

Law Probity and Governance - Summary by Service Area

This directorate has shown a small underspend of 18K at year end, although there are variances within the separate votes lines, a contribution is being made to reserves in legal services and Corporate Strategy, partially offset by drawdown from a corporate reserve in C19.

	Approved Budget	Actuals	Contribution to Reserves	Drawdown From Reserves	Outturn	Year End Variance	% Variance Forecast v. Budget	Service Area Explanation
Service Area: C11 Corporate Management								
Expenditure	2,374	2,253	0	0	2,253	(121)	94.9%	This underspend is due to vacancy held within LPG (former Chief Executive post)
Income	0	0	0	0	0	0	0.0%	
Net Expenditure	2,374	2,253	0	0	2,253	(121)	94.9%	
Service Area: C13 Legal Services								
Expenditure	5,535	6,012	64		6,076	541	109.8%	Expenditure due to election activities and is funded from drawdown of earmarked reserves.
Income	(4,240)	(4,530)			(4,530)	(290)	106.8%	
Net Expenditure	1,295	1,482	64	0	1,546	251	119.4%	
Service Area: C18 Communications								
Expenditure	2,562	2,822			2,822	260	110.1%	Additional expenditure incurred managing and responding to high profile media activity and public relations - will be funded within overall LPG budget.
Income	(2,817)	(3,031)			(3,031)	(214)	107.6%	
Net Expenditure	(255)	(209)	0	0	(209)	46	82.0%	
Service Area: C19 Registrars & Democratic Services								
Expenditure	4,654	4,921		(90)	4,831	177	103.8%	Higher take up than expected on services, reflected in expenditure and fees
Income	(517)	(765)			(765)	(248)	148.0%	
Net Expenditure	4,137	4,156	0	(90)	4,066	(71)	98.3%	
Service Area: C20 Business Support								
Expenditure	838	809			809	(29)	96.5%	
Income	(809)	(809)			(809)	0	100.0%	
Net Expenditure	29	0	0	0	0	(29)	0.0%	
Service Area: C54 Corporate Strategy & Equalities								
Expenditure	2,229	2,089	100		2,189	(40)	98.2%	Underspend due to vacant posts.
Income	(157)	(211)			(211)	(54)	134.4%	
Net Expenditure	2,072	1,878	100	0	1,978	(94)	95.5%	
Directorate Summary								
Net Expenditure	18,192	18,906	164	(90)	18,980	788	104.3%	
Net Income	(8,540)	(9,346)	0	0	(9,346)	(806)	109.4%	
Net Variance	9,652	9,560	164	(90)	9,634	(18)	99.8%	

Communities & Localities - Summary by Service Area

Overall this directorate is projected to be on budget at year end., transfers to the Directorate and General fund are made from the Parking Control Account. Full details of increased / new reserves can be found in Appendix 5. The Drawdown represents a contribution from earmarked reserves for new Bus Shelters.

	Approved Budget	Actuals	Contribution to Reserves	Drawdown From Reserves	Outturn	Year end Variance	% Variance Forecast v. Budget	Service Area Explanation
Service Area: CPR Public Realm (Parking Control)								
Expenditure	8,030	8,518			8,518	488		The Parking Control account. This account made an £8.3m transfer to the General Fund at year end.
Income	(8,030)	(17,976)	8,363		(9,613)	(1,583)	19.7%	
Net Expenditure	0	(9,458)	8,363	0	(1,095)	(1,095)	0.0%	
Service Area: CAL Cultural Services								
Expenditure	24,547	25,095			25,095	548	2.2%	
Income	(8,859)	(8,756)			(8,756)	103	-1.2%	
Net Expenditure	15,688	16,339	0	0	16,339	651	4.1%	
Service Area: CMS CLC Management & Support								
Expenditure	3,254	3,258			3,258	4	0.1%	
Income	(3,254)	(3,258)			(3,258)	(4)	0.1%	
Net Expenditure	0	0	0	0	0	0	0.0%	
Service Area: CPR Public Realm								
Expenditure	65,113	65,753			65,753	640	1.0%	Inflationary and contractual increases
Income	(21,189)	(20,284)			(20,284)	905	-4.3%	
Net Expenditure	43,924	45,469	0	0	45,469	1,545	3.5%	
Service Area: CSC Safer Communities								
Expenditure	36,666	35,129	750	(35)	35,844	(822)	-2.2%	
Income	(16,202)	(16,366)			(16,366)	(164)	1.0%	
Net Expenditure	20,464	18,763	750	(35)	19,478	(986)	-4.8%	
Service Area: CSI Service Integration								
Expenditure	581	361	105		466	(115)	-19.8%	
Income	0	0			0	0	0.0%	
Net Expenditure	581	361	105	0	466	(115)	-19.8%	
Directorate Summary								
Expenditure	138,191	138,114	855	(35)	138,934	743	0.5%	
Income	(57,534)	(66,640)	8,363	0	(58,277)	(743)	1.3%	
Net Variance	80,657	71,474	9,218	(35)	80,657	(0)	0.0%	

Corporate Cost and Central Items - Summary by Service Area

This service represents the corporate centre.

	Approved Budget	Actual	Taken to GF	Outturn	Variance	% Variance Forecast v. Budget	Service Area Explanation
Corporate Costs & Central Items							
Expenditure	20,550	20,550		20,550	0	0%	This figure represents the net contribution to reserves including the contribution to the general fund from parking control.
Income	(1,700)	(1,700)		(1,700)	0	0%	
Central Items	(64,369)	(70,851)	6,482	(64,369)	0	0%	
Net Expenditure	(45,519)	(52,001)	6,482	(45,519)	0	0%	

Development & Renewal - Summary by Service Area

This directorate is showing a small overspend, details of reserves movements can be found in appendix 5

	Approved Budget	Actual	Contribution to Reserves	Drawdown From Reserves	Outturn	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: JAM Corporate Property & Capital Delivery								
Expenditure	17,723	23,435	250		23,685	5,963	33.6%	Administrative Buildings : Will be fully recharged at year end
Income	(16,135)	(21,665)			(21,665)	(5,530)	34.3%	
Net Expenditure	1,588	250	250	0	2,020	433	27.2%	
Service Area: JEE Economic Development								
Expenditure	3,540	4,215	53		4,268	728	20.6%	staffing arrangements and one off project staff costs
Income	(1,494)	(1,612)		(444)	(2,056)	(562)	37.6%	
Net Expenditure	2,046	53	53	(444)	2,212	166	8.1%	
Service Area: JES Resources								
Expenditure	5,846	6,988			6,988	1,142	19.5%	A Resources overspend of 180K will be fully recovered by recharges. The balance relates to Payments made under and EU funded projects which will be recovered from the grant making body at year end.
Income	(709)	(1,096)		(169)	(1,265)	(556)	78.4%	
Net Expenditure	5,137	0	0	(169)	5,723	586	11.4%	
Service Area: JHO Housing Options								
Expenditure	35,064	38,674	94		38,768	3,704	10.6%	Recharges - processed at year end
Income	(31,090)	(34,410)		(891)	(35,301)	(4,211)	13.5%	
Net Expenditure	3,974	94	94	(891)	3,467	(507)	-12.8%	
Service Area: JPB Planning & Building Control								
Expenditure	6,674	8,290	1,047		9,337	2,663	39.9%	Variance relates to viability study – within the Planning Development area – which will be recovered from the developer
Income	(4,728)	(8,358)			(8,358)	(3,630)	76.8%	
Net Expenditure	1,946	1,047	1,047	0	979	(967)	-49.7%	
Service Area: JRS Regen Strategy and Sustainability								
Expenditure	3,900	4,282	93		4,375	475	12.2%	Due to inability to capitalised support services costs
Income	(2,278)	(2,509)			(2,509)	(231)	10.1%	
Net Expenditure	1,622	1,773	93	0	1,866	244	15.0%	
Directorate Summary								
Net Expenditure	72,747	85,884	1,537	0	87,421	14,675	20.2%	
Net Income	(56,434)	(69,650)	0	(1,504)	(71,154)	(14,720)	26.1%	
Net Variance	16,313	16,234	1,537	(1,504)	16,267	(46)	-0.3%	

Education, Social Care & Wellbeing - Summary by Service Area

As reported previously the directorate is facing acute funding difficulties, particularly affecting Adults Social Care Packages of Care. In previous years, many pressures which appeared were able to be absorbed by reserves and unspent grants, however this may not be the case for 2014/15. Pressures have materialised in different parts of the Directorate and are being reported by budget managers. A forecast of a £0.027m underspend is the final adjusted position.

	Approved Budget	Actuals	Contribution to Reserves	Drawdown From Reserves	Outturn	Variance Actual v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: GLA Learning & Achievement								
Expenditure	74,099	68,472			68,472	(5,627)	-7.6%	DSG Allocation
Income	(2,513)	(3,122)			(3,122)	(609)	24.2%	
Net Expenditure	71,586	65,350	0	0	65,350	(6,236)	16.6%	
Service Area: GRE ESCW Resources								
Expenditure	3,192	3,825			3,825	633	19.8%	DSG Allocation
Income	(324,518)	(303,677)			(303,677)	20,841	-6.4%	
Net Expenditure	(321,326)	(299,852)	0	0	(299,852)	21,474	-6.7%	
Service Area: GSC Childrens Social Care								
Expenditure	786	698			698	(88)	-11.2%	DSG Allocation
Income	(363)	(460)			(460)	(97)	26.7%	
Net Expenditure	423	238	0	0	238	(185)	-43.7%	
Service Area: GSH Schools								
Expenditure	356,655	336,790			336,790	(19,865)	-5.6%	DSG Allocation
Income	(107,340)	(102,526)			(102,526)	4,814	-4.5%	
Net Expenditure	249,315	234,264	0	0	234,264	(15,051)	-6.0%	
Service Area: ACS Commissioning & Health								
Expenditure	23,333	22,325			22,325	(1,008)	-4.3%	Savings achieved through supporting people block contracts and other commissioned services. Overspends showing on Access to Resources (259K) and Corporate Services (250K) due to staff previously funded by S256.
Income	(1,950)	(1,780)			(1,780)	170	-8.7%	
Net Expenditure	21,383	20,545	0	0	20,545	(838)	-3.9%	
Service Area: APH Public Health								
Expenditure	31,590	31,375	438		31,813	223	0.7%	Any overspend is covered by the PH grant which is a ring-fenced grant. There is a PH reserve with a value of £2.8m which will be used to cover any overspend.
Income	0	(223)			(223)	(223)	0.0%	
Net Expenditure	31,590	31,152	438	0	31,590	0	0.0%	

	Budget Current	Actuals	Contribution to Reserves	Drawdown From Reserves	Outturn	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: ASC Adults Social Care								
Expenditure	83,428	86,695			86,695	3,268	3.9%	Additional costs on 'Fides' contract, staffing overspend where previously covered by s256 agreements, more accurate costs for complex needs packages. Additional income from increased client contributions and charge to Health.
Income	(6,368)	(9,463)			(9,463)	(3,095)	48.6%	
Net Expenditure	77,060	77,232	0	0	77,232	173	0.2%	
Service Area: GDS ESCW Directors Services								
Expenditure	437	352			352	(85)	-19.5%	This primarily relates to a revision of staffing costs in the Equalities Development cost centre.
Income	0	0			0	0	0.0%	
Net Expenditure	437	352	0	0	352	(85)	-19.5%	
Service Area: GLA Learning & Achievement								
Expenditure	27,790	27,497	310		27,807	17	0.1%	Payment lag staffing and services in Educational Psychology vote. Delays with commissioners in approving Mayors Educational Awards and additional income received from Newly Qualified Teachers Scheme.
Income	(7,461)	(7,608)			(7,608)	(147)	2.0%	
Net Expenditure	20,329	19,889	310	0	20,199	(130)	-0.6%	
Service Area: GRE ESCW Resources								
Expenditure	48,656	52,289	1,065		53,354	4,698	9.7%	Majority of variance relates to increased trading activity on contract services and claims for maternity pay which receive matched funding
Income	(35,799)	(40,202)		(240)	(40,442)	(4,643)	13.0%	
Net Expenditure	12,857	12,087	1,065	(240)	12,912	55	0.4%	

	Budget Current	Actuals	Contribution to Reserves	Drawdown From Reserves	Outturn	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: GSC Childrens Social Care								
Expenditure	50,859	53,245	75		53,320	2,461	4.8%	Areas of overspend include additional Leaving Care costs from greater take up of service, repayment of grant to the home office for YOT service and additional costs associated with 'Tackling Troubled Families' initiative.
Income	(5,458)	(7,183)			(7,183)	(1,725)	31.6%	Increased Unaccompanied Asylum Seeking Children grant and high receipts as part of 'Tackling Troubled Families' initiative.
Net Expenditure	45,401	46,062	75	0	46,137	736	1.6%	
Service Area: GSH Schools								
Expenditure	15,964	16,022			16,022	58	0.4%	
Income	0	0			0	0	0.0%	
Net Expenditure	15,964	16,022	0	0	16,022	58	0.4%	
GF Directorate Summary								
Expenditure	716,789	699,588	1,888	0	701,476	(15,313)	-2.1%	
Income	(491,770)	(476,244)	0	(240)	(476,484)	15,286	-3.1%	
Net Expenditure	225,019	223,344	1,888	(240)	224,992	(27)	0.0%	

Resources - Summary by Service Area

This is mainly attributable to the shortfall on Housing Benefit reported in full below.

	Budget Current	Actuals	Contribution to Reserves	Drawdown From Reserves	Outturn	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: R10 Director of Resources								
Expenditure	711	753			753	42	5.9%	
Income	(755)	(753)			(753)	2	-0.3%	
Net Expenditure	(44)	0	0	0	0	44	5.6%	
Service Area: R11 Customer Access								
Expenditure	4,558	4,058	110		4,168	(390)	-8.6%	Variance attributable to vacant posts
Income	(2,119)	(1,735)			(1,735)	384	-18.1%	reduction in services to CLC
Net Expenditure	2,439	2,323	110	0	2,433	(6)	-0.2%	
Service Area: R12 Corporate Finance								
Expenditure	4,664	4,156	360		4,516	(148)	-3.2%	
Income	(3,891)	(3,895)			(3,895)	(4)	0.1%	
Net Expenditure	773	261	360	0	621	(152)	-19.7%	
Service Area: R13 Human Resources								
Expenditure	8,736	9,132			9,132	396	4.5%	Net variance due to delay in the recruitment of trainees
Income	(8,576)	(9,163)			(9,163)	(587)	6.8%	
Net Expenditure	160	(31)	0	0	(31)	(191)	-119.4%	
Service Area: R14 ICT								
Expenditure	11,629	12,917	420	(676)	12,661	1,032	8.9%	Projected spend above base budget relates to Window's XP and PSN project costs which will be funded from Earmarked Reserves.
Income	(12,048)	(13,112)			(13,112)	(1,064)	8.8%	
Net Expenditure	(419)	(195)	420	(676)	(451)	(32)	7.6%	
Service Area: R15 Revenue Services								
Expenditure	8,810	9,097	398		9,495	685	7.8%	Expenditure relates to upgrade to AIMS software which processes income. This will be recouped from services through recharges
Income	(6,072)	(6,893)			(6,893)	(821)	13.5%	
Net Expenditure	2,738	2,204	398	0	2,602	(136)	-5.0%	
Service Area: R16 Procurement								
Expenditure	749	883			883	134	17.9%	Increased expenditure due to one off cost related to procurement public health contract. This is recharged to Public Health budget
Income	(744)	(883)			(883)	(139)	18.7%	
Net Expenditure	5	0	0	0	0	(5)	-100.0%	

	Budget Current	Actuals	Contribution to Reserves	Drawdown From Reserves	Outturn	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: R17 Risk Assessment								
Expenditure	1,312	1,566			1,566	254	19.4%	Additional spend on the Tenancy Fraud Activities will be funded from grant income.
Income	(1,403)	(1,646)			(1,646)	(243)	17.3%	Grant income for Tenancy Fraud Work.
Net Expenditure	(91)	(80)	0	0	(80)	11	-12.1%	
Service Area: R19 Benefits								
Expenditure	256,404	271,184			271,184	14,780	5.8%	The Council procures accommodation on behalf of Homeless families, mainly from private sector landlords. The Council will award benefits (Non HRA Rent Rebates) to those families that are housed in this way, however the amount that the government funds is limited by the Local Housing Allowance set at 2011 levels, less 10%. Rental levels for private sector temporary accommodation is significantly above these levels. The Council is facing pressure from increasing numbers of families attempting to procure accommodation within London, and continuous increases in private sector rents levels. In 2014/15 the position has been reviewed with the Housing Options Service, and a cost pressure of £2.6m has been identified. The 2014/15 budget contained £1m to allow for growth in this area, and funding of the majority of this 572k overspend was made possible from underspends elsewhere in the directorate. It is likely that private sector rent within the borough will continue to increase and further growth in excess of £1m will be required in 2015/16 onwards. Provision for this is being incorporated into the 2015/16 budget proposals.
Income	(254,646)	(268,854)			(268,854)	(14,208)	5.6%	
Net Expenditure	1,758	2,330	0	0	2,330	572	32.5%	
Service Area: R62 Transformation Projects								
Expenditure	491	1,199	875	(662)	1,412	920	187.4%	Additional 'Invest to save' expenditure on the Councils savings programme - will be funded from earmarked reserves (efficiency reserve).
Income	0	(920)			(920)	(920)	0.0%	Drawdown from Efficiency Reserve to be processed
Net Expenditure	491	279	875	(662)	492	0	0.0%	
Service Area: R99 Rechargeable Works								
Expenditure	466	524			524	58	12.4%	
Income	(466)	(524)			(524)	(58)	12.4%	
Net Expenditure	0	0	0	0	0	0	0.0%	
Directorate Summary								
Net Expenditure	298,531	315,469	2,163	(1,338)	316,294	17,763	6.0%	
Net Income	(290,720)	(308,378)	0	0	(308,378)	(17,658)	6.1%	
Net Variance	7,811	7,091	2,163	(1,338)	7,916	105	1.3%	