

Decision Report – Cabinet
 – 25th September 2019

2019/20 Revenue Budget Monitoring – Month 4 Report

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Division and Local Member(s): All

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	Relevant Scrutiny Chairman	Cllr Anna Groskop for Scrutiny Place	16/09/2019
Forward Plan Reference:	FP/19/06/05		
Summary:	This report sets out the Month 4 forecast outturn position for 2019/20 for the net Revenue Budget of £327.967m. It highlights variances to service budgets, as well as emerging issues, risks, areas of concern and proposed actions to resolve them. The Council's Medium-Term Financial Plan (2019-22)		

	<p>sets out proposals to further develop its financial resilience over the long-term whilst also supporting the delivery of the Council's key priorities.</p> <p>Although still relatively early in the year, the report continues to show an overall projected balanced position for the Council, with the main variances being within Children's Services and Trading Units (Dillington House). Management action is under development in these areas that will aim to ensure a balanced budget by the end of the year. However, until these are more fully developed, these variances are being reported in the detail of the report and a proportion of the corporate contingency 'notionally' allocated to off-set the variances. This leaves £6.033m of the Corporate Contingency budget currently unallocated (following the requested transfer below) and therefore potentially available to further improve the Council's financial resilience in the medium term. A decision regarding use of the contingency will be considered later in the year once the end of year position is firmer.</p> <p>The budget for 2019/20 includes a savings target of £21.547m and this report confirms forecast delivery of £21.485m. Of the remainder, very close monthly tracking and change control mechanisms continue to be in place as they have been since September 2018, to ensure full delivery during the year.</p>
<p>Recommendations:</p>	<p>It is RECOMMENDED that the Cabinet:</p> <ol style="list-style-type: none"> 1. Approve the transfer of £0.175m of Corporate Contingency to allocate the grant funding for Brexit to a specific Brexit budget within Economy Community and Infrastructure (section 4.7). 2. Note the forecast balanced budget position for the end of 2019/20 3. Note that £6.033m of the corporate contingency remains unallocated if the above recommendation is approved and this is expected to increase as management actions on service variances are confirmed 4. Note the delivery of £16.990m savings by Month 4 and the forecast delivery of £21.485m by the year end of the total target of £21.547m.

<p>Reasons for Recommendations:</p>	<p>Closely monitoring spend against the agreed budget is necessary to ensure that the Council delivers its priorities within its means. This report requires action to be taken so that this objective can be met.</p>
<p>Links to County Vision, Business Plan and Medium-Term Financial Strategy:</p>	<p>The Medium-Term Financial Plan (MTFP 2019-22) sets the funding for the County Vision and the use of those funds is then monitored, via this report and others throughout the year to ensure delivery of Council objectives and actions within the resources available.</p>
<p>Consultations and co-production undertaken:</p>	<p>Information and explanations have been sought from directors on individual aspects of this report and their comments are contained in the report. Due process and consultations will be carried out where required for any further specific proposals for change.</p>
<p>Financial Implications:</p>	<p>The financial implications are identified throughout the report.</p>
<p>Legal Implications:</p>	<p>There are no specific legal implications arising from this report.</p>
<p>HR Implications:</p>	<p>There are no HR implications arising directly from this report, but remedial actions may have such implications. These will be dealt with in any subsequent reports.</p>
<p>Risk Implications:</p>	<p>The Council's corporate risk register recognises the difficulties to containing spend within budget in the face of service pressures, reducing funding and the challenges of delivering ever more savings and efficiencies.</p> <p>Although broader market uncertainty exists in view of the current Brexit negotiations, at this stage any precise implications are not known. The Council needs to be alert to potential implications as negotiations develop and respond accordingly at the time.</p> <p>The Children's Services budget, while rebased, remains under pressure as the Service continues to improve alongside the sensitivity of some aspects of the services to volume changes, especially placements.</p>

	<p>The Organisational Risk (00043) has a broad perspective, encompassing both current year spending and future years' budgets. At the beginning of each year this corporate risk is reviewed.</p> <p>The up-dated risk for 2019/20 acknowledges the improvement that has been made and describes the risk to be: "Maintaining a balanced budget for 2019/20 and ensuring a sustainable MTFP. There is a risk to the council's long-term sustainability if there are significant in-year service overspends, and or if the council suffers significant loss of funding in future years its ability to prepare a robust and sustainable MTFP for 2020/21 onwards may be impacted."</p> <p>Following the Spending Round (SR19) additional funding for Local Authorities has been announced mainly for social care and high needs education. However, the mechanisms for distribution of these additional funds is not known and the precise allocation for the Council is not expected to be known until the Provisional Local Government Financial Settlement expected in the autumn.</p> <p>Additionally, there is no current commitment to continue the significant levels of one-off funding beyond 2020/21. In view of this significant level of uncertainty facing local government in funding and on-going increasing demand pressures and costs, despite growing confidence with internal control mechanisms, the risk score remains at the current level of "very high" (4x4(16)).</p> <p>Robust control must be maintained.</p>				
	Likelihood	4	Impact	4	Risk Score

Other Implications (including due regard implications):	<p><u>Equalities Implications</u></p> <p>There are no specific equalities implications arising from the contents of this report.</p>				
	<p><u>Community Safety Implications</u></p> <p>There are no community safety implications arising from the</p>				

	<p>contents of this report.</p> <p><u>Sustainability Implications</u></p> <p>There are no sustainability implications arising from this report.</p> <p><u>Health and Safety Implications</u></p> <p>There are no health and safety implications arising from this report.</p> <p><u>Privacy Implications</u></p> <p>There are no privacy implications arising from this report.</p> <p><u>Health and Wellbeing Implications</u></p> <p>There are no health and wellbeing implications arising from this report.</p>
<p>Scrutiny comments / recommendation (if any):</p>	<p>This report will be presented to Scrutiny for Policies and Place Committee, on 9th October 2019 and Scrutiny for Children on 18th October; comments arising will be made available to the Cabinet at a subsequent meeting.</p>

1. Background

- 1.1. This report is the third revenue budget monitoring for 2019/20 and remains a relatively early forecast of the potential end of year position.
- 1.2. Nevertheless, it is encouraging that the forecast continues to show confidence that the more robust approach to budget planning for 2019/20 onwards has ensured that the budget assumptions are realistic, and deliverable with a relatively small adverse variance seen in Service forecasts of £0.520m. At this early stage in the year, this is being off-set by a 'notional' allocation from Corporate Contingency while firm management actions to correct variances are being developed.
- 1.3. The Council must, and will, sustain this tighter financial grip going forwards. This will include the continuation of formal monthly monitoring report to Cabinet and to Scrutiny for Policies and Place and continual improvements to the format,

content and layout of the reports to aid effective review and scrutiny. Alongside this internal tracking and budget monitoring processes continue to be given close attention by the Senior Leadership Team.

2. Reserves

2.1. Table 1 below shows a summarised position of the anticipated use of earmarked reserves in 2019/20. As part of the fuller quarterly budget monitoring reports, reserves will be reported in more detail including explanations for changes since the previous forecast and will include a forecast of the value of reserves that will be held at the end of the year.

2.2. Table 1 Earmarked Reserves: Anticipated movements for 2019/20

Service	Month 3 Forecast	Month 4 Forecast	Movement from Previous Cabinet Report
	£m	£m	£m
Adult Services	2.830	2.830	0.000
Economic & Community Infrastructure Services	0.780	1.908	1.128
Key Services Spending	3.610	4.738	1.128
Corporate & Support Services	(1.214)	(1.223)	(0.009)
Non-Service Items less contingency	(3.357)	(3.357)	0.000
Trading Units	0.000	(0.039)	(0.039)
Support Services & Corporate Spending	(4.571)	(4.618)	(0.047)
Total SCC Spending	(0.961)	0.120	1.081

3. Capital Receipts Flexibilities (CRF)

The MTFP (2019-22) process included a review of business cases supporting the transformation activity that planned to utilise capital receipts flexibilities during 2019/20 in compliance with Government Guidelines. This was planned at £2.795m in the MTFP. The Month 4 forecast position indicates a small reduction by £0.283m to £2.512m. A full summary of the forecasts will be included in the quarterly budget monitoring reports.

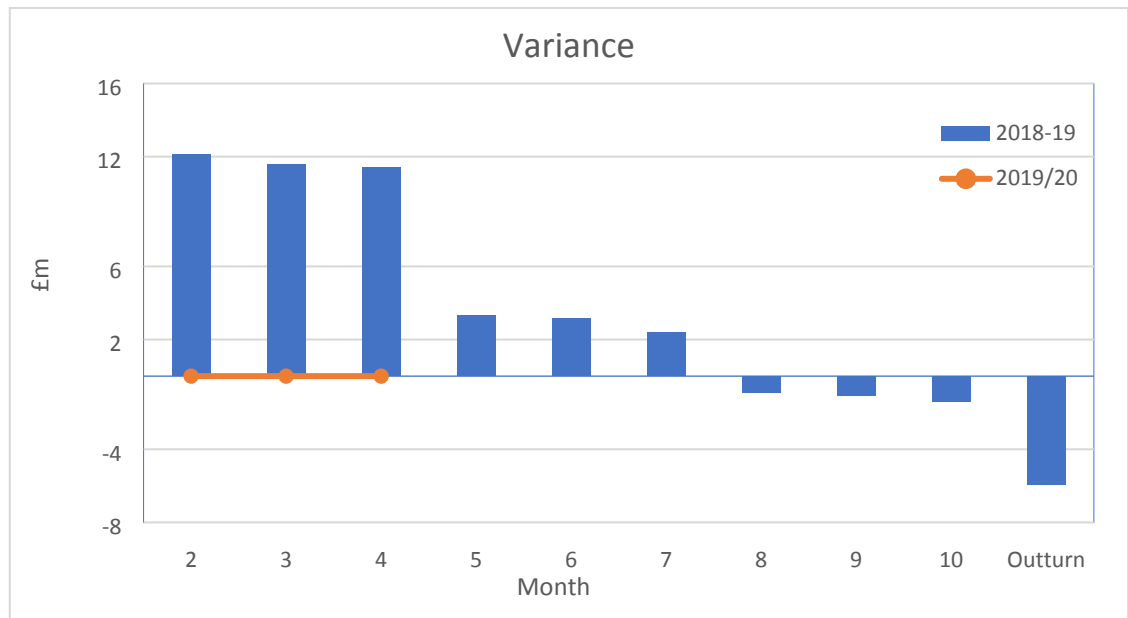
4. Summary Forecast 2019/20 – Revenue Budget

The Councils forecast shows a projected balanced position when compared to the revenue budget of £327.967m. There is a forecast overspend in Key Service Spend with most of the variance being within Children's Services and Trading Units (Dillington House). Most other areas of the Council are within reasonable

tolerance.

- 4.1. The following graph (Graph 1) compares the reported monthly budget variances in 2018/19 and the current financial year.

Graph 1 – Revenue Budget Variances 2018/19 and 2019/20



- 4.2. The table showing the projected end of year position, and variances from agreed budgets, are set out in Appendix A. The paragraphs below offer short explanations of the major parts of those variances. As part of continuing improvements to financial management the format of the table in Appendix A will be reviewed to ensure that it meets current best practice and aids transparency.

4.3. Key Variances

- 4.4. **Adults Services** (*Net budget £126.418m, £0.132m projected overspend, adverse movement £0.132m*)

Adult Services: adverse £0.132m, adverse movement; £0.132m

The Adults budget is projected to be overspent by £0.132m against the net budget of £126.418m.

There has been a small increase in the projected spend reported against Mental Health since the month 3 report which has resulted in an adverse movement of £0.132m (0.1%), and unlike previous months these ongoing costs have not been offset by resilience funding as this is now only available to fund one off costs in 2019/20.

The main reason for the reported increase against the Adults budget is Nursing placements for people with Dementia. There have been 2 new placements made this month as well as some backdated one-to-one costs for a client already in a Nursing Home. There is a projected overspend of £0.486m against the Mental Health budget and this is a particular area of demographic growth. The MH transformation plan alongside new models of care being commissioned will help to support the increased cost on this area.

There has been very little change against the rest of the Adult Social Care budgets where the underspend reported is currently -£0.233m. The reductions that there have been are contributing to the achievement of MTFP savings relating to reviews and managing demand in residential and nursing placements. Both of these savings are on track to be fully achieved in year. Other than this the projected spend has stayed static over the past month.

The Learning Disabilities Pooled Budget expenditure has remained the same this month with increases in Purchased support being offset by a decrease within Discovery.

The three main areas of increased spend within the Purchased budgets. One high-cost Supported Living placement, increased Domiciliary Care hours including some backdated to May and a net increase of 12 people taking a Direct Payment to meet their outcomes. These increases have been offset by reduced Residential, Domiciliary Care and Day Services provided through the Discovery contract.

There are MTFP savings of £5.157m to be achieved during 2019/20. Of these £3.491m have already been fully achieved with the remaining £1.666m on track to be delivered throughout the year.

4.5. Children's Services (*Net budget £83.550m, £0.467m projected overspend, favourable movement -£0.030m*)

Children's Services: adverse £0.467m, favourable movement; -£0.030m

Movements across the service since month 3 are minimal and due to vacancy savings within the Commissioning Service and Placement Team.

Transport projections continue to be a focus due to ongoing concern regarding the management information and systems used in the current financial forecasting as highlighted over the last few months. Finance are continuing to work with Transport Commissioners and the Transporting Somerset Service to ensure these processes and system are working appropriately in order that Finance can provide an appropriate level of quality and assurance. Further work is also being undertaken

to ensure models of demand are up to date and are being appropriately fed in to the financial forecasts. Tendering for routes to start in September will continue through August resulting in a more stable platform for management information from the service.

External placements projections remain reasonably stable with the projected overspend reduced by £0.021m, a total overspend of £1.025m. This is an area of volatility due to the individual and varying complexity of needs of our children and young people, with current average weekly rates for residential and fostering placements at £4,207 and £921 respectively. The budget continues to be subject to additional financial monitoring arrangements to ensure that any deviation from projection can be identified by managers as early as possible.

Work has been undertaken to refine the financial model used for projecting the fostering and personal allowances for 16 and 17-year-olds. This has resulted in a previously unidentified pressure of £0.115m, increasing the overall Leaving Care overspend to £0.357m.

The ongoing review of use of transport for contact and education by operations managers and business support has improved the forecast financial position by £0.168m, with the budget now projecting to underspend by the same amount.

Fees and allowances are reporting a reduced underspend of £0.130m. The number of Adoption allowances has increased resulting in an additional projected cost of £0.059m. This reflects a positive outcome for children in Somerset and is likely cost avoidance on other placements budgets.

There are no further movements across the service, leaving the remaining variances as previously report; Unaccompanied Asylum-Seeking Children (UASC) 0.175m underspend and staffing £0.487m underspend.

4.6. Public Health (*Net budget £1.114m, on budget.*)

Public Health: on budget £0.000m, movement; £nil

As reported previously there remains an underspend projected against this budget. However, the Director of Public Health is continuing to develop a plan to use this underspend to increase capacity within the specialist public health team. This capacity would provide additional support to the developing prevention focus across the organisation and wider system.

All savings have been fully achieved for 2019/20. These were a £0.547m reduction to the Public Health Grant and £0.100m of MTFP savings.

4.7. Economy Community and Infrastructure *(Net budget £66.285m, -£0.484m projected underspend, favourable movement of -£0.113m)*

Economy & Community Infrastructure: favourable -£0.484m, favourable movement; -£0.113m

Economy Community and Infrastructure's (ECI) are forecasting an underspend of £0.484m for 2019/20. The major variations are:

Economic Development are projecting an overspend of £0.033m this is as a result of the anticipated additional legal costs for Connecting Devon and Somerset.

Highways and Transport Commissioning are projecting a £0.461m overspend. This is as a result of new urgent technical studies and additional staff to improve service levels in highways development management. The adverse movement of £0.124m from month 3 is due to increased agency staff costs and the technical study costs for Edithmead junction.

Highways is forecasting a £0.459m overspend. The £0.151m adverse movement from month 3 is due to an anticipated overspend on the tree maintenance budget due to the high volume that requiring felling, the compliance testing project and the recruitment of two quantity surveyors to temporarily assist with contract management. The highways overspend is being closely monitored and a plan will be put in place to reduce this.

Traffic Management are forecasting a £0.178m underspend, an adverse movement of £0.002m to the underspend reported in month 3. This underspend is due to improved income forecasts as a result of an increase in applications for Temporary Traffic Regulation Order income (road closures and diversions) and a more consistent approach to enforcement charging.

Property Services are projecting a £0.283m underspend. This is as a result of rental income on some properties not reducing as expected due to the delay in the sale of properties. The underspend has increased from month 3 by £0.160m due to NNDR rebates for A block and a reduction in energy costs.

Transporting Somerset are £0.163m underspent which is an adverse movement of £0.034m from month 3. This in the main is due to Concessionary Fares projections. However, it is very early in the year and Concessionary Fares volumes and County Ticket take-up can impact the outturn position as the year progresses.

Somerset Waste Partnership are forecasting an £0.803m underspend, a favourable movement of £0.231m from month 3. The movement is as a result of being further

into the year and having more actual waste tonnage data available to project the outturn position. Waste volumes are currently down 0.5% on the same period last year. Landfill tonnages at the kerbside are down 1% and dry recycling is down 5%. Recycling sites landfill is down by 6% which is in part compensated by recycling site dry recycling being up by 3.5%.

There are still a number of factors that could change forecasts including winter and emergency costs and any upturn in waste volumes and transport costs (Concessionary Fares as a result of operator's data and County Ticket).

Central Government announced on 28 January 2019 that they would make available £40m of funding to aid Brexit preparations within local government. The Council's element of this funding was £0.175m of grant split between £0.087 paid in 2018/19 and £0.087m paid in 2019/20. The grant was assumed as additional funding for the council. The grant monies have been received however due to the restrictions on the expectations that these sums would only be used to enhance capacity and capability within the councils there is a need to pass this funding to be managed separately with additional spend and commitments. It is therefore requested that £0.175m is transferred from Corporate Contingency to the Civil Contingencies service within Economy, Community and Infrastructure services.

Economy Community and Infrastructure have £3.165m of savings for 2019/20. Of this £1.899m has been achieved, £1.256m is on track to be achieved and £0.010m is unachievable and is going through the change control process.

4.8. Corporate and Support Services *(Net Budget £22.270m, -£0.139m projected underspend, adverse movement of £0.133m)*

Corporate and Support Services: favourable -£0.139m, favourable movement; -£0.133m

Corporate and Support Services are forecasting an underspend of £0.139m for 2019/20. This is due to the following;

Customers and Communities are forecasting an underspend of £0.051m. This is due to staff vacancy savings of £0.080m offset in part by a shortfall in income and additional training costs. The movement of £0.021m from month 3 is due to a further increase in staff vacancies.

Democratic Services are projecting an overspend of £0.062m, this is as a result of a shortfall of Partnership Governance funding and £0.035m of MTFP savings (Member allowances voluntary deduction, Partnership Governance income generation and Democratic Services demand management) that are unachievable. These savings are unachievable due to the business need to continue as the Host

Authority for several significant Partnership Governance arrangements and additional work as part of the Improving Lives Programme and Peer Challenge recommendations for Member training and the review of the council's scrutiny function. The movement of £0.016m from month 3 is as a result of an increase in projected salary costs.

Commercial and Procurement are forecasting an £0.100m underspend, as a result of a number of staff vacancies that are yet to be filled and staff MTFP savings being achieved earlier than anticipated. The £0.007m movement from the month 3 position is down to further staff vacancies.

The ICT month 4 projection shows a favourable movement of £0.089m from month 3. This is due to an underspend on transformation projects resulting in a projected underspend of £0.053m.

There are number of other small over and underspends within Corporate and Support Services which offset each other at this stage.

Corporate & Support Services have £3.574m of savings for 2019/20. Of this £3.201m has been achieved, £0.326m is on track to be achieved and £0.046m is currently unachievable. This is made up of £0.034m of unachievable savings within Democratic Services for income recovery and generation and a £0.012m unachievable saving in Legal Services which is being reviewed.

4.9. Non-Service (*Net budget £21.603m, £0.255m projected overspend, adverse movement of £0.003m*)

Non-Service: adverse £0.255m, adverse movement; £0.003m

Although there is only a minor movement in Non-Service budget forecast there are adverse and favourable variances comprising £0.104m adverse variance due to the loss of long-term lease income from a Care Home, and £0.102m net favourable variance in financing costs comprising savings from a reduced calculation of Minimum Revenue Provision (due to Capital Programme slippage) and reduced cost of debt due to the repayment of a LOBO loan last year which are off-set by adjustments relating to overhead charges and precept base that were not confirmed at budget setting.

4.10. Trading Units: (*Net budget £0.000m, £0.290m projected overspend, no movement.*)

Dillington House: adverse £0.290m, movement; £nil

Dillington is currently forecasting a deficit of £0.290m following the latest monthly

budget/performance review of month 3 accounts. The variance reflects revised projections of income levels across all areas of activity. Costs have also been adjusted to reflect the reduction in forecast bookings, particularly for weddings. A development plan has been formulated and work is on-going to generate additional income wherever possible for this year and secure bookings for future years.

An additional analytical review of the trading position for Dillington will be carried out during September with a view to report with more confidence an update as part of quarter 2 budget monitoring which will also indicate future year forecasts.

Support Services for Education: on budget £0.000m, movement; £nil

e-Learning and Information Management's (eLIM) surplus position has increased by £0.066m. This is due to vacancy savings of £0.025m and increased traded income of £0.042m within the Education Technology and SIMS Teams following confirmed buyback.

Further favourable movements of £0.062m within Somerset Centre for Integrated Learning (SCIL), SSE Outdoors and Contract Support due to confirmed buyback of services has also resulted in increased income.

These favourable variances have been offset in part by increased staff costs of £0.010m within HR Advisory and Commercial Development plus reduced buyback within Health and Safety.

The previously reported managed pressure of £0.067m is confirmed as achieved across the service and now reflected within the financial report.

4.11. Contingencies: *(Net Budget £6.728m, -£0.520m projected underspend, adverse movement of -£0.142m)*

Contingencies: favourable; -£0.520m, movement; adverse £0.142m

The 2019/20 budget included £7.226m in a corporate contingency to mitigate against the risk of unexpected in-year service pressures and or funding changes. This sum is now £6.728m following the agreed recommendation to transfer £0.498m to fund some of the pressure within Children's Services for SEN transport (as per July Cabinet meeting). A request is now made to transfer £0.175m to fund the enhanced capacity and capability to aid Brexit preparations (see paragraph 4.7 above).

At this stage in the year it remains prudent for this contingency budget to be shown as fully committed however an element is being shown to off-set the small

overspend of £0.520m currently forecast in service areas and Trading Units which is a movement of £0.142m from month 3. If the current overspend in other services and Trading Units is not mitigated by additional management action the remaining available contingency budget would be £6.208m. If the above request to transfer £0.175m to aid Brexit preparations is approved the remaining available contingency budget would be £6.033m. If no other pressures materialise during the year the outturn position would be an overall underspend of this sum for the authority.

5. Delivery of Savings

5.1. The Financial Imperative approach, established to manage the preparation and delivery of MTFP continues to provide monthly assurance for the development, delivery and validation of savings plans.

5.2. The different savings statuses are as follows:

- Red: This means that the saving has been identified as being at risk of delivery and plans to replace the saving have not yet been agreed via the change control process.
- Green: The saving is on track for delivery.
- Blue: The saving has been delivered.

5.3. The following table (Table 2) shows a summarised breakdown of achievement of savings for 2019/20 as at 31st July 2019 and confirms that 99% of the proposals for change have been classified as having a green or blue status, meaning service directors are confident that these savings will be delivered or in the case of the blue savings, they have already been delivered. 1% of savings proposals have been classified as red meaning the savings are currently at risk or replacement savings have not been agreed through the change control process. The monitoring of the delivery of the savings across the three decision processes can be seen in Appendix B.

Table 2 – Revenue Savings 2019/20

Area	Agreed Savings (£)	Red (at risk) £	Green (on track) £	Blue (delivered) £
Adult Services	5,506,800	-	1,666,000	3,840,800
Children's Services	4,592,800	5,800	1,246,500	3,340,500
Corporate & Support Services	3,573,500	46,300	326,403	3,200,797
Economic & Community Infrastructure	3,165,300	10,000	1,256,100	1,899,200

Non-Service	4,708,800	-	-	4,708,800
Total	21,547,200	62,100	4,495,003	16,990,097
Percentage of Delivery		0.29%	20.86%	78.85%

6. Options considered and reasons for rejecting them

- 6.1. There is no alternative but to undertake effective and thorough budget monitoring to follow through with appropriate actions to address any variances.

7. Background Papers

- 7.1. • 14th August 2019 Cabinet Quarter 1 (month 3) Budget Monitoring Report

Appendix A – Revenue Budget Monitoring (month 4) – Headline Summary Table

Service	Total Revised Budget	Adverse (+) Variances	Favourable (-) Variances	Net Month 4 Variance (Under) / Overspend		Month 3 Cabinet Report Net Variance	Movement from month 3
	£m	£m	£m	£m	%	£m	£m
Adult Services	126.418	5.135	(5.003)	0.132	0.10%	(0.000)	0.132
Children Services	83.550	3.739	(3.273)	0.467	0.56%	0.497	(0.030)
Public Health	1.114	0.000	0.000	0.000	0.00%	0.000	0.000
Economic & Community Infrastructure Services	66.285	2.326	(2.810)	(0.484)	(0.73%)	(0.371)	(0.113)
Key Services Spending	277.366	11.200	(11.086)	0.114	0.04%	0.126	(0.011)
Corporate & Support Services	22.270	0.527	(0.666)	(0.139)	(0.62%)	(0.006)	(0.133)
Non-Service Items less contingency	21.603	0.640	(0.385)	0.255	1.18%	0.252	0.003
Trading Units	0.000	0.298	(0.008)	0.290	0.00%	0.290	0.000
Support Services & Corporate Spending	43.874	1.465	(1.059)	0.406	0.93%	0.536	(0.131)
Total SCC Spending before contingency	321.239	12.666	(12.145)	0.520	0.16%	0.662	(0.142)
Corporate Contingency	6.728			(0.520)		(0.662)	0.142
Total SCC Spending	327.967	12.666	(12.145)	0.000	0.00%	0.000	0.000

Total Revised Budget = Revised budget after transfers between services, not affecting the total budget for 2019/20

Adverse variance = one that deteriorates the projected outturn position

(Favourable) variance = one that improves the projected outturn position