

a: Revenue Budget Monitor

	Revised Budget	Forecast Outturn	Outturn Variance	Of which :	
				Covid	Non Covid
P06	£50.6m	£58.1m	£7.7m overspend	£8.1m	(£0.4m)
P05	£51.9m	£60.7m	£8.7m overspend	£9.3m	(£0.6m)

May	June	Aug	Sept	Oct	Nov	Dec	Jan	Feb
7.6	5.4	8.7	7.7					
	▲	▼	▲					

Position by Division

General Fund	2020/21 - Full Year			P6 Forecast Variance				Movement vs P5: Increase /(Decrease)		
	Revised Budget	Forecast Outturn	Forecast Outturn Variance	COVID-19 Exp	COVID-19 Inc	COVID	Non-COVID	COVID	Non-COVID	Total Movement
	£000s			£000s		£000s		£000s		
Resources										
Digital Transformation	15,598	14,706	(892)	0	300	300	(1,192)	300	(442)	(142)
Legal and Democratic Services	8,164	8,869	705	695	277	972	(267)	2	(142)	(140)
Finance	9,044	13,871	4,827	3,497	1,985	5,482	(655)	103	110	213
HR, Workplace & Organisational Design	10,388	10,541	153	0	0	0	153	0	(20)	(20)
Policy, Strategy & Partnerships	3,384	3,393	9	60	0	60	(51)	0	2	2
FM Services	3,378	5,310	1,932	600	250	850	1,082	0	(75)	(75)
Commercialisation & Citizens	613	1,590	977	0	433	433	544	(1,669)	802	(867)
Total Resources	50,569	58,280	7,711	4,852	3,245	8,097	(386)	(1,264)	235	(1,029)

Key Messages:

There has been further budget movement in Period 6 both within the Resources Directorate and also cross-directorates. A review of the Commercialisation and Citizens Division structure has led to a consequent deconstruction and reassignment of its services so that

- Citizen Services' Corporate Complaints along with the Companies Lead service have moved to Legal and Democratic Services, whilst the remainder of Citizens Services has moved to Digital Transformation. These continue to report within Resources Directorate.
- Trading With Schools has moved to the People Directorate.
- Neighbourhoods and Communities Division and the Bristol Impact Fund have moved to People Directorate's Public Health.
- The Harbour and Markets services have moved to the Growth and Regeneration Directorate

The transfer of these services out of Resources represents a reduction to this directorate's total budget of £2.6m. Partially offsetting this budget reduction, there has been a budget increase of £1.3m due to the annual inflationary increase to salaries and wages.

This results in a net £1.3m reduction to the directorate's total full year budget. At the same time, there is a £1.2m reduction in the directorate's forecast overspend.

For most of the divisions (Digital Transformation, Legal and Democratic Services, HR, Workplace & Organisational Design, Policy, Strategy & Partnerships and Facilities Management Services) there has been no significant change in forecast position this period aside from that due to the transfer across of Commercialisation and Citizens services and the payroll increase as set out above.

Finance reports a £0.2m net movement in the month it should be noted that included here is the assumption that there will be both £0.4m of further lost Court Summons income and £0.2m additional shortfall in overpayment recovery income reflecting Covid's adverse impact to continue to the close of March 2021. This has been largely offset by £0.4m of savings forecast due to slow down in business as usual activities. In addition, Commercialisation & Citizens reports a £0.9m improvement in its forecast variance to budget down from £1.8m to £0.9m adverse. This is due to the transfer out of Trading With Schools which carried a £0.3m (Covid) challenge to income and expenditure and the Bristol Impact Fund which carried a £0.7m (Covid) challenge offset by the transfer out of the Harbour service, Neighbourhoods and Communities and Companies Lead which combined were reporting a favourable forecast at P5 of £0.1m.

Savings Delivery

20/21 Resources Directorate Savings Target (£'000s):							3,258															
	This month			Last month			Top 5 largest savings at risk in 20/21 (ordered by size of saving at risk)															
	Total value of savings (£'000s)	Value at risk (£'000s)	Proportion at risk	Total value of savings (£'000s)	Value at risk (£'000s)	Proportion at risk																
No - savings are at risk	0	0	n/a	1,359	1,276	94%	<table border="1"> <thead> <tr> <th>ID</th> <th>Name of Proposal</th> <th>Value at Risk in 20/21 (£'000)</th> </tr> </thead> <tbody> <tr> <td></td> <td>No savings reporting as at risk in 20/21</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	ID	Name of Proposal	Value at Risk in 20/21 (£'000)		No savings reporting as at risk in 20/21										
ID	Name of Proposal	Value at Risk in 20/21 (£'000)																				
	No savings reporting as at risk in 20/21																					
Yes - savings are safe	1,832	0	0%	473	0	0%																
SAVING CLOSED - CONFIRMED AS SECURED & DELIVERED	1,426	0	0%	1,426	0	0%																
NO RAG PROVIDED	0	0	n/a	0	0	n/a																
Grand Total	3,258	0	0%	3,258	1,276	39%																
n/a - represents one off savings or mitigations in previous year	-1,340	0	0%	-1,340	0	0%	<table border="1"> <thead> <tr> <th colspan="2">Mitigated savings from previous years that remain 'due' for delivery this year (£m)</th> </tr> </thead> <tbody> <tr> <td>Amount due from previous year(s):</td> <td>£ 1.60</td> </tr> <tr> <td>Amount reported at risk:</td> <td>£ -</td> </tr> </tbody> </table>	Mitigated savings from previous years that remain 'due' for delivery this year (£m)		Amount due from previous year(s):	£ 1.60	Amount reported at risk:	£ -									
Mitigated savings from previous years that remain 'due' for delivery this year (£m)																						
Amount due from previous year(s):	£ 1.60																					
Amount reported at risk:	£ -																					
Accelerated efficiencies (balancing line)	268	0	0%	268	0	0%																
WRITTEN OFF	0	0	n/a	0	0	n/a																
Grand Total	2,186	0	0%	2,186	1,276	58%																

Key Changes since last month:

1. There have been a number of significant changes for the Resources Directorate this month due to the Change Request approved at DE on the 30/09/20. A large number of the 20/21 savings in 20/21 weren't deliverable and have 'rolled over' into 21/22. This change request confirms mitigation for a large group of savings in resources via IT underspend or Covid funds. The changes relating to 20/21 are as follows:

- BE42 Reducing Fraud & Avoidance - split into BE42-a and BE42-b, with £50k relating to COVID-19 mitigation and the remaining £50k to continue as original plans. Both are marked as safe for 20/21.
- BE43 Improved Debt Management - split into BE43-a and BE43-b, with £50k relating to In year COVID-19 mitigation and the remaining £100k rolling into 21/22. Marked as safe for 20/21 and 21/22.
- BE6-7 18/19 rollover - mitigation for Workforce Policy & Review - split into BE6-7-a and BE6-7-b, with £23k relating to OTHER mitigation and £60k in line with original plans (both now marked as safe).
- IN23-2 18/19 rollover - More income from commercial opportunities - split into IN23-2-a and IN23-2-b, with £150k relating to In year COVID-19 mitigation and £310k relating to OTHER mitigation, both of which have been marked as safe for 20/21.
- NEW1-2x and NEW1-2y 17/18 rollover Facilities Management savings - split into NEW1-2x-a and NEW1-2y-a, with £446k relating to In year COVID-19 mitigation and £49k relating to OTHER mitigation, both of which have been marked as safe for 20/21.
- BE7-4 18/19 rollover - CORPORATE SAVING now reporting full £120k as safe for 20/21
- NEW3-2 17/18 rollover - generate additional income from our historical assets - now reporting full £250k as safe for 20/21

b: Risks and Opportunities

Division	Risk or Opportunity	Description of impact	Risk/(Opportunity) £	Likelihood (%age)	Net Risk /(Opportunity) £
Finance	Risk	Annual LA errors for 19/20 going above the lower or upper threshold following external audit review. Risk estimated to be between £400k to £500k.	450,000	50%	225,000
Finance	Opportunity	Reduction in Subsidy income received, relating to the LA Error going above the lower or upper threshold for the previous financial year will be met from earmarked reserves.	(450,000)	50%	(225,000)
Registrars	Risk	Income streams have increased as now able to offer ceremonies etc. However, the current forecast assumes that there will be NO further lockdowns	810,000	10%	81,000
Land Charges	Opportunity	If number of searches conducted reach the same levels as last year	(46,628)	50%	(23,314)
Legal Team	Opportunity	Forecast at P5 assumes that locums will be engaged until the end of the financial year. This is dependent on the implementation of the team re-structure	(280,000)	25%	(70,000)
FMServices	Opportunity	Facilities Management	(522,000)	50%	(261,000)
Digital Transformaion	Risk	Digital Transformation - Salaries	200,000	100%	200,000
Digital Transformaion	Opportunity	Digital Transformation - Salaries	(200,000)	100%	(200,000)
Digital Transformaion	Risk	Digital Transformation - Contracts	500,000	100%	500,000
Digital Transformaion	Opportunity	Digital Transformation - Contracts	(500,000)	50%	(250,000)
Digital Transformaion	Risk	Digital Transformation - Contracts	100,000	100%	100,000
Digital Transformaion	Opportunity	Digital Transformation - Contracts	(100,000)	100%	(100,000)
					(23,314)

c: Capital

Approved Budget	Revised Budget	Expenditure to Date	Forecast Outturn	Outturn Variance
£17.7m	£16.6m	£13.2m 79% of Budget	£17.9m +8% of budget	+£1.3m

Capital Budget Monitor Report for period 202006 - Summary by Programme

Gross expenditure by Programme

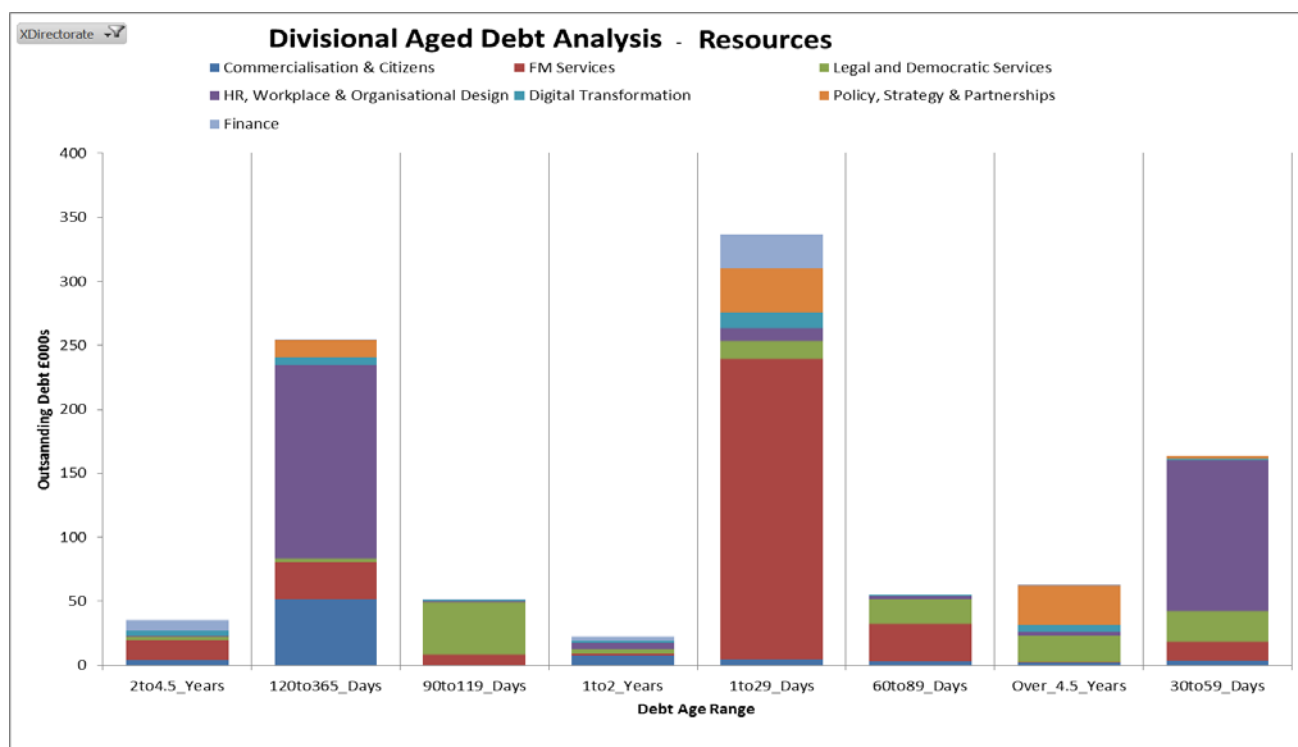
Ref	Scheme	Description	Current Year (FY2020)			
			Budget	Budget Manager Forecast	Variance based on budget manager forecast	
			£000s	£000s	£000s	%
PL21	Building Practice Service - Essential H&S	Health & Safety works to maintain the structural fabric and condition of existing Council buildings to meet statutory compliance.	3,301	2,200	(1,101)	-33%
PL27	Vehicle Fleet Replacement Programme	Vehicle Fleet replacement programme.	2,344	1,244	(1,100)	-47%
RE01	ICT Refresh Programme	A programme of investment to replace and upgrade the Council's ICT assets.	5,253	5,643	389	7%
RE02	ICT Development - HR/Finance	Development of HR/Finance System.	517	517	0	0%
RE03	ITTP – IT Transformation Programme	Investment that will be required to support ICT infrastructure including a Cloud Hosting solution.	5,175	8,317	3,142	61%
Total Resources			16,590	17,921	1,330	8%

Key Messages:

- Building Practice has revised its forecast down by a further £401k to £2.2m as Covid continues to impact the scheduling of asset assessments, the planning and delivery of works.
- ICT Refresh Programme has brought £100k spend previously planned for 21/22 forward in to the current year to reflect the purchase of an additional 800 laptops this year.
- IT Transformation Programme has increased its current year forecast by a further £194k accelerating budget previously planned for 21/22 in to 20/21. Its' total forecast programme spend remains in line

with the programme's approved budget and this increase in current year spend will be offset by forecast underspends across other Resources Directorate projects and across other BCC Directorate projects.

d: Aged Debt



Within Resources, outstanding income totals £1.3m.

£0.7m of this falls within the 1 - 119 days window and £0.4m of this relates to Facilities Management Services. At 120 days the debt is referred to the Council's Debt Recovery Team. The 120 - 4.5 years window represents £0.6m of which £0.3m relates to 3 companies and pay recovery is being progressed. A further £0.1m is in the process of being written off having previously been fully provided against.

e: Payment Performance

	Amount Paid (inc VAT)	Number of invoices	Average days to pay	Number of invoices paid late	% Paid Late
2 - Resources					
21 - Digital Transformation	660,645	156	17	15	10%
22 - Legal and Democratic Services	451,954	136	45	42	31%
24 - Finance	511,354	94	61	57	61%
25 - HR, Workplace & Organisational Design	102,832	81	34	18	22%
28 - Policy, Strategy & Partnerships	111,450	46	25	11	24%
2B - FM Services	788,913	192	34	41	21%
2Y - Capital - Business Change	1,533,079	71	27	21	30%
38 - Commercialisation & Citizens	163,016	221	26	29	13%
2 - Resources Total	4,323,243	997	33	234	23%

This table shows Directorate payments during this month. This one month 'snap shot' distorts the year to date position in particular for Legal and Democratic Services which last month averaged 37 and for Finance which last month averaged 18 days.