Control (£50K) = (£43K) additional income/ (£7K) other Planning (£60K) = (£58K additional income/£2K) other
AC1010	PH - Non Commissioned Services	(6,651,460)	(6,318,832)	332,628	474,463	(141,835)		Final 13/14 PH grant underspend is £1,008,676 which has been transferred to the PH reserve. The 13/14 indicative budget allocations for all areas were based on estimates of spend, due to PH commissioning being a new area of responsibility to the Local Authority. 14/15 budgets will be set based on actual spend in 13/14.	Year end journal adjustments were made in relation to apportionment of staff costs to correct reporting lines as per the PH grant, agency staff pension fund contributions and corporate recharges.
AC1020	PH - Sexual Health	2,471,000	2,132,047	(338,953)	(368,349)	29,396		At the start of the financial year, the impact resulting from changes to arrangements for charging for sexual health services nationwide was unknown. The original budget included a contingency for demand-led provision out of Borough. The contingency for out of Borough activity has now been reduced based on charges to date (13/14 Year End). The year end outturn was higher than earlier estimates due to year end increased costs associated to GUM non contracted activity. We will develop our relationship with non-contracted providers to encourage them to invoice promptly to avoid a year end surge in 14/15.	Actual costs of non-contracted activity between period 11 and year end was higher than anticipated. A number of acute trusts that had not previously invoiced before, did so at year end.
AC1030	PH - NHS Health Check Programme	275,000	201,821	(73,179)	(65,000)	(8,179)		The offer and uptake of GP provided Health Checks has been slower than expected. Performance regarding the offer of NHS Checks has improved as a result of contractual changes made in year.	
AC1040	PH - Health Protection		56,500	56,500		56,500		There was no initial budget allocation to Health Protection however an end of year charge was made based on an apportionment of Public Health staffing costs	Year end journal adjustments were made to reflect costs on the correct reporting lines as per the PH grant guidance.
AC1050	PH - National Child Measurement Programme	30,000	60,000	30,000	(30,000)	60,000		Costs of NCMP are paid as part of the school nursing programme invoice. An end of year recharge has been made that reflects the costs against the correct reporting line.	Year end journal adjustments were made to reflect NCMP service costs that are invoiced as part of the Childrens 5-19 block contract.

Revenue Outturn Report 2013-14

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AC1060	PH - Public Health Advice		318,360	318,360		318,360		There was no initial budget allocation to Public Health Advice however an end of year charge was made based on an analysis of the PH team's contribution to CCG related workstreams such as the JSNA, falls prevention, etc	Year end journal adjustments were made to reflect costs on the correct reporting lines as per the PH grant guidance
AC1070	PH - Obesity	190,000	90,600	(99,400)	(78,000)	(21,400)		The focus of the 13/14 Obesity programme has been to deliver and maintain a weight management programme via GP referral and maintaining the MEND programme. Previously considered options such as fit for birth were not developed in favour of a wider more holistic approach to health improvement that will be implemented during 14/15.	
AC1080	PH - Physical Activity	100,000	66,557	(33,443)	11,000	(44,443)		An initial part of this allocation was funded in 12/13 by the PCT as part of the PH transition. The remaining commitment for PARS was funded from the 13/14 PH Grant hence a reduced 13/14 year end cost.	Part 13/14 PARS funding was allocated from the PH grant as the remainder had been funded from the PCT as part of the transition.
AC1090	PH - Substance Misuse	2,394,000	1,722,469	(671,531)	(488,149)	(183,382)		Indicative budget was based on a proposed payment by results (PBR) model, which has not yet been implemented, and is under review. An independent review of the drugs and alcohol service is being undertaken to inform 14/15 commissioning. 14/15 budgets have been set based on 13/14 outturn.	Year end journal adjustments were made in respect of MOPAC funding (96K). Some tier 4 admissions that commenced during 13/14 will not conclude until 14/15. Refurbishment to CRI has not commenced
AC1120	PH - Misc. Public Health Services	138,000	604,156	466,156	7,032	459,124		Final year end costs includes an element of the 13/14 childrens services transfer. This was not reflected in the initial budget allocation or at P11 when it was anticipated that this would be charged to the children 5-19 budget line. Following a further review of the spending versus DH guidance a significant amount was vired to the misc. public health services.	Final year end costs includes an element of the 13/14 childrens services transfer. This was not reflected in the initial budget allocation or at P11 when it was anticipated that this would be charged to the children 5-19 budget line. Following a further review of the spending versus DH guidance a significant amount was vired to the misc. public health services.
AD0000	Children, Adults & Housing	188,955,514	189,518,148	562,634	558,453	19,569	850,079		
AB3000	Homes & Housing	2,447,657	2,486,452	38,795	(3,957)	42,752		Net variance is due to costs in the Empty Homes team, which could not be charged to capital	Some recharges to capital could not be made in the empty homes team.
AB3860	Housing Aid & Advice	514,880	376,199	(138,681)	(1,273)	(137,408)		Technical underspend only; Homeless Prevention Budget was posted here, but spent elsewhere	Technical underspend only; Homeless Prevention Budget was posted here, but spent elsewhere

Revenue Outturn Report 2013-14

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AB3880	Strategy	1,759,377	1,931,394	172,017	(2,684)	174,701		Net variance is due to costs in the Empty Homes team, which could not be charged to capital	The change is due to costs in the Empty Homes team, which could not be charged to capital and grant income from Homeless Prevention Grant which has been posted elsewhere.
AD9000	Mental Health	3,223,670	3,153,822	(69,848)	51,474	(121,322)		Throughout the year, there was an over estimation on domiciliary care and nursing, however through reviewing and reconciling care packages, savings where identified, resulting in an end of year under spend. There is a further small overspend in residential, Section 75 and the group homes cost centres.	Throughout the year, there was an over estimation on domiciliary care and nursing, however through reviewing and reconciling care packages, savings where identified, resulting in an end of year under spend. There is a further small overspend in residential, Section 75 and the group homes cost centres.
AE6210	Mental Health Needs	3,223,670	3,153,822	(69,848)	51,474	(121,322)		Throughout the year, there was an over estimation on domiciliary care and nursing, however through reviewing and reconciling care packages, savings where identified, resulting in an end of year under spend. There is a further small overspend in residential, Section 75 and the group homes cost centres.	Throughout the year, there was an over estimation on domiciliary care and nursing, however through reviewing and reconciling care packages, savings where identified, resulting in an end of year under spend. There is a further small overspend in residential, Section 75 and the group homes cost centres.
AE2000	Learning & Achievement	90,767,182	90,736,566	(30,616)	(22,922)	7,694	561,960	Transport costs still remain an issue due to two main factors -increased demand and taxi costs but this over spend is being mitigated as much as possible through early MTFS and any underspends from vacancies. Forecast includes carry forwards into 2014-15 for SEN Reform grant of £75k and transformation funding of £161k.	
AE2070	Education Finance Support Quality and Assurance	1,616,208	1,306,959	(309,249)	(343,970)	(34,721)		Early MTFS from Catering and other services held to cover any additional pressures in 13/14. This is a one off saving for this financial year.	The forecast variance has decreased since period 11 due to the interim Quality and Assurance Manager workload fluctuating due to demand.
AE2090	Adult Education	142,396	181,693	39,297		39,297		The overspend is due to an under estimation of recharges that can be charged to the grant	The change in the forecast variance is due to an under estimation of recharges that can be charged to the grant

Revenue Outturn Report 2013-14

		FINAL REVISED BUDGET	FINAL ACTUALS	FINAL VARIANCE	P11 OUTTURN VARIANCE	MOVEMENT FROM P11 TO FINAL VARIANCE	ON-GOING VARIANCE	REASON FOR FINAL VARIANCE	REASON FOR MOVEMENT BETWEEN P11 TO FINAL
AE2100	Learning & Achievement Mgt Team	537,199	399,799	(137,400)	(137,169)	(231)		After further review, additional underspend has been identified through held vacancies. This is an in-year saving only and will be used to offset the budgetary pressure arising from Transport. SEND Reform Grant Funding of £75,000 will be retained and carried forward for use next year when additional support will be needed to develop new ways of working.	
AE2160	HIAS Development Leadership Quality and Assurance	753,514	727,161	(26,353)	(18,333)	(8,020)		This underspend is due to a member of the team covering a post in a different team and this was part funded.	
AE2180	Alternative Provision including LAC education	892,365	826,229	(66,136)	(40,436)	(25,700)		Underspend due to time lag in recruitment of a number of vacant posts	The forecast variance has changed from period 11 due to temporary staff working less than anticipated.
AE2190	Schools Provision and Commissioning	812,290	703,305	(108,985)	(16,860)	(92,125)		Fewer requests for grants during this period for providers and settings in financial difficulties than in previous years, Early Years settings was also less than anticipated. As well as additional funding being given for pay protection which was not being forecast at period 11.	The forecast variance has changed since period 11 due to additional funding being given for pay protection which was not being forecast at period 11. The demand for financial support to Early Years settings was also less than anticipated.
AE2560	Personnel Quality and Assurance	832,544	904,286	71,742	60,136	11,606		overspend is a result of a redundancy payments for a primary and secondary school during the course of 2013/14	
AE3350	SEN	1,810,680	2,385,631	574,951	550,670	24,281	561,960	Due to an MTFS saving this overall budget has been reduced. The number of SEN children is showing a small increase and this is likely to grow going forward. The overspend relates to PTS costs which remain the same as 12/13 and yet budget has been reduced leading to a shortfall. Work continues to review spend in this area, and reduce it where possible. Work has also started on the SEND element of the Children and Families Bill. Detailed work is ongoing to explore the main drivers for this budget overspend	
AE7660	14-19 Strategy	389,460	357,628	(31,832)		(31,832)		Final Contract payments were less than anticipated	Final Contract payments were less than anticipated

Revenue Outturn Report 2013-14

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AE3000	Childrens Services	28,310,189	28,495,361	185,172	298,657	(113,484)	300,000	The overspend mainly arises from Children's placements and the need to employ more expensive agency and interim staff because of recruitment difficulties.	The overall overspend for Children's Service is not as high as originally forecast at period 11 due to three main factors: the cost of legal expenses incurred during care proceedings was less than anticipated due to some cases being adjourned into 14/15 for final hearings, the Youth Offending Team management fees for the second half of the year were less than anticipated and building works for the Children's Centres were completed for less than the original quote.
AE3380	Youth Service	(152,530)	(119,616)	32,914	9,163	23,751		The overspend is due to final charges for old youth buildings which have now been closed following on from the restructure.	
AE3390	Children With Disabilities	3,546,383	3,372,811	(173,572)	(161,494)	(12,078)		Underspend arising from reduction in projections on both staffing and placements. One young person subject to a Care Order who was projected to need a high cost social care placement but remained in a mental health hospital much longer than planned for. Some families have not taken up overnight short breaks assessed as needed and offered.	
AE3830	Existing Placements	6,410,410	6,666,709	256,299	269,178	(12,879)		The overspend is due to an increase in the number of Children's placements and due to high cost placements being required.	
AE3840	Leaving Care Service	1,948,666	2,022,203	73,537	60,611	12,926		A number of young people, looked after due to homelessness did not return home as planned.	
AE3850	CIC & Living Away Service - Staff Costs	1,236,275	1,263,271	26,996	46,733	(19,737)		Overspend in this area due to increased fostering staffing costs due to long term sickness and performance issues and the need to employ agency staff to ensure statutory requirements are met, due to insufficient capacity in team to complete the work.	
AE3860	Fostering, Adoption & Other Costs	1,203,334	1,253,283	49,949	59,510	(9,561)	300,000	A detailed analysis has seen an increased number of children being adopted or are being made subject to a SGO. There is pressure to fund allowances in these cases and also where necessary in adoption cases to purchase external resources. On going pressure if no funding available to fund this.	

Revenue Outturn Report 2013-14

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AE3870	Youth Offending	653,944	603,423	(50,521)	(21,621)	(28,900)		Underspend due to the management fee for the second half of the year being less than anticipated due to a reduced need for additional staffing.	The underspend is more than forecast at period 11 due to the management fee for the second half of the year being less than anticipated due to a reduced need for additional staffing.
AE3890	Children's Centres	2,876,234	2,788,934	(87,300)	(54,845)	(32,455)		This underspend has arisen due to vacant posts being held as a restructure was being implemented.	The underspend is more than forecast at period 11 due to works that were completed close to the end of the financial year being less than the original quote.
AE3895	Early Help	2,002,097	1,966,920	(35,177)	(20,153)	(15,024)		This underspend has arisen due to a vacant post being held as a restructure was being implemented.	
AE3900	Safeguarding Unit	925,308	985,007	59,699	57,012	2,687		Overspend occurring mainly due to pressures arising from increased activity and the need to employ agency staff to ensure statutory duties can be fulfilled. The LSCB underspend of £23k is a multi agency budget and has been rolled over to 2014-2015 as agreed by the LSCB.	
AE4000	Business & Performance	2,083,230	2,017,270	(65,960)	(63,853)	(2,107)		Underspend caused predominantly by staffing vacancies throughout the year that have now either been filled or deleted by restructure implemented 28/04/2014, as well as systems development work either not being completed within the financial year and / or costs being lower than originally estimated. A Carry Forward Request has been made for £49k for Zero Based Review grant funding to implement National Adult Social Care Data collections.	
AE4490	SC & L Management	288,900	249,930	(38,970)	(26,454)	(12,516)		Underspent due to HoS and PA vacancies throughout the year, which have now been recruited to.	

Revenue Outturn Report 2013-14

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AE6000	Adult Services	62,119,626	62,624,716	505,090	299,054	206,036	(11,881)	The MTFS pressures in Adult Social Care have been mitigated by one-off funding in 2013/14 such as £850k CCG contribution to Reablement and approximately £475k of prior year income identified during the ongoing income reconciliation work. There has also been a permanent budget transfer from DAAT of £200k. Dreywood Court will be an ongoing pressure - at present showing in Commissioning. This arises from a better understanding of the levels of dependency in the Extra Care Housing facility and will continue to be modelled each month. the difference between forecast as at P11 and year end outturn is predominantly due to an adjustment to the Bad Debt Provision.	The difference between forecast as at P11 and year end outturn has been due predominantly due to an adjustment to the Bad Debt Provision.
AE4260	Commissioning	1,803,180	1,683,488	(119,692)	(100,600)	(19,092)		Underspend is mostly due to vacancies in Commissioning Development. The restructure, which is to be implemented in April 2014 will address this issue as there will be changes in roles and budget will be reallocated to the appropriate lines throughout the Commissioning cost centres.	
AE4400	Supporting People & Voluntary Sector	4,005,070	4,197,130	192,060	151,550	40,510		The overspend is made up of the Dreywood Court pressure, which will continue in to subsequent years.	The difference in forecast between P11 and year end is due to a recharge from safeguarding which had not been forecasted.
AE6170	Adult Community Team	24,235,908	24,548,078	312,170	132,109	180,061		The growth pressures in this activity in Residential and Nursing placements are offset by one-off income received this year from the CCG, and client contribution prior year income being identified. MTFS workstreams continue to closely monitor areas where pressures will be ongoing and where budget overspends as a result of savings targets are likely to occur. The difference in forecast between P11 and year end outturn is due in the most part to the adjustment for the Bad Debt Provision.	The difference in forecast between P11 and year end outturn has been due in the most part to the adjustment for the Bad Debt Provision.
AE6190	Prevention	6,113,165	6,026,462	(86,703)	(124,384)	37,682		The underspend is due to taxi cards, the costs for which cannot be controlled by the service and Winter Pressures funding received from Health.	The variance from P11 is due to the carry forward being less than forecast.

Revenue Outturn Report 2013-14

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AE6200	Learning Disabilities	19,860,010	20,212,011	352,001	354,972	(2,971)		The forecast overspend is primarily due to: Unrealised Travel Training Project – (costs for Transport) which has been reported since May 2013. In addition the following contribute to the overspend (1) previously health funded client has become social care funded; (2) extra funding required for clients moving to alternative placements after closure of residential home in Havering 17 December 2013.	
AE6220	Health & Social Care Other	4,940,973	5,023,483	82,510	90,814	(8,304)		The overspend is due to Interim Head of Service arrangements to Dec 2013.	
AE6250	Quality and Safeguarding	1,161,320	931,363	(229,957)	(205,408)	(24,549)	(11,881)	The underspend is in the most part due to Workforce Development. This budget is to be redistributed in 2014/15 to alleviate pressures elsewhere within the Directorate.	
AF0000	Resources	(240,546,730)	(247,588,347)	(7,041,617)	(7,601,111)	559,494	22,708	Release of budget provisions to be allocated for corporate priorities prior to year end has increased overall underspend by £7m	The movement from Period 11 to outturn is due to late releases of provisions to Services for example to Leisure for RLD; Public Health for recharges and also the shortfall on the corporate savings.
AF1000	Finance & Procurement	486,360	519,457	33,097	(66,894)	99,991		Proceeds of Crime income held in holding account pending Court approval	POCA income transferred out and agency costs for corporate transformation projects
AF1100	Finance	486,360	519,457	33,097	(66,894)	99,991		Proceeds of Crime income held in holding account pending Court approval	POCA income transferred out and agency costs for corporate transformation projects
AF3000	Internal Shared Services	(143,371)	(37,539)	105,832	(200,000)	305,832		Adjustment to the HRA recharge for the H R Business Partner and operational finance support due to increasing span of management control.Circular transfers from reserves for transformation not undertaken for Finance and One Oracle OBIEE support – this could be transferred from reserves but was not undertaken as any underspend would have gone to reserves. Pension Administration Service – employers function charge higher than anticipated including expert consultancy on new Pension Regulations	Adjustment to the HRA recharge for the H R Business Partner and operational finance support due to increasing span of management control.Circular transfers from reserves for transformation not undertaken for Finance and One Oracle OBIEE support – this could be transferred from reserves but was not undertaken as any underspend would have gone to reserves. Pension Administration Service – employers function charge higher than anticipated including expert consultancy on new Pension Regulations

Revenue Outturn Report 2013-14

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AF3210	Shared Services	(228,865)	(91,907)	136,958	(200,000)	336,958		Adjustment to the HRA recharge for the H R Business Partner and operational finance support due to increasing span of management control.Circular transfers from reserves for transformation not undertaken for Finance and One Oracle OBIEE support – this could be transferred from reserves but was not undertaken as any underspend would have gone to reserves. Pension Administration Service – employers function charge higher than anticipated including expert consultancy on new Pension Regulations	Adjustment to the HRA recharge for the H R Business Partner and operational finance support due to increasing span of management control.Circular transfers from reserves for transformation not undertaken for Finance and One Oracle OBIEE support – this could be transferred from reserves but was not undertaken as any underspend would have gone to reserves. Pension Administration Service – employers function charge higher than anticipated including expert consultancy on new Pension Regulations
AF3700	Employee Relations	85,494	54,368	(31,126)	0	(31,126)			
AF4000	Corporate Financial Matters	(66,587,574)	(71,794,210)	(5,206,636)	(6,922,234)	1,715,598	0	Release of budget provisions to be allocated for other corporate priorities. Overall around £6.9m which will be allocated to the Pension Fund and the Strategic Reserve.	The movement from Period 11 to outturn is due to late releases of provisions to Services for example to Leisure for RLD; Public Health for recharges and also the shortfall on the corporate savings.
AF4110	Ins Trading Account	81,100	(11)	(81,111)		(81,111)		Surplus on the fund available for release	Surplus on the fund available for release
AF4140	Corporate Management Team	518,420	431,303	(87,117)	(72,810)	(14,307)		Currently forecasting an overall underspend of about £72k, mainly from salaries £51k	
AF4300	Cons Rev Adjustment	(93,818,060)	(94,096,331)	(278,271)		(278,271)		Interest received less the HRA appropriation deficit	Interest received less the HRA appropriation deficit
AF4310	Corp Fin Transactions	26,422,675	26,387,301	(35,374)	76,000	(111,374)		Anticipated shortfall on procurement rebate contract.	Audit Fees underspend which has been reported to CMT as an expected surplus
AF4320	Corporate Subsc.	456,845	423,764	(33,081)		(33,081)		Mainly London Borough Grants Scheme	Mainly London Borough Grants Scheme
AF4340	Savings & Provisions	(440,134)	(4,945,218)	(4,505,084)	(6,925,424)	2,420,340		A number of corporate provisions,now totalling around £6.9m, have now been declared as surplus and therefore available for other purposes. These funds will be transferred in the main into the Pension fund, through a formal executive decision, and the strategic reserve, for future use in delivering transformation etc	The movement from Period 11 to outturn is due to late releases of provisions to Services for example to Leisure for RLD; Public Health for recharges and also the shortfall on the corporate savings.
AF4350	Corporate Y/E A/C Adjustments		(164,310)	(164,310)		(164,310)		Change in year on year Annual Leave adjustments	Change in year on year Annual Leave adjustments
AF5000	Contingency	1,446,318		(1,446,318)		(1,446,318)		Surplus on the fund reported previously to CMT as a committed underspend	Surplus on the fund reported previously to CMT as a committed underspend

Revenue Outturn Report 2013-14

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AF5400	General Fund Activities	1,446,318		(1,446,318)		(1,446,318)		Surplus on the fund reported previously to CMT as a committed underspend	Surplus on the fund reported previously to CMT as a committed underspend
AF6000	Business Systems	(930,600)	(901,333)	29,267	727	28,540		The forecast outturn is approximately on budget	
AF6500	Customer And Service Support	(762,140)	(725,005)	37,135	(115,861)	152,996		Budgets were moved around between P11 and final outturn which means over and underspends moved.	Budgets were moved around between P11 and final outturn which means over and underspends moved.
AF6520	Core Systems And Business Continuity	(222,420)	(1)	222,419	202,124	20,295		This overspend is related to expenditure on the Xerox contract which was always forecast as an overspend, this was covered by underspends in other areas.	
AF6530	Strategic Development And Projects	108,110	(98,319)	(206,429)	(217,536)	11,107		This is a salary underspend related to vacant posts and VR.	
AF6540	Holding Codes - Finance	(2,880)	(36,093)	(33,213)	(32,991)	(222)		This cost centre is related to income and will always show an underspend.	
AF7000	Asset Management	461,603	209,422	(252,181)	(453,820)	201,640		Final variance is nominal at service level.	The movement is mainly due to the delay in surrender of the CEME lease as part of the Council's corporate support for the Elutech facility. Property and Land holdings increased the virement of their rental income surplus to fund future building maintenance and the Transport account moved by £43k due to further changes in the PTS and workshop accounts.
AE7590	Education Asset Management	683,355	633,305	(50,050)	6,220	(56,270)		Underspend of £50k mainly due to Project officer vacancy in Capital Programme team.	£47k for feasibilities should have been charged to Schools Organisation but deadline was missed. Underspend shows in Schools Organisation budget.
AF7650	Prop & Land Hldgs	(2,017,270)	(2,515,239)	(497,969)	(534,705)	36,736		The final variance is largely attributable to higher anticipated rental income from both general fund (£304k) and HRA commercial property (£409k), partly offset by an MTFs shortfall (-£309k) due to a delay in income receivable from the Ingrebourne Country Park scheme.	The final outturn has reduced by £37k since P11 as a result of an increased virement of 'surplus' rental income to the building maintenance budget

Revenue Outturn Report 2013-14

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AF7750	Transport Accounts	809,309	1,196,411	387,102	344,076	43,026		Final variance of £387k is largely due to the Fleet Holding Account (£180k) which is due to be adjusted from 14/15 onwards and under-recovery within PTS of £148k following £113k refund to Social Care following route adjustments. The workshop also recorded a deficit of £45k resulting from a combination of fuel cost increases, end of year stock write offs, and a reduction in unscheduled vehicle repair (accident damage)	Mainly due to 10k late charges for vehicle lease costs, 8k end of year stock write offs, 4k fuel costs, £5k reduction in internal income, £5k repairs to workshop equipment
AL1400	Corp Safety & Facilities	166,650	133,409	(33,241)	(145,150)	111,909		Positive variance arises from over-recovery of print/copy charges which offsets the income under-recovery by the Asbestos team.	To cover the cost of the legal invoice relating to the closure of CEME, which was not apparent in the Period 11 Forecast
AF8000	Strategic HR & OD	(121,390)	(60,620)	60,770	20,623	40,147	22,708	Salaries overspend due mainly to reduced income from HRA as a result of changes in staff workload	Salaries overspend due mainly to reduced income from HRA as a result of changes in staff workload
AF3070	People & Change	(121,390)	(60,620)	60,770	20,623	40,147	22,708	Salaries overspend due mainly to reduced income from HRA as a result of changes in staff workload	Salaries overspend due mainly to reduced income from HRA as a result of changes in staff workload
AG2000	Exchequer Services	2,536,850	1,798,720	(738,130)	(567,727)	(170,404)		IMAN overpayment recovery, decrease in bad debt provision; increase in court cost income and other underspends	Exchequer services - £170k underspend – due to decrease in bad debt provision due to a review of debt profile and increase in court cost income
AB2380	Revenues Administration	2,388,560	2,035,131	(353,429)	(67,692)	(285,738)		IMAN overpayment recovery, decrease in bad debt provision; increase in court cost income and other underspends	Exchequer services - £170k underspend – due to decrease in bad debt provision due to a review of debt profile and increase in court cost
AB2370	Revenues Subsidy	(6,740)	(382,951)	(376,211)	(500,000)	123,789			
AL1000	Legal & Democratic Services	2,419,520	2,323,876	(95,644)	(164,733)	69,089		Primarily additional local land charges income due to buoyant housing market plus small underspends on other cost centres	
AL1330	Legal Services	(35,370)	(114,443)	(79,073)	(148,155)	69,082		Primarily additional local land charges income due to buoyant housing market plus small underspends on other cost centres	Additional legal costs on Romford Leisure and unexpected partial settlement of long running local land charges litigation