

Corporate Monthly Budget Monitoring	Budget Original	Budget Current	Budget To Date	Actuals	Variance To Date	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Comments
December 2014	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%	
CHE Directorate of Law, Probity and Governance									
GEN General Fund Account									
Expenditure	17,480	17,634	13,226	14,047	820	17,462	-172	-0.98%	
Income	-8,008	-8,343	-6,258	-6,404	-146	-8,229	114	-1.37%	
Net Expenditure	9,472	9,291	6,968	7,643	674	9,233	-58	-0.62%	
Net Expenditure Directorate: CHE	9,472	9,291	6,968	7,643	674	9,233	-58	-0.62%	
COM Communities & Localities									
GEN General Fund Account									
Expenditure	133,293	135,227	92,026	94,011	1,985	134,987	-239	-0.18%	
Income	-55,423	-56,105	-37,014	-38,034	-1,020	-55,866	239	-0.43%	
Net Expenditure	77,870	79,122	55,012	55,978	966	79,121	-0	0.00%	
Net Expenditure Directorate: COM	77,870	79,122	55,012	55,978	966	79,121	-0	0.00%	
COP Corporate Cost and Central Items									
GEN General Fund Account									
Balance Sheet	-54,005	-57,657	-43,243	303	43,546	-57,657	0	0.00%	
Capital Expenditure	7,095	7,518	5,639	2,429	-3,210	7,518	0	0.00%	
Expenditure	14,361	11,983	8,987	10,168	1,181	11,983	0	0.00%	
Income	-1,700	-1,700	-1,275	-1,660	-385	-2,500	-800	47.06%	
Net Expenditure	-34,249	-39,856	-29,892	11,240	41,132	-40,656	-800	2.01%	
Net Expenditure Directorate: COP	-34,249	-39,856	-29,892	11,240	41,132	-40,656	-800	2.01%	
DEV Development & Renewal									
GEN General Fund Account									
Expenditure	72,020	72,502	54,435	58,236	3,801	73,373	871	1.20%	
Income	-56,319	-56,820	-42,615	-42,849	-234	-57,691	-871	1.53%	
Net Expenditure	15,701	15,682	11,820	15,387	3,567	15,682	0	0.00%	
Net Expenditure Directorate: DEV	15,701	15,682	11,820	15,387	3,567	15,682	0	0.00%	
ESW Education, Social Care & Wellbeing									
GEN General Fund Account									
Balance Sheet	0	0	0					0.00%	
Expenditure	269,097	279,371	213,214	199,503	-13,711	287,358	7,987	2.86%	
Income	-51,493	-57,116	-35,779	-30,685	5,094	-64,078	-6,962	12.19%	
Net Expenditure	217,604	222,255	177,435	168,818	-8,617	223,280	1,025	0.46%	
Net Expenditure Directorate: ESW	217,604	222,309	177,435	168,818	-8,617	223,334	1,025	0.46%	
RES Resource Services									
GEN General Fund Account									
Expenditure	329,438	297,867	223,398	230,956	7,558	300,019	2,152	0.72%	
Income	-321,905	-290,481	-217,857	-227,300	-9,443	-291,048	-567	0.20%	
Net Expenditure	7,533	7,386	5,541	3,656	-1,885	8,971	1,585	21.46%	
Net Expenditure Directorate: RES	7,533	7,386	5,541	3,656	-1,885	8,971	1,585	21.46%	
Net Expenditure Total	293,931	293,933	226,884	262,722	35,838	295,685	1,752	0.60%	

Law Probity and Governance - Summary by Service Area

This directorate is projected to show a small underspend of 58K at year end, although there are variances within the separate votes lines, overall these will be contained with the overall net budget for LPG. A drawdown from reserves is required to cover the expenditure incurred in area C13 Legal services - Vote C58 Electoral Registration.

	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: C11 Corporate Management								
Expenditure	2,006	2,317	1,738	1,559	2,197	(120)	-5.2%	This underspend is due to vacancy held within LPG (former Chief Executive post)
Income	0	0	0	0	0	0	0.0%	
Net Expenditure	2,006	2,317	1,738	1,559	2,197	(120)	-5.2%	
Service Area: C13 Legal Services								
Expenditure	5,116	5,062	3,797	4,432	5,082	20	0.4%	Expenditure to date due to election activities and will require a drawdown of 0.4% earmarked reserves at year end.
Income	(3,964)	(4,283)	(3,212)	(3,156)	(4,299)	(16)	0.4%	
Net Expenditure	1,152	779	585	1,276	783	4	0.5%	
Service Area: C18 Communications								
Expenditure	2,575	2,554	1,916	2,320	2,554	0	0.0%	Additional expenditure due to recent media activity - will be contained within overall LPG budget.
Income	(2,499)	(2,553)	(1,915)	(1,976)	(2,423)	130	-5.1%	
Net Expenditure	76	1	1	344	131	130	13000.0%	
Service Area: C19 Registrars & Democratic Services								
Expenditure	4,651	4,643	3,482	3,563	4,617	(26)	-0.6%	
Income	(522)	(517)	(388)	(439)	(517)	0	0.0%	
Net Expenditure	4,129	4,126	3,094	3,124	4,100	(26)	-0.6%	
Service Area: C20 Business Support								
Expenditure	873	834	625	595	844	10	1.2%	
Income	(866)	(833)	(625)	(625)	(833)	0	0.0%	
Net Expenditure	7	1	0	(30)	11	10	1000.0%	
Service Area: C54 Corporate Strategy & Equalities								
Expenditure	2,259	2,224	1,668	1,578	2,168	(56)	-2.5%	Underspend represents posts left vacant.
Income	(157)	(157)	(118)	(208)	(157)	0	0.0%	
Net Expenditure	2,102	2,067	1,550	1,370	2,011	(56)	-2.7%	
Directorate Summary								
Net Expenditure	17,480	17,634	13,226	14,047	17,462	(172)	-1.0%	
Net Income	(8,008)	(8,343)	(6,258)	(6,404)	(8,229)	114	-1.4%	
Net Variance	9,472	9,291	6,968	7,643	9,233	(58)	-0.6%	

Communities & Localities - Summary by Service Area

Overall this directorate is projected to be on budget at year end. The detail shows a variance to date of 1.0m and this is mostly attributable to recharged income and timing differences arising from the receipt and payment of contractors invoices in the Public Realm and Safer Communities Service areas. The department is monitoring the pattern of significant payments and receipts with a view to improving the quality of the budget profiling.

	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: CPR Public Realm (Parking Control)								
Expenditure	7,808	7,808	5,666	5,440	7,808	0	0.0%	This is the Parking Control account. This account makes a transfer to the General Fund at Year end. Variance to date reflects timing of income receipts.
Income	(7,808)	(7,808)	(11,608)	(13,006)	(7,808)	0	0.0%	
Net Expenditure	0	0	(5,942)	(7,566)	0	0	0.0%	
Service Area: CAL Cultural Services								
Expenditure	24,168	24,471	15,671	17,788	24,476	5	0.0%	Variance to date is a result of depreciation charges being posted earlier than anticipated.
Income	(8,521)	(8,569)	(2,913)	(2,889)	(8,574)	(5)	0.1%	
Net Expenditure	15,647	15,902	12,758	14,899	15,902	0	0.0%	
Service Area: CMS CLC Management & Support								
Expenditure	3,248	3,192	2,372	2,454	3,248	56	1.8%	Recharges processed Quarterly - No impact on outturn
Income	(3,248)	(3,192)	(2,043)	(2,065)	(3,248)	(56)	1.8%	
Net Expenditure	0	0	329	389	0	0	0.0%	
Service Area: CPR Public Realm								
Expenditure	62,027	63,411	45,024	44,920	63,111	(300)	-0.5%	Variance to date is due to the earlier posting of depreciation and recharges as well as delays in contract payments to large suppliers Income differs to the variance to date because of the timing of receipts.
Income	(20,503)	(21,119)	(12,048)	(10,862)	(20,819)	300	-1.4%	
Net Expenditure	41,524	42,292	32,976	34,058	42,292	0	0.0%	
Service Area: CSC Safer Communities								
Expenditure	35,516	35,765	22,858	23,203	35,765	0	0.0%	
Income	(15,343)	(15,417)	(8,402)	(9,212)	(15,417)	0	0.0%	
Net Expenditure	20,173	20,348	14,456	13,991	20,348	0	0.0%	
Service Area: CSI Service Integration								
Expenditure	526	580	435	206	580	0	0.0%	
Income	0	0	0	0	0	0	0.0%	
Net Expenditure	526	580	435	206	580	0	0.0%	
Directorate Summary								
Expenditure	133,293	135,227	92,026	94,011	134,988	0	0.0%	
Income	(55,423)	(56,105)	(37,014)	(38,034)	(55,866)	0	0.0%	
Net Variance	77,870	79,122	55,012	55,977	79,122	0	0.0%	

Corporate Cost and Central Items - Summary by Service Area

This service represents the corporate centre.

	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Corporate Costs & Central Items								
Expenditure	21,456	19,501	14,626	12,597	19,501	0	0%	The income variance of 800k relates to investment income. Spend to date variance is due to items such as depreciation and minimum revenue provision being processed at year-end
Income	(1,700)	(1,700)	(1,275)	(1,660)	(2,500)	(800)	47%	
Central Items	(54,005)	(57,657)	(43,243)	0	(57,657)	0	0%	
Net Expenditure	(34,249)	(39,856)	(29,892)	10,937	(40,656)	(800)	2%	

Development & Renewal - Summary by Service Area

Overall this directorate is projected to be on budget at year end.

	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: JAM Corporate Property & Capital Delivery								
Expenditure	17,159	17,020	12,827	13,786	17,038	18	0.1%	Administrative Buildings : Will be fully recharged at year end
Income	(16,521)	(16,521)	(12,391)	(13,256)	(16,488)	33	-0.2%	
Net Expenditure	638	499	436	530	550	51	10.2%	
Service Area: JEE Economic Development								
Expenditure	3,236	3,212	2,409	2,798	3,236	24	0.7%	
Income	(1,518)	(1,494)	(1,120)	(180)	(1,518)	(24)	1.6%	
Net Expenditure	1,718	1,718	1,289	2,618	1,718	0	0.0%	
Service Area: JES Resources								
Expenditure	6,938	7,057	5,292	10,203	7,600	543	7.7%	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)	(709)	(532)	(499)	(1,219)	(510)	71.9%	
Net Expenditure	6,229	6,348	4,760	9,704	6,381	33	0.5%	
Service Area: JHO Housing Options								
Expenditure	34,492	35,018	26,261	24,173	35,017	0	0.0%	
Income	(30,565)	(31,090)	(23,318)	(22,334)	(31,090)	0	0.0%	
Net Expenditure	3,927	3,928	2,943	1,839	3,927	0	0.0%	
Service Area: JPB Planning & Building Control								
Expenditure	6,536	6,536	4,902	4,537	6,804	268	4.1%	Variance relates to viabilitypendviability study – within the Planning Development area – which will be recovered from the developer
Income	(4,728)	(4,728)	(3,546)	(6,020)	(5,087)	(359)	7.6%	
Net Expenditure	1,808	1,808	1,356	(1,483)	1,717	(91)	-5.0%	
Service Area: JRS Regen Strategy and Sustainability								
Expenditure	3,659	3,659	2,744	2,739	3,678	19	0.5%	
Income	(2,278)	(2,278)	(1,708)	(555)	(2,289)	(11)	0.5%	
Net Expenditure	1,381	1,381	1,036	2,184	1,389	8	0.6%	
Directorate Summary								
Net Expenditure	72,020	72,502	54,435	58,236	73,373	871	1.2%	
Net Income	(56,319)	(56,820)	(42,615)	(42,844)	(57,691)	(871)	1.5%	
Net Variance	15,701	15,682	11,820	15,392	15,681	0	0.0%	

Education, Social Care & Wellbeing - Summary by Service Area

This area is projecting a overspend of £1.025 at year end, whilst this is down from the £1.9M projected at the end of period 6, officers are continuing to monitor the position and implement corrective process to further improve the final outturn.

	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: GLA Learning & Achievement								
Expenditure	74,082	74,154	51,916	17,497	71,253	(2,901)	-3.9%	Schools transactions posted at year end
Income	(2,496)	(2,513)	(1,884)	68	(2,820)	(307)	12.2%	
Net Expenditure	71,586	71,641	50,032	17,565	68,433	(3,208)	8.3%	
Service Area: GRE ESCW Resources								
Expenditure	4,960	4,880	3,660	721	4,960	80	1.6%	Schools transactions posted at year end
Income	(323,927)	(323,927)	(2,864)	0	(320,750)	3,177	-1.0%	
Net Expenditure	(318,967)	(319,047)	796	721	(315,790)	3,257	-1.0%	
Service Area: GSC Childrens Social Care								
Expenditure	344	786	590	338	374	(412)	-52.4%	
Income	0	(363)	(272)	0	0	363	-100.0%	
Net Expenditure	344	423	318	338	374	(49)	-11.6%	
Service Area: GSH Schools								
Expenditure	283,842	283,842	160,428	197,977	283,842	0	0.0%	
Income	(36,805)	(36,805)	(54)	(1,621)	(36,805)	0	0.0%	
Net Expenditure	247,037	247,037	160,374	196,356	247,037	0	0.0%	
Service Area: ACS Commissioning & Health								
Expenditure	21,814	23,337	17,502	15,394	21,086	(2,251)	-9.6%	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	(818)	(1,950)	(1,462)	(516)	(1,595)	355	-18.2%	
Net Expenditure	20,996	21,387	16,040	14,878	19,491	(1,896)	-8.9%	
Service Area: APH Public Health								
Expenditure	31,080	31,590	23,693	13,756	31,828	238	0.8%	The Public Health overspend has increased by a further £0.235m in month 9. Such an overspend is due to slippage of expenditure commitments on various public health schemes. There has been an increase of £1.3m on Public Health accruals for 2013/14 which has reduced the underspend for last year to £1.4m. The 2014/15 overspend will be covered by the Public Health reserve (currently £1.570m). Any underspend in public grant must be used within two financial years otherwise it will impact our ability to draw down the same level of Public Health grant. Public Health grant is a ring-fenced grant and as such any underspends can be clawed back. The last two financial months have seen a change of the forecast by £0.600 which indicates potential uncertainty in the forecast process.
Income	0	0	0	(100)	(239)	(239)	0.0%	
Net Expenditure	31,080	31,590	23,693	13,656	31,589	(1)	0.0%	

	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: ASC Adults Social Care								
Expenditure	79,419	80,916	60,701	57,640	87,948	7,033	8.7%	This represents an increase of £1.691m from the previous month's forecast. The main reason behind this significant increase in overspend is the review of care packages, the correction of miscoding and the issue of an un-aligned Adult Social Care budget. As such the true social care pressure is £8.583m which represents an increase of £0.504m in the forecast. The main reason behind the pressure is an increase on client transport, in particular on the client taxi forecast.
Income	(4,886)	(6,368)	(4,775)	(4,256)	(8,852)	(2,484)	39.0%	
Net Expenditure	74,533	74,548	55,926	53,384	79,096	4,549	6.1%	
Service Area: GDS ESCW Directors Services								
Expenditure	493	437	327	170	369	(68)	-15.6%	This primarily relates to a revision of staffing costs in the Equalities Development cost centre.
Income	0	0	0	0	0	0	0.0%	
Net Expenditure	493	437	327	170	369	(68)	-15.6%	
Service Area: GLA Learning & Achievement								
Expenditure	27,003	27,712	20,834	16,725	27,014	(698)	-2.5%	Vote G13 (Children's Centres) is currently showing a £115k overspend, this is primarily due to the £160k approved carry forward not as yet showing on the system, factoring this into the equation would lead to a slight underspend for G13. Additionally G26 currently has a £665k underspend. This is due to unspent Mayor's Higher Education Awards monies (which are awaiting the Commissioners' approval) and additional grant monies for the Newly Qualified Teachers and London School Excellence Fund schemes. The underspend for G26 would've been higher but for a significant overspend in the Mayor's Education Awards, which if current profile spend was to remain consistent, would lead to an overall scheme overspend exceeding £200k.
Income	(6,730)	(7,461)	(4,897)	(5,429)	(7,445)	16	-0.2%	
Net Expenditure	20,273	20,251	15,937	11,296	19,569	(682)	-3.4%	
Service Area: GRE ESCW Resources								
Expenditure	45,282	48,491	36,574	43,793	51,502	3,011	6.2%	Majority of variance relates to increased trading activity on contract services and claims for maternity pay which receive matched funding
Income	(33,972)	(35,749)	(20,676)	(18,732)	(39,740)	(3,991)	11.2%	
Net Expenditure	11,310	12,742	15,898	25,061	11,762	(980)	-7.7%	

	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: GSC Childrens Social Care								
Expenditure	50,240	50,743	38,083	35,858	51,466	723	1.4%	The reported overspend has increased from that reported in period 7 (£1.691m), this is primarily due to £129k being returned from the Independent Domestic Violence Adviser grant (IDVA), to the Home Office. Children's Social Care is expected to overspend, due to base budget savings in 2014/15, the challenging vacancy factor targets and despite the recent reduction in numbers, an increase compared to forecast, in the number of Children Looked After. The service is currently facing a potential overspend of £1.806m. Taking into account drawdown of grants and reserves this could be mitigated down to a £104k overspend.
Income	(5,087)	(5,588)	(3,969)	(1,652)	(6,207)	(619)	11.1%	
Net Expenditure	45,153	45,155	34,114	34,206	45,259	104	0.2%	
Service Area: GSH Schools								
Expenditure	13,766	16,145	15,500	16,169	16,145	0	0.0%	
Income	0	0	0	0	0	0	0.0%	
Net Expenditure	13,766	16,145	15,500	16,169	16,145	0	0.0%	
GF Directorate Summary								
Expenditure	632,325	643,033	429,808	416,038	647,787	4,755	0.7%	
Income	(414,721)	(420,724)	(40,853)	(32,238)	(424,453)	(3,729)	0.9%	
Net Expenditure	217,604	222,309	388,955	383,800	223,334	1,026	0.5%	

Resources - Summary by Service Area

The significant variance on this directorate is due to the ongoing issue on the housing benefit. This is being addressed and full detail is included below.

	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: R10 Director of Resources								
Expenditure	660	710	532	562	691	(19)	-2.7%	
Income	(654)	(709)	(531)	(531)	(654)	55	-7.8%	
Net Expenditure	6	1	1	31	37	36	-10.4%	
Service Area: R11 Customer Access								
Expenditure	4,499	4,516	3,387	2,983	4,279	(237)	-5.2%	Variance attributable to vacant posts
Income	(2,119)	(2,119)	(1,589)	(795)	(1,996)	123	-5.8%	reduction of recharges services to CLC
Net Expenditure	2,380	2,397	1,798	2,188	2,283	(114)	-4.8%	
Service Area: R12 Corporate Finance								
Expenditure	3,714	4,282	3,211	2,952	4,282	0	0.0%	
Income	(2,374)	(4,126)	(3,095)	(2,855)	(4,126)	0	0.0%	
Net Expenditure	1,340	156	116	97	156	0	0.0%	
Service Area: R13 Human Resources								
Expenditure	8,323	8,758	6,569	6,711	8,671	(87)	-1.0%	Net variance due to delay in the recruitment of trainees
Income	(7,790)	(8,695)	(6,521)	(6,833)	(8,684)	11	-0.1%	
Net Expenditure	533	63	48	(122)	(13)	(76)	-120.6%	
Service Area: R14 ICT								
Expenditure	11,565	11,468	8,601	8,483	12,623	1,155	10.1%	
Income	(11,458)	(11,433)	(8,574)	(8,579)	(12,554)	(1,121)	9.8%	
Net Expenditure	107	35	27	(96)	69	34	97.1%	
Service Area: R15 Revenue Services								
Expenditure	40,964	8,780	6,583	5,697	9,049	269	3.1%	Expenditure relates to upgrade to AIMS software which processes income. This will be recouped from services through recharges
Income	(38,650)	(6,149)	(4,611)	(2,945)	(6,419)	(270)	4.4%	
Net Expenditure	2,314	2,631	1,972	2,752	2,630	(1)	0.0%	
Service Area: R16 Procurement								
Expenditure	873	748	561	663	820	72	9.6%	
Income	(1,409)	(747)	(560)	(653)	(790)	(43)	5.8%	
Net Expenditure	(536)	1	1	10	30	29	2900.0%	

	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: R17 Risk Assessment								
Expenditure	1,267	1,309	982	5,157	1,642	333		25.4% Additional spend on the Tenancy Fraud Activities will be funded from grant income.
Income	(1,335)	(1,391)	(1,043)	(1,972)	(1,669)	(278)		20.0% Grant income for Tenancy Fraud Work.
Net Expenditure	(68)	(82)	(61)	3,185	(27)	55	-67.1%	
Service Area: R19 Benefits								
Expenditure	256,622	256,341	192,256	198,350	256,361	20	0.0%	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 for an extra £1.6m needs to be agreed to avoid an overspend. 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	(255,646)	(254,646)	(190,984)	(201,075)	(253,046)	1,600	-0.6%	
Net Expenditure	976	1,695	1,272	(2,725)	3,315	1,620	95.6%	
Service Area: R62 Transformation Projects								
Expenditure	479	489	367	(968)	1,129	640	130.9%	Additional 'Invest to save' expenditure on the Councils savings programme - will be funded from earmarked reserves (efficiency reserve).
Income	0	0	0	(870)	(640)	(640)	0.0%	Drawdown from Efficiency Reserve to be processed
Net Expenditure	479	489	367	(1,838)	489	0	0.0%	
Service Area: R99 Rechargeable Works								
Expenditure	472	466	349	366	472	6	1.3%	
Income	(470)	(466)	(349)	(192)	(470)	(4)	0.9%	
Net Expenditure	2	0	0	174	2	2	0.0%	
Directorate Summary								
Net Expenditure	329,438	297,867	223,398	230,956	300,019	2,152	0.7%	
Net Income	(321,905)	(290,481)	(217,857)	(227,300)	(291,048)	(567)	0.2%	
Net Variance	7,533	7,386	5,541	3,656	8,971	1,585	21.5%	