

Corporate Monthly Budget Monitoring	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Previous	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Comments
September 2015	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%	
CHE Directorate of Law, Probity and Governance									
GEN General Fund Account									
Expenditure	17,755	17,852	8,927	9,678	17,748	17,802	-50	-0.28%	
Income	-8,423	-8,423	-4,212	-4,274	-8,379	-8,373	50	-0.59%	
Net Expenditure	9,332	9,429	4,715	5,404	9,369	9,429	0	0.00%	
Net Expenditure Directorate: CHE	9,332	9,429	4,715	5,404	9,369	9,429	0	0.00%	
COM Communities & Localities									
GEN General Fund Account									
Expenditure	135,296	135,449	51,717	47,615	133,700	135,449	-0	0.00%	
Income	-54,756	-55,459	-22,714	-24,177	-53,714	-55,459	0	0.00%	
Net Expenditure	80,540	79,990	29,003	23,438	79,986	79,990	-0	0.00%	
Net Expenditure Directorate: COM	80,540	79,990	29,003	23,438	79,986	79,990	-0	0.00%	
COP Corporate Cost and Central Items									
GEN General Fund Account									
Balance Sheet	-50,308	-48,972	-24,487	573	-50,308	-48,972	0	0.00%	
Capital Expenditure	4,551	4,356	4,053	1,557	4,356	4,356	0	0.00%	
Expenditure	12,095	13,010	3,047	9,287	14,147	13,010	0	0.00%	
Income	-2,450	-2,593	-1,297	-1,194	-2,593	-2,593	0	0.00%	
Net Expenditure	-36,112	-34,199	-18,684	10,223	-34,398	-34,199	0	0.00%	
Net Expenditure Directorate: COP	-36,112	-34,199	-18,684	10,223	-34,398	-34,199	0	0.00%	
DEV Development & Renewal									
GEN General Fund Account									
Expenditure	72,298	71,424	35,713	34,903	28,034	79,172	7,748	10.85%	
Income	-56,319	-55,674	-27,839	-26,473	-13,588	-63,422	-7,748	13.92%	
Net Expenditure	15,979	15,750	7,874	8,430	14,446	15,750	0	0.00%	
Net Expenditure Directorate: DEV	15,979	15,750	7,874	8,430	14,446	15,750	0	0.00%	
CHI Childrens Services									
GEN General Fund Account									
Expenditure	139,640	140,736	70,368	61,722	141,571	142,494	1,758	1.25%	
Income	-49,448	-50,129	-25,064	-18,723	-50,868	-51,887	-1,758	3.51%	
Net Expenditure	90,192	90,607	45,304	42,999	90,703	90,607	0	0.00%	
Net Expenditure Directorate: ESW	90,192	90,607	45,304	42,999	90,703	90,607	0	0.00%	
ADU Adult Care Sevices									
GEN General Fund Account									
Expenditure	130,762	138,809	69,400	56,199	141,555	147,722	8,913	6.42%	
Income	-8,576	-16,397	-8,196	-4,881	-17,889	-25,310	-8,912	54.35%	
Net Expenditure	122,186	122,412	61,204	51,318	123,666	122,413	0	0.00%	
Net Expenditure Directorate: COM	122,186	122,412	61,204	51,318	123,666	122,413	0	0.00%	
RES Resource Services									
GEN General Fund Account									
Expenditure	296,893	296,622	148,311	168,971	293,952	299,883	3,261	1.10%	
Income	-287,649	-289,249	-144,621	-148,718	-286,442	-292,510	-3,261	1.13%	
Net Expenditure	9,244	7,373	3,690	20,253	7,510	7,373	0	0.00%	
Net Expenditure Directorate: RES	9,244	7,373	3,690	20,253	7,510	7,373	0	0.00%	
Net Expenditure Total	291,362	291,362	133,106	162,065	291,282	291,362	-0	0.00%	

Adult Care Services - Summary by Service Area - Period 6 (September 2015)

Variances with the service will be internally managed, by a combination of savings made elsewhere within the directorate and a drawdown from reserves at year end, Overspends are principally due to home care packages and home care budgets although there also approximately 2M overspend on Staffing.

	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: ACS Commissioning & Health								
Expenditure	21,762	27,704	13,851	9,546	27,130	(574)	-2.1%	Majority of this variance is due to lower than anticipated costs for the block subsidy on supporting people, though this is partially offset by overspends in the staffing of commissioning services.
Income	(2,422)	(8,335)	(4,167)	(575)	(8,376)	(41)	0.5%	
Net Expenditure	19,340	19,369	9,684	8,971	18,754	(615)	-3.2%	
Service Area: APH Public Health								
Expenditure	29,503	29,558	14,779	8,484	31,386	1,828	6.2%	The pressure is due to : Agency Staff costs £208k, Cost of services covered by other directorates £2,801k offset by an underspend on services procured directly by the team -£1,181k.
Income	0	(54)	(27)	(69)	(73)	(19)	35.2%	
Net Expenditure	29,503	29,504	14,752	8,415	31,313	1,809	6.1%	
Service Area: ASC Adults Social Care								
Expenditure	79,495	81,548	40,770	38,154	89,207	7,659	9.4%	Continuing pressures on ACS budgets for care packages and Home care budgets, account for approximately 5.8 million overspend, with a further 2m of overspend on staffing budgets. This is to be covered by savings elsewhere within the directorate and drawdown from reserves.
Income	(6,154)	(8,008)	(4,002)	(4,237)	(16,861)	(8,853)	110.6%	
Net Expenditure	73,341	73,540	36,768	33,917	72,346	(1,194)	-1.6%	
GF Directorate Summary								
Expenditure	130,760	138,810	69,400	56,184	147,723	8,913	6.4%	
Income	(8,576)	(16,397)	(8,196)	(4,881)	(25,310)	(8,913)	54.4%	
Net Expenditure	122,184	122,412	61,204	51,303	122,412	(0)	0.0%	

Law Probity and Governance - Summary by Service Area Period 6 (September 2015)

This directorate is projected to show a small underspend of 65K at year end, although there are variances within the separate votes lines, overall these will be contained with the overall net budget for LPG.

	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	2,118	2,226	1,113	970	2,166	(60)	-2.7%	This underspend is due to senior vacancies being left vacant for part of year.
Income	0	0	0	0	0	0	0.0%	
Net Expenditure	2,118	2,226	1,113	970	2,166	(60)	-2.7%	
Service Area: C13 Legal Services								
Expenditure	5,096	5,396	2,698	3,554	5,441	45	0.8%	
Income	(4,283)	(4,283)	(2,142)	(2,349)	(4,283)	0	0.0%	
Net Expenditure	813	1,113	556	1,205	1,158	45	4.0%	
Service Area: C18 Communications								
Expenditure	2,578	2,629	1,314	1,336	2,629	0	0.0%	There is a risk that the budgeted level of income from EEL will not be achieved.
Income	(2,553)	(2,553)	(1,277)	(1,200)	(2,503)	50	-2.0%	
Net Expenditure	25	76	37	136	126	50	65.8%	
Service Area: C19 Registrars & Democratic Services								
Expenditure	4,970	4,609	2,305	2,501	4,609	0	0.0%	
Income	(597)	(597)	(299)	(309)	(597)	0	0.0%	
Net Expenditure	4,373	4,012	2,006	2,192	4,012	0	0.0%	
Service Area: C20 Business Support								
Expenditure	848	848	424	414	816	(32)	-3.8%	Vacancy within Business Support Team
Income	(833)	(833)	(416)	(416)	(833)	0	0.0%	
Net Expenditure	15	15	8	(2)	(17)	(32)	-213.3%	
Service Area: C54 Corporate Strategy & Equalities								
Expenditure	2,145	2,146	1,073	903	2,143	(3)	-0.1%	
Income	(157)	(157)	(78)	0	(157)	0	0.0%	
Net Expenditure	1,988	1,989	995	903	1,986	(3)	-0.2%	
Directorate Summary								
Net Expenditure	17,755	17,854	8,927	9,678	17,804	(50)	-0.3%	
Net Income	(8,423)	(8,423)	(4,212)	(4,274)	(8,373)	50	-0.6%	
Net Variance	9,332	9,431	4,715	5,404	9,431	0	0.0%	

Children's Services - Summary by Service Area - Period 6 (September 2015)

Variances with the service will be internally managed.

	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	74,440	74,863	37,431	12,918	73,380	(1,483)	-2.0%	Schools transactions posted at year end
Income	(3,177)	(3,196)	(1,597)	(269)	(3,660)	(464)	14.5%	
Net Expenditure	71,263	71,667	35,834	12,649	69,720	(1,947)	12.5%	
Service Area: GRE ESCW Resources								
Expenditure	5,979	6,284	3,141	823	5,898	(386)	-6.1%	Schools transactions posted at year end
Income	(331,830)	(331,983)	(165,991)	(42)	(329,652)	2,331	-0.7%	
Net Expenditure	(325,851)	(325,699)	(162,850)	781	(323,754)	1,945	-0.6%	
Service Area: GSC Childrens Social Care								
Expenditure	706	813	406	191	912	99	12.2%	DSG Schools transactions posted at year end
Income	(363)	(363)	(181)	0	(460)	(97)	26.7%	
Net Expenditure	343	450	225	191	452	2	0.4%	
Service Area: GSH Schools								
Expenditure	291,670	291,411	145,707	141,616	291,411	0	0.0%	
Income	(37,427)	(37,829)	(18,915)	(35,102)	(37,829)	0	0.0%	
Net Expenditure	254,243	253,582	126,792	106,514	253,582	0	0.0%	
Service Area: GDS ESCW Directors Services								
Expenditure	408	408	205	86	382	(26)	-6.4%	
Income	0	0	0	0	0	0	0.0%	
Net Expenditure	408	408	205	86	382	(26)	-6.4%	
Service Area: GLA Learning & Achievement								
Expenditure	27,667	27,862	13,931	12,293	27,805	(57)	-0.2%	Underspend represents current demand on the admissions service, however this can fluctuate as the academic year begins. Service struggling to achieve savings identified especially within the Parental Engagement and Carers Services Votes. School Improvement secondary is having difficulty achieving its income targets.
Income	(9,065)	(9,269)	(4,635)	(5,066)	(8,793)	476	-5.1%	
Net Expenditure	18,602	18,593	9,296	7,227	19,012	419	2.3%	

Service Area: GRE ESCW Resources								
Expenditure	46,671	46,885	23,442	25,356	46,207	(678)	-1.4%	1.9m of reserves to be drawn down along with 0.5m in grants, these 4.4% will be allocated at year end to relevant overspends.
Income	(35,485)	(35,662)	(17,830)	(12,216)	(37,216)	(1,554)		
Net Expenditure	11,186	11,223	5,612	13,140	8,991	(2,232)	-19.9%	

	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
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Service Area: GSC Childrens Social Care								
Expenditure	48,694	49,381	24,690	23,862	51,900	2,519	5.1%	High agency cover staffing costs, and uncertainties around take up on the Looked after Children service and overspends where budget savings cannot be met from within service.
Income	(4,898)	(5,198)	(2,599)	(1,441)	(5,878)	(680)	13.1%	
Net Expenditure	43,796	44,183	22,091	22,421	46,022	1,839	4.2%	Unbudgeted grant income, and revised level of SLA income.

Service Area: GSH Schools							
Expenditure	16,200	16,200	8,100	125	16,200	0	0.0%
Income	0	0	0	0	0	0	0.0%
Net Expenditure	16,200	16,200	8,100	125	16,200	0	0.0%

GF Directorate Summary							
Expenditure	512,435	514,107	257,053	217,270	514,095	(12)	0.0%
Income	(422,245)	(423,500)	(211,748)	(54,136)	(423,488)	12	0.0%
Net Expenditure	90,190	90,607	45,305	163,134	90,607	0	0.0%

Communities & Localities - Summary by Service Area Period 6 (September 2015)

Overall this directorate is projected to be on budget at year end. Individual variances are due to recharge adjustments that are put through at year end, and timings of contract payments. These are closely monitored to ensure that any delays do not affect either the councils cash flow position or endanger the councils standing with its debtors or creditors.

	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	8,042	7,709	3,268	2,929	7,709	0	0.0%	
Income	(8,042)	(7,709)	(8,299)	(9,125)	(7,709)	0	0.0%	
Net Expenditure	0	0	(5,031)	(6,196)	0	0	0.0%	
Service Area: CAL Cultural Services								
Expenditure	24,331	23,787	9,223	9,352	23,787	(0)	0.0%	
Income	(8,194)	(8,144)	(3,648)	(3,778)	(8,144)	0	0.0%	
Net Expenditure	16,137	15,643	5,575	5,574	15,643	(0)	0.0%	
Service Area: CMS CLC Management & Support								
Expenditure	3,286	3,455	1,728	1,632	3,455	0	0.0%	
Income	(3,286)	(3,461)	0	0	(3,461)	0	0.0%	
Net Expenditure	0	(6)	1,728	1,632	(6)	0	0.0%	
Service Area: CPR Public Realm								
Expenditure	63,977	64,444	21,260	20,834	64,444	0	0.0%	
Income	(19,995)	(20,133)	(5,682)	(4,783)	(20,133)	0	0.0%	
Net Expenditure	43,982	44,311	15,578	16,051	44,311	0	0.0%	
Service Area: CSC Safer Communities								
Expenditure	35,360	35,524	15,973	12,793	35,524	0	0.0%	
Income	(15,239)	(16,012)	(5,085)	(6,488)	(16,012)	0	0.0%	
Net Expenditure	20,121	19,512	10,888	6,305	19,512	0	0.0%	
Service Area: CSI Service Integration								
Expenditure	300	530	265	75	530	0	0.0%	
Income	0	0	0	(3)	0	0	0.0%	
Net Expenditure	300	530	265	72	530	0	0.0%	
Directorate Summary								
Expenditure	135,296	135,449	51,717	47,615	135,449	(0)	0.0%	
Income	(54,756)	(55,459)	(22,714)	(24,177)	(55,459)	0	0.0%	
Net Variance	80,540	79,990	29,003	23,438	79,990	(0)	0.0%	

Corporate Cost and Central Items - Summary by Service Area Period 6 (September 2015)

This budget covers items such as depreciation and minimum revenue provision being processed at year-end. Variances arising from management of investment income are also shown here.

	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	16,646	17,366	7,100	11,244	17,366	0	0%	
Income	(2,450)	(2,593)	(1,297)	(1,194)	(2,593)	0	0%	
Central Items	(50,308)	(48,972)	(24,487)	0	(48,972)	0	0%	
Net Expenditure	(36,112)	(34,199)	(18,684)	10,050	(34,199)	0	0%	

Development & Renewal - Summary by Service Area Period 6 (September 2015)

Overspend due to the inclusion of the Corporate Landlord Model is mitigated by the underspend attributable to the restructure within Planning and Building Control.

	Budget Original	Budget Current	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Service Area: JAM Corporate Property & Capital Delivery							
Expenditure	17,394	16,718	8,339	17,985	1,267	7.6%	Corporate landlord model included in structure, income represents reduced income in BATs Trading account offset by increased recharges in other areas.
Income	(16,521)	(15,623)	(7,116)	(16,586)	(963)	6.2%	
Net Expenditure	873	1,095	1,223	1,399	304	27.8%	
Service Area: JEE Economic Development							
Expenditure	3,501	3,584	1,403	3,984	400	11.2%	Savings of £349k needs to be delivered through restructure– however proposed restructure is delayed, therefore potential risks of overspend if no mitigating options found. Finance is working with the service to address this. Budget also includes £510k re: Women into Health and Social Care Project [this is part of Overall £1.3m allocated for the overall programme] - there is slippage in project, which may results in underspend 15/16.
Income	(1,518)	(1,668)	(129)	(2,074)	(406)	24.3%	
Net Expenditure	1,983	1,916	1,274	1,910	(6)	-0.3%	
Service Area: JES Resources							
Expenditure	7,075	7,079	5,114	7,361	282	4.0%	One off project related activities - funded via recharge to capital and external income
Income	(709)	(822)	110	(1,104)	(282)	34.3%	
Net Expenditure	6,366	6,257	5,224	6,257	0	0.0%	
Service Area: JHO Housing Options							
Expenditure	34,421	34,086	15,892	39,867	5,781	17.0%	Increase in Supplies and Services and Third Party Payments due to significant increase in B&B and Nightly Lets (NL). 128% increase in NL and 53% increase in P&P
Income	(30,565)	(30,316)	(17,422)	(36,101)	(5,785)	19.1%	
Net Expenditure	3,856	3,770	(1,530)	3,766	(4)	-0.1%	
Service Area: JPB Planning & Building Control							
Expenditure	6,401	6,437	2,686	6,152	(285)	-4.4%	Vacancies incorporated as part of saving process. Review of Infrastructure Planning Budget underway
Income	(4,728)	(4,861)	(1,513)	(4,866)	(4)	0.1%	
Net Expenditure	1,673	1,576	1,173	1,286	(289)	-18.3%	
Service Area: JRS Regen Strategy and Sustainability							
Expenditure	3,506	3,519	1,469	3,822	303	8.6%	
Income	(2,278)	(2,384)	(403)	(2,691)	(306)	12.8%	
Net Expenditure	1,228	1,136	1,066	1,131	(3)	-0.3%	
Directorate Summary							
Net Expenditure	72,298	71,423	34,903	79,171	7,748	10.8%	
Net Income	(56,319)	(55,674)	(26,473)	(63,422)	(7,748)	13.9%	
Net Variance	15,979	15,750	8,430	15,750	0	0.0%	

Resources - Summary by Service Area Period 6 (September 2015)

There are a number of small variances on this directorate, but these will be managed within the year and the projected variance will be nil at the 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: R10 Director of Resources								
Expenditure	715	715	357	338	715	0	0.0%	
Income	(709)	(709)	(354)	(354)	(709)	0	0.0%	
Net Expenditure	6	6	3	(16)	6	0	0.0%	
Service Area: R11 Customer Access								
Expenditure	4,458	4,366	2,183	1,978	4,365	0	0.0%	
Income	(2,119)	(2,119)	(1,059)	(360)	(2,119)	0	0.0%	
Net Expenditure	2,339	2,247	1,124	1,618	2,246	0	0.0%	
Service Area: R12 Corporate Finance								
Expenditure	4,401	4,336	2,168	1,877	4,290	(46)	-1.1%	
Income	(4,126)	(4,126)	(2,063)	(2,215)	(4,111)	15	-0.4%	
Net Expenditure	275	210	105	(338)	179	(31)	-14.8%	
Service Area: R13 Human Resources								
Expenditure	8,435	8,369	4,185	4,535	8,696	327	3.9%	Potential slippage on delivery of savings in Operations and Consultancy areas
Income	(8,740)	(8,740)	(4,369)	(4,635)	(9,037)	(297)	3.4%	
Net Expenditure	(305)	(371)	(184)	(100)	(341)	30	-8.1%	
Service Area: R14 ICT								
Expenditure	11,437	11,389	5,695	5,558	12,863	1,474	12.9%	Potential underspend resulting from clawbacks against contract performance
Income	(11,433)	(11,433)	(5,716)	(5,520)	(12,935)	(1,502)	13.1%	
Net Expenditure	4	(44)	(21)	38	(72)	(28)	63.6%	
Service Area: R15 Revenue Services								
Expenditure	8,200	8,200	4,100	2,648	8,476	276	3.4%	
Income	(5,637)	(5,637)	(2,818)	(1,134)	(5,903)	(266)	4.7%	
Net Expenditure	2,563	2,563	1,282	1,514	2,573	10	0.4%	
Service Area: R16 Procurement								
Expenditure	730	730	365	471	752	22	3.0%	
Income	(747)	(747)	(374)	(354)	(747)	0	0.0%	
Net Expenditure	(17)	(17)	(9)	117	5	22	-129.4%	

	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	1,698	1,698	849	5,001	1,725	27	1.6%	
Income	(1,851)	(1,851)	(925)	(840)	(1,878)	(27)	1.5%	
Net Expenditure	(153)	(153)	(76)	4,161	(153)	0	0.0%	
Service Area: R19 Benefits								
Expenditure	256,266	256,266	128,132	147,066	256,564	298	0.1%	
Income	(251,821)	(253,421)	(126,710)	(133,182)	(253,721)	(300)	0.1%	
Net Expenditure	4,445	2,845	1,422	13,884	2,843	(2)	-0.1%	
Service Area: R62 Transformation Projects								
Expenditure	87	87	44	(760)	971	884	1016.1%	One off project related expenditure on the transformation programme
Income	0	0	0	(36)	(884)	(884)	0.0%	Funded through earmarked reserves to be drawn down at year end
Net Expenditure	87	87	44	(796)	87	0	0.0%	
Service Area: R99 Rechargeable Works								
Expenditure	466	466	233	259	466	0	0.0%	
Income	(466)	(466)	(233)	(88)	(466)	0	0.0%	
Net Expenditure	0	0	0	171	0	0	0.0%	
Directorate Summary								
Net Expenditure	296,893	296,622	148,311	168,971	299,883	3,261	1.1%	
Net Income	(287,649)	(289,249)	(144,621)	(148,718)	(292,510)	(3,261)	1.1%	
Net Variance	9,244	7,373	3,690	20,253	7,373	0	0.0%	