

Corporate Monthly Budget Monitoring	Budget Original	Budget Current	Actuals	Forecast Previous	Forecast Current	Forecast Movement	Effect of Reserves	Adjusted Outturn	Variance Forecast v. Budget	% Variance Forecast v. Budget	Comments
December 2015	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%	
CHE Directorate of Law, Probity and Governance											
GEN General Fund Account											
Expenditure	17,755	17,948	13,863	17,695	17,898	203		17,898	-50	-0.28%	
Income	-8,423	-8,423	-6,072	-8,379	-8,373	6		-8,373	50	-0.59%	
Net Expenditure	9,332	9,525	7,791	9,316	9,525	209	0	9,525	0	0.00%	
Net Expenditure Directorate: CHE	9,332	9,525	7,791	9,316	9,525	209	0	9,525	0	0.00%	
COM Communities & Localities											
GEN General Fund Account											
Expenditure	135,299	134,774	85,848	135,843	133,810	-2,033		133,810	-964	-0.72%	
Income	-54,756	-56,067	-40,041	-55,856	-56,068	-212		-56,068	0	0.00%	
Net Expenditure	80,543	78,707	45,901	79,987	77,742	-2,245	0	77,742	-964	-1.23%	
Net Expenditure Directorate: COM	80,543	78,707	45,901	79,987	77,742	-2,245	0	77,742	-964	-1.23%	
COP Corporate Cost and Central Items											
GEN General Fund Account											
Balance Sheet	-50,308	-50,588	-863	-51,161	-50,588	573		-50,588	0	0.00%	
Capital Expenditure	4,551	4,800	2,379	0	4,800	4,800		4,800	0	0.00%	
Expenditure	12,095	13,193	16,231	6,763	13,193	6,430		13,193	0	0.00%	
Income	-2,450	-2,593	-1,840	0	-2,593	-2,593		-2,593	0	0.00%	
Net Expenditure	-36,112	-35,188	15,907	-44,398	-35,188	9,210	0	-35,188	0	0.00%	
Net Expenditure Directorate: COP	-36,112	-35,188	15,907	-44,398	-35,188	9,210	0	-35,188	0	0.00%	
DEV Development & Renewal											
GEN General Fund Account											
Expenditure	72,298	78,957	56,197	26,344	80,736	54,392		80,736	1,779	2.25%	
Income	-56,319	-62,995	-40,806	-11,480	-64,808	-53,328		-64,808	-1,813	2.88%	
Net Expenditure	15,979	15,962	15,391	14,864	15,928	1,064	0	15,928	-34	-0.21%	
Net Expenditure Directorate: DEV	15,979	15,962	15,391	14,864	15,928	1,064	0	15,928	-34	-0.21%	
CHI Childrens Services											
GEN General Fund Account											
Expenditure	139,640	140,346	109,669	144,363	145,980	1,617	-2,383	143,597	3,251	2.32%	One off funding reserves.
Income	-49,448	-50,423	-30,199	-52,557	-52,474	83		-52,474	-2,051	4.07%	
Net Expenditure	90,192	89,923	79,470	91,806	93,506	1,700	-2,383	91,123	1,200	1.33%	
Net Expenditure Directorate: ESW	90,192	89,923	79,470	91,806	93,506	1,700	-2,383	91,123	1,200	1.33%	
ADU Adult Care Sevices											
GEN General Fund Account											
Expenditure	130,761	141,547	88,273	144,432	142,338	-2,094	-6,714	135,623	-5,923	-4.18%	One off funding reserves.
Income	-8,575	-16,557	-3,368	-9,808	-9,634	175		-9,634	6,923	-41.81%	
Net Expenditure	122,186	124,991	84,906	134,624	132,704	-1,919	-6,714	125,989	1,000	0.80%	
Net Expenditure Directorate: COM	122,186	124,991	84,906	134,624	132,704	-1,919	-6,714	125,989	1,000	0.80%	
RES Resource Services											
GEN General Fund Account											
Expenditure	296,891	292,864	240,087	298,048	295,472	-2,576		295,472	2,608	0.89%	
Income	-287,649	-285,423	-202,367	-289,160	-288,024	1,136		-288,024	-2,601	0.91%	
Net Expenditure	9,242	7,441	37,720	8,888	7,448	-1,440	0	7,448	7	0.09%	
Net Expenditure Directorate: RES	9,242	7,441	37,720	8,888	7,448	-1,440	0	7,448	7	0.09%	
Net Expenditure Total	291,362	291,362	287,086	295,087	301,665	6,579	-9,097	292,567	1,208	0.41%	

Adult Care Services - Summary by Service Area - Period 9 (December 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	20,262	19,938	14,954	13,041	18,989	(949)	-4.8%	Majority of this variance is due reduced staffing costs, and lower than anticipated costs for the block subsidy on supporting people, though this is partially offset by overspends in the in contracts for Lunch Clubs and MSG within Strategic Commissioning services.
Income	(932)	(517)	(387)	(416)	(617)	(100)	19.3%	
Net Expenditure	19,330	19,421	14,567	12,625	18,372	(1,049)	-5.4%	
Service Area: APH Public Health								
Expenditure	29,503	32,269	24,202	16,017	34,310	2,041	6.3%	The overspend is due to shift of contract expenditure plans from 2014-15. The overspend will be covered by the dedicated public health reserve.
Income	0	(54)	(41)	(82)	(97)	(43)	79.6%	
Net Expenditure	29,503	32,215	24,161	15,935	34,213	1,998	6.2%	
Service Area: ASC Adults Social Care								
Expenditure	79,507	81,522	61,140	59,215	89,032	7,506	9.2%	Continuing pressures on ACS budgets for care packages and Home care budgets, account for approximately 4.7 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)	(8,168)	(6,126)	(2,871)	(8,921)	(753)	9.2%	
Net Expenditure	73,353	73,354	55,014	56,345	80,111	6,753	9.2%	
GF Directorate Summary								
Expenditure	129,270	133,729	100,296	88,273	142,339	8,610	6.4%	
Income	(7,086)	(8,739)	(6,554)	(3,369)	(9,635)	(896)	10.3%	
Funded from Reserves						(6,714)		
Net Expenditure	122,184	124,990	93,742	84,905	132,704	1,000	0.8%	

Law Probity and Governance - Summary by Service Area Period 9 (December 2015)

This directorate is projected to spend to budget for the current financial year, 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	1,669	1,407	2,106	(120)	-5.4%	Projected underspend on staffing and non staffing budgets due to senior management vacancies for part of the year.
Income	0	0	0	0	0	0	0.0%	
Net Expenditure	2,118	2,226	1,669	1,407	2,106	(120)	-5.4%	
Service Area: C13 Legal Services								
Expenditure	5,096	5,396	4,046	4,966	5,501	105	1.9%	150K overspend on Mayoral and by elections partially mitigated by lower than anticipated court fees.
Income	(4,283)	(4,283)	(3,212)	(3,150)	(4,283)	0	0.0%	
Net Expenditure	813	1,113	834	1,816	1,218	105	9.4%	
Service Area: C18 Communications								
Expenditure	2,578	2,629	1,971	2,008	2,629	0	0.0%	There is a risk that the budgeted level of income (advertising fees) from EEL will not be achieved.
Income	(2,553)	(2,553)	(1,915)	(1,689)	(2,503)	50	-2.0%	
Net Expenditure	25	76	56	319	126	50	65.8%	
Service Area: C19 Registrars & Democratic Services								
Expenditure	4,970	4,703	3,528	3,543	4,739	36	0.8%	
Income	(597)	(597)	(448)	(516)	(597)	0	0.0%	
Net Expenditure	4,373	4,106	3,080	3,027	4,142	36	0.9%	
Service Area: C20 Business Support								
Expenditure	848	848	636	599	848	0	0.0%	
Income	(833)	(833)	(625)	(555)	(833)	0	0.0%	
Net Expenditure	15	15	11	44	15	0	0.0%	
Service Area: C54 Corporate Strategy & Equalities								
Expenditure	2,145	2,146	1,609	1,340	2,075	(71)	-3.3%	The service area carries some vacancies which are likely to result in an underspend at year end.
Income	(157)	(157)	(118)	(162)	(157)	0	0.0%	
Net Expenditure	1,988	1,989	1,491	1,178	1,918	(71)	-3.6%	
Directorate Summary								
Net Expenditure	17,755	17,948	13,459	13,863	17,898	(50)	-0.3%	
Net Income	(8,423)	(8,423)	(6,318)	(6,072)	(8,373)	50	-0.6%	
Net Variance	9,332	9,525	7,141	7,791	9,525	0	0.0%	

Children's Services - Summary by Service Area - Period 9 (December 2015)

There is an overall pressure in this area of £1.2M after the application of 2.4M of reserves and one off funding.

	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	56,147	18,252	71,779	(3,084)	-4.1%	Underspend relates predominantly to revenue funding for 2 years olds, the possibility of this being converted to capital is being explored with DCLG. Other underspend relate to vacancies.
Income	(3,177)	(3,196)	(2,397)	(594)	(3,607)	(411)	12.9%	
Net Expenditure	71,263	71,667	53,750	17,658	68,172	(3,495)	8.7%	
Service Area: GRE ESCW Resources								
Expenditure	5,979	6,284	4,713	1,009	5,898	(386)	-6.1%	This code holds the DSG grant pending redistribution to schools. Grant income is forecasted at approx. £3m less than the budgeted figure.
Income	(331,830)	(331,983)	(248,987)	(42)	(328,095)	3,888	-1.2%	
Net Expenditure	(325,851)	(325,699)	(244,274)	967	(322,197)	3,502	-1.1%	
Service Area: GSC Childrens Social Care								
Expenditure	706	813	610	455	888	75	9.2%	
Income	(363)	(363)	(272)	0	(444)	(81)	22.3%	
Net Expenditure	343	450	338	455	444	(6)	-1.3%	
Service Area: GSH Schools								
Expenditure	291,670	291,411	218,558	219,156	291,411	0	0.0%	
Income	(37,427)	(37,829)	(28,372)	(35,637)	(37,829)	0	0.0%	
Net Expenditure	254,243	253,582	190,186	183,519	253,582	0	0.0%	
Service Area: GDS ESCW Directors Services								
Expenditure	408	408	307	174	391	(17)	-4.2%	
Income	0	0	0	0	0	0	0.0%	
Net Expenditure	408	408	307	174	391	(17)	-4.2%	
Service Area: GLA Learning & Achievement								
Expenditure	27,667	28,158	21,120	18,471	28,606	448	1.6%	600K of anticipated savings in the SEN are unlikely to be achieved. Budgeted income levels have not been achieved in the Schools Improvement and the Careers Service areas..
Income	(9,065)	(9,563)	(7,171)	(7,054)	(9,130)	433	-4.5%	
Net Expenditure	18,602	18,595	13,949	11,417	19,476	881	4.7%	

Service Area: GRE ESCW Resources								
	Budget Original	Budget Current	Budget To Date	Actuals	Forecast Current	Variance Forecast v. Budget	% Variance Forecast v. Budget	Service Area Explanation
Expenditure	46,671	46,521	34,891	39,480	48,164	1,643	3.5%	1.9m of reserves to be drawn down along with 0.5m in grants, these will be allocated at year end to relevant overspends.
Income	(35,485)	(35,662)	(26,746)	(21,145)	(37,435)	(1,773)	5.0%	
Net Expenditure	11,186	10,859	8,145	18,335	10,729	(130)	-1.2%	
Service Area: GSC Childrens Social Care								
Expenditure	48,694	49,073	36,804	35,328	52,618	3,545	7.2%	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)	(3,895)	(2,000)	(5,909)	(711)	13.7%	
Net Expenditure	43,796	43,875	32,909	33,328	46,709	2,834	6.5%	
Service Area: GSH Schools								
Expenditure	16,200	16,186	12,140	16,216	16,200	14	0.1%	
Income	0	0	0	0	0	0	0.0%	
Net Expenditure	16,200	16,186	12,140	16,216	16,200	14	0.1%	
GF Directorate Summary								
Expenditure	512,435	513,717	385,290	348,541	515,955	2,238	0.4%	
Income	(422,245)	(423,794)	(317,840)	(66,472)	(422,449)	1,345	-0.3%	
Funded from Reserves						(2,383)		
Net Expenditure	90,190	89,923	67,450	282,069	93,506	1,200	1.3%	

Communities & Localities - Summary by Service Area Period 9 (December 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	5,062	4,801	7,709	0	0.0%	
Income	(8,042)	(7,709)	(12,057)	(13,433)	(7,709)	0	0.0%	
Net Expenditure	0	0	(6,995)	(8,632)	0	0	0.0%	
Service Area: CAL Cultural Services								
Expenditure	24,331	23,625	15,974	15,757	23,625	(0)	0.0%	
Income	(8,194)	(8,692)	(5,709)	(5,751)	(8,692)	0	0.0%	
Net Expenditure	16,137	14,933	10,265	10,006	14,933	(0)	0.0%	
Service Area: CMS CLC Management & Support								
Expenditure	3,286	3,327	2,495	2,400	3,327	0	0.0%	
Income	(3,286)	(3,461)	0	(88)	(3,462)	0	0.0%	
Net Expenditure	0	(134)	2,495	2,312	(135)	0	0.0%	
Service Area: CPR Public Realm								
Expenditure	63,977	64,043	42,538	42,270	64,043	0	0.0%	
Income	(19,995)	(20,133)	(11,346)	(11,757)	(20,133)	0	0.0%	
Net Expenditure	43,982	43,910	31,192	30,513	43,910	0	0.0%	
Service Area: CSC Safer Communities								
Expenditure	35,363	35,540	23,970	20,472	34,576	(964)	-2.7%	
Income	(15,239)	(16,072)	(9,412)	(9,009)	(16,072)	0	0.0%	
Net Expenditure	20,124	19,468	14,558	11,463	18,504	(964)	-5.0%	
Service Area: CSI Service Integration								
Expenditure	300	530	398	114	530	0	0.0%	
Income	0	0	0	(3)	0	0	0.0%	
Net Expenditure	300	530	398	111	530	0	0.0%	
Directorate Summary								
Expenditure	135,299	134,774	90,437	85,814	133,810	(964)	-0.7%	
Income	(54,756)	(56,067)	(38,524)	(40,041)	(56,068)	0	0.0%	
Net Variance	80,543	78,707	51,913	45,773	77,742	(964)	-1.2%	

Corporate Cost and Central Items - Summary by Service Area Period 9 (December 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	17,993	11,119	19,010	17,993	0	0%	
Income	(2,450)	(2,593)	(1,945)	(1,840)	(2,593)	0	0%	
Central Items	(50,308)	(50,587)	(37,941)	0	(50,587)	0	0%	
Net Expenditure	(36,112)	(35,187)	(28,767)	17,170	(35,187)	0	0%	

Development & Renewal - Summary by Service Area Period 9 (December 2015)

	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	16,964	12,962	18,677	1,713	10.1%	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)	(9,565)	(17,125)	(1,502)	9.6%	
Net Expenditure	873	1,341	3,397	1,552	211	15.7%	
Service Area: JEE Economic Development							
Expenditure	3,501	4,378	2,804	4,217	(161)	-3.7%	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)	(2,529)	(682)	(2,369)	160	-6.3%	
Net Expenditure	1,983	1,849	2,122	1,848	(1)	-0.1%	
Service Area: JES Resources							
Expenditure	7,075	7,079	7,810	7,757	678	9.6%	One off project related activities - funded via recharge to capital and external income
Income	(709)	(822)	(719)	(1,450)	(628)	76.4%	
Net Expenditure	6,366	6,257	7,091	6,307	50	0.8%	
Service Area: JHO Housing Options							
Expenditure	34,421	40,455	25,669	39,675	(780)	-1.9%	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)	(36,685)	(24,961)	(36,121)	564	-1.5%	
Net Expenditure	3,856	3,770	708	3,554	(216)	-5.7%	
Service Area: JPB Planning & Building Control							
Expenditure	6,401	6,494	4,445	6,552	58	0.9%	Vacancies incorporated as part of saving process. Review of Infrastructure Planning Budget underway
Income	(4,728)	(4,952)	(4,355)	(5,083)	(130)	2.6%	
Net Expenditure	1,673	1,542	90	1,469	(72)	-4.7%	
Service Area: JRS Regen Strategy and Sustainability							
Expenditure	3,506	3,587	2,507	3,858	270	7.5%	Costs relate to an unbudgeted payment to HMRC, and costs from the Whitechapel project that will be recovered from the planning budget.
Income	(2,278)	(2,384)	(524)	(2,660)	(276)	11.6%	
Net Expenditure	1,228	1,204	1,983	1,198	(6)	-0.5%	

Directorate Summary

Net Expenditure	72,298	78,957	56,197	80,737	1,779	2.3%	
Net Income	(56,319)	(62,995)	(40,806)	(64,808)	(1,813)	2.9%	
Net Variance	15,979	15,963	15,391	15,929	(34)	-0.2%	

Resources - Summary by Service Area Period 9 (December 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 immaterial 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: R10 Director of Resources								
Expenditure	715	715	536	464	696	(19)	-2.7%	
Income	(709)	(709)	(531)	(472)	(709)	0	0.0%	
Net Expenditure	6	6	5	(8)	(13)	(19)	-2.7%	
Service Area: R11 Customer Access								
Expenditure	4,458	4,366	3,274	2,856	4,142	(223)	-5.1%	Vacancies held within the service
Income	(2,119)	(2,119)	(1,589)	(724)	(1,896)	223	-10.5%	Corrected through recharges
Net Expenditure	2,339	2,247	1,685	2,132	2,246	0	0.0%	
Service Area: R12 Corporate Finance								
Expenditure	4,401	4,336	3,252	2,711	4,293	(43)	-1.0%	
Income	(4,126)	(4,126)	(3,095)	(2,849)	(4,111)	15	-0.4%	
Net Expenditure	275	210	157	(138)	182	(28)	-13.3%	
Service Area: R13 Human Resources								
Expenditure	8,435	7,575	5,681	5,899	8,059	484	6.4%	Potential slippage on delivery of savings in Operations and Consultancy areas, specifically around training and development. These activities will be recovered via recharging. Any short fall will be covered within the directorate.
Income	(8,740)	(7,878)	(5,908)	(5,714)	(8,378)	(500)	6.3%	
Net Expenditure	(305)	(303)	(227)	185	(319)	(16)	5.3%	
Service Area: R14 ICT								
Expenditure	11,437	11,389	8,542	8,536	12,858	1,469	12.9%	Potential underspend resulting from claw backs against contract performance
Income	(11,433)	(11,433)	(8,574)	(8,139)	(12,899)	(1,466)	12.8%	
Net Expenditure	4	(44)	(32)	397	(41)	3	-6.8%	
Service Area: R15 Revenue Services								
Expenditure	8,200	5,236	3,926	4,016	5,086	(150)	-2.9%	The service is carrying out additional activities for other directorates such as processing the crisis and support service payments. The additional costs will be funded through recharges
Income	(5,637)	(4,359)	(3,269)	(1,712)	(4,210)	149	-3.4%	agreed.
Net Expenditure	2,563	877	657	2,304	876	(1)	-0.1%	
Service Area: R16 Procurement								
Expenditure	730	730	547	669	897	167	22.9%	
Income	(747)	(747)	(560)	(498)	(847)	(100)	13.4%	
Net Expenditure	(17)	(17)	(13)	171	50	67	-394.1%	

	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	1,274	1,108	1,739	41	2.4%	
Income	(1,851)	(1,851)	(1,388)	(1,871)	(1,889)	(38)	2.1%	
Net Expenditure	(153)	(153)	(114)	(763)	(150)	3	-2.0%	
Service Area: R19 Benefits								
Expenditure	256,266	256,266	192,198	213,833	256,264	(2)	0.0%	
Income	(251,821)	(251,735)	(188,801)	(180,058)	(251,735)	0	0.0%	
Net Expenditure	4,445	4,531	3,397	33,775	4,529	(2)	0.0%	
Service Area: R62 Transformation Projects								
Expenditure	87	87	65	(363)	972	885	1017.2%	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	65	(399)	88	1	1.1%	
Service Area: R99 Rechargeable Works								
Expenditure	466	466	349	358	466	0	0.0%	
Income	(466)	(466)	(349)	(294)	(466)	0	0.0%	
Net Expenditure	0	0	0	64	0	0	0.0%	
Directorate Summary								
Net Expenditure	296,893	292,864	219,644	240,087	295,472	2,608	0.9%	
Net Income	(287,649)	(285,423)	(214,064)	(202,367)	(288,024)	(2,601)	0.9%	
Net Variance	9,244	7,441	5,580	37,720	7,448	7	0.1%	