

Corporate Monthly Budget Monitoring	Budget Original	Budget Current	Actuals	Parking Adjustment	Variance before Reserve Adjustments	Effect of Reserves	Adjusted Outturn	Variance Forecast v. Budget	% Variance Forecast v. Budget	Comments
March 2016	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%	
CHE Directorate of Law, Probity and Governance										
GEN General Fund Account										
Expenditure	17,755	18,004	19,193		1,189		19,193	1,189	6.60%	
Income	-8,423	-8,424	-9,614		-1,190		-9,614	-1,190	14.13%	
Net Expenditure	9,332	9,580	9,579		-1	0	9,579	-1	-0.01%	
Net Expenditure Directorate: CHE	9,332	9,580	9,579		-1	0	9,579	-1	-0.01%	
COM Communities & Localities										
GEN General Fund Account										
Expenditure	135,299	136,732	135,045		-1,687	-154	134,892	-1,840	-1.35%	
Income	-54,756	-55,009	-64,273	8,104	-1,160	2,026	-54,143	866	-1.57%	
Net Expenditure	80,543	81,723	70,772		-2,847	1,872	80,749	-974	-1.19%	
Net Expenditure Directorate: COM	80,543	81,723	70,772		-2,847	1,872	80,749	-974	-1.19%	
COP Corporate Cost and Central Items										
GEN General Fund Account										
Corporate	-36,112	-41,056	-49,581	-8,104	-16,629	8,711	-48,974	-7,919	19.29%	
Net Expenditure	-36,112	-41,056	-49,581		-16,629	8,711	-48,974	-7,919	19.29%	
Net Expenditure Directorate: COP	-36,112	-41,056	-49,581		-16,629	8,711	-48,974	-7,919	19.29%	
DEV Development & Renewal										
GEN General Fund Account										
Expenditure	75,735	79,231	83,931		4,700	-1,714	82,217	2,986	3.77%	
Income	-59,756	-62,870	-67,635		-4,765	1,774	-65,861	-2,991	4.76%	
Net Expenditure	15,979	16,361	16,296		-65	60	16,356	-5	-0.03%	
Net Expenditure Directorate: DEV	15,979	16,361	16,296		-65	60	16,356	-5	-0.03%	
CHI Childrens Services - inc schools										
GEN General Fund Account										
Expenditure	139,640	140,927	569,689		428,762	265	569,954	429,027	304.43%	
Income	-49,448	-49,852	-473,906		-424,054	-3,630	-477,536	-427,684	857.91%	
Net Expenditure	90,192	91,075	95,783		4,708	-3,365	92,418	1,343	1.47%	
Net Expenditure Directorate: ESW	90,192	91,075	95,783		4,708	-3,365	92,418	1,343	1.47%	
ADU Adult Care Sevices										
GEN General Fund Account										
Expenditure	130,759	143,073	151,189		8,116	-1,552	149,637	6,564	4.59%	
Income	-8,575	-17,052	-25,430		-8,378	890	-24,540	-7,488	43.92%	
Net Expenditure	122,184	126,022	125,759		-262	-662	125,097	-924	-0.73%	
Net Expenditure Directorate: COM	122,184	126,022	125,759		-262	-662	125,097	-924	-0.73%	
RES Resource Services										
GEN General Fund Account										
Expenditure	293,502	293,079	319,421		26,342	(2,987)	316,434	23,355	7.97%	
Income	-284,258	-285,423	(308,781)		-23,358	0	-308,781	-23,358	8.18%	
Net Expenditure	9,244	7,656	10,640		2,984	-2,987	7,653	-3	-0.04%	
Net Expenditure Directorate: RES	9,244	7,656	10,640		2,984	-2,987	7,653	-3	-0.04%	
Net Expenditure Total	291,362	291,362	279,248		-12,113	3,629	282,878	-8,484	-2.91%	

Corporate Monthly Budget Monitoring	Budget Original	Budget Current	Actuals	Parking Adjustment	Variance before Reserve Adjustments	Effect of Reserves	Adjusted Outturn	Variance Forecast v. Budget	% Variance Forecast v. Budget	Comments
March 2016	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%	
Use of General Fund Reserve										
GEN General Fund Account										
	0	-7,841	0		7,841	0	0	7,841	-100.00%	
Net Expenditure	0	-7,841	0		7,841	0	0	7,841	-100.00%	
Final Position	0	283,521	279,248		-4,272	3,629	282,878	-643	-0.23%	

Adult Services - Outturn and Reserve Movement Summary by Service Area - Period 12 (March 2016)

	Budget Original	Budget Current	Actuals	Variance before Reserve Adjustments	Reserve Movement	Outturn	Variance Actual v. Budget	% Variance Actual v. Budget	Service Area Explanation
Service Area: ACS Commissioning & Health									
Expenditure	20,262	19,891	18,955	(936)		18,955	(936)	-4.7%	Majority of this variance is due reduced staffing costs, and lower that anticipated costs for the block subsidy on supporting people, though this is partially offset by overspends in the in contracts for Lunch Clubs and Main Stream Grants within Strategic Commissioning services.
Income	(932)	(517)	(1,563)	(1,046)		(1,563)	(1,046)	202.3%	
Net Expenditure	19,330	19,374	17,392	(1,982)	0	17,392	(1,982)	111.4%	
Service Area: APH Public Health									
Expenditure	29,503	32,237	33,586	1,349	(1,349)	32,237	0	0.0%	
Income	0	(54)	(114)	(60)	59	(55)	(1)	0.9%	
Net Expenditure	29,503	32,183	33,472	1,289	(1,290)	32,182	(1)	96.1%	
Service Area: ASC Adults Social Care									
Expenditure	79,507	83,127	98,648	15,521	-203	98,445	15,318	15.5%	Continuing pressures on ACS budgets for Care Packages volume: Learning Disability (LD) up by 2.3%, Older People (OP) up by 17.7%, Physical Disability (PD) up by 4.84%. The main service areas showing increased care package volumes are: Home Care - Home Care LD up by 4% , Home Care MH up by 10.8%, Home Care OP up by 9.3%, Home Care PD up by 6.8%; Day Care up by 5.6%, Supported Living up by 16.7%. The service has seen inflationary pressures on average of 2.3% which have been covered by the corporate reserve for inflation. The overall pressures account for approximately £4.7 million of additional expenditure, with a further £2m of additional spending on staff. This is to be covered by savings elsewhere within the directorate and drawdown from reserves.
Income	(6,154)	(8,663)	(23,754)	(15,091)	831	(22,923)	(14,260)	60.0%	
Net Expenditure	73,353	74,464	74,894	430	628	75,522	1,058	99.4%	
GF Directorate Summary									
Expenditure	129,272	135,254	151,188	15,933	(1,552)	149,637	14,383	10.6%	
Income	(7,086)	(9,234)	(25,431)	(16,197)	890	(24,541)	(15,307)	165.8%	
Funded from Reserves									
Net Expenditure	122,186	126,020	125,757	(264)	(662)	125,096	(924)	-0.7%	

Law Probity and Governance - Outturn and Reserve Movement Summary by Service Area Period 12 (March 2016)

	Budget Original	Budget Current	Actuals	Variance before Reserve Adjustments	Reserve Movement	Outturn	Variance Actual v. Budget	% Variance Actual v. Budget	Service Area Explanation
Service Area: C11 Corporate Management									
Expenditure	2,118	2,226	2,094	(132)		2,094	(132)	-5.9%	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	2,094	(132)	0	2,094	(132)	-5.9%	
Service Area: C13 Legal Services									
Expenditure	5,096	5,407	6,579	1,172		6,579	1,172	21.7%	£150k overspend on Mayoral and by-elections partially mitigated by lower than anticipated court fees.
Income	(4,283)	(4,283)	(5,171)	(888)		(5,171)	(888)	0.0%	
Net Expenditure	813	1,124	1,408	284	0	1,408	284	25.3%	
Service Area: C18 Communications									
Expenditure	2,578	2,658	2,729	71		2,729	71	2.7%	The variance is a result of expenditure associated with carrying out print and design work on behalf of directorates. These costs are recharged to directorates.
Income	(2,553)	(2,553)	(2,684)	(131)		(2,684)	(131)	0.0%	
Net Expenditure	25	105	45	(60)	0	45	(60)	-57.1%	
Service Area: C19 Registrars & Democratic Services									
Expenditure	4,970	4,713	4,973	260		4,973	260	5.5%	Additional expenditure and income associated with running additional mayoral and by-elections.
Income	(597)	(597)	(764)	(167)		(764)	(167)	0.0%	
Net Expenditure	4,373	4,116	4,209	93	0	4,209	93	2.3%	
Service Area: C20 Business Support									
Expenditure	848	851	825	(26)		825	(26)	-3.1%	
Income	(833)	(833)	(833)	0	0	(833)	0	0.0%	
Net Expenditure	15	18	(8)	(26)	0	(8)	(26)	-144.4%	
Service Area: C54 Corporate Strategy & Equalities									
Expenditure	2,145	2,149	1,993	(156)		1,993	(156)	-7.3%	Underspend due to vacant posts.
Income	(157)	(157)	(162)	(5)		(162)	(5)	0.0%	
Net Expenditure	1,988	1,992	1,831	(161)	0	1,831	(161)	-8.1%	
Directorate Summary									
Net Expenditure	17,755	18,004	19,194	1,190	0	19,194	1,190	6.6%	
Net Income	(8,423)	(8,423)	(9,614)	(1,191)	0	(9,614)	(1,191)	14.1%	
Net Variance	9,332	9,581	9,580	(1)	0	9,580	(1)	0.0%	

Children's Services - Outturn and Reserve Movement Summary by Service Area - Period 12 (March 2016)

	Budget Original	Budget Current	Actuals	Variance before Reserve Adjustments	Reserve Movement	Outturn	Variance Actual v. Budget	% Variance Actual v. Budget	Service Area Explanation
Service Area: GLA Learning & Achievement									
Expenditure	74,440	72,749	70,672	(2,077)		70,672	(2,077)	-2.9%	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)	(4,206)	(1,010)		(4,206)	(1,010)	31.6%	
Net Expenditure	71,263	69,553	66,466	(3,087)	0	66,466	(3,087)	-4.4%	
Service Area: GRE ESCW Resources									
Expenditure	5,979	3,730	2,303	(1,427)		2,303	(1,427)	-38.3%	This code holds the DSG grant pending redistribution to schools. Grant income is forecast at approx. £3m less than the budgeted figure.
Income	(331,830)	(329,869)	(303,684)	26,185		(303,684)	26,185	-7.9%	
Net Expenditure	(325,851)	(326,139)	(301,381)	24,758	0	(301,381)	24,758	-7.6%	
Service Area: GSC Children's Social Care									
Expenditure	706	813	904	91		904	91	11.2%	
Income	(363)	(363)	(477)	(114)		(477)	(114)	31.4%	
Net Expenditure	343	450	427	(23)	0	427	(23)	-5.1%	
Service Area: GSH Schools									
Expenditure	291,670	365,960	343,578	(22,382)		343,578	(22,382)	-6.1%	This code holds the DSG expenditure pending redistribution of the grant to schools.
Income	(37,427)	(109,824)	(109,088)	736		(109,088)	736	-0.7%	
Net Expenditure	254,243	256,136	234,490	(21,646)	0	234,490	(21,646)	-8.5%	
Service Area: GDS ESCW Directors Services									
Expenditure	408	408	387	(21)		387	(21)	-5.1%	
Income	0	0	0	0		0	0	0.0%	
Net Expenditure	408	408	387	(21)	0	387	(21)	-5.1%	
Service Area: GLA Learning & Achievement									
Expenditure	27,667	26,960	27,536	576		27,536	576	2.1%	£600k of anticipated savings in the SEN haven't been achieved. Budgeted income levels have not been achieved in the Schools Improvement and the Careers Service areas..
Income	(9,065)	(8,827)	(8,575)	252	(1,148)	(9,723)	(896)	10.2%	
Net Expenditure	18,602	18,133	18,961	828	(1,148)	17,813	(320)	-1.8%	

Service Area: GRE ESCW Resources

Expenditure	46,671	48,197	55,508	7,311	265	55,773	7,576	15.7%	£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)	(42,108)	(6,446)	(1,337)	(43,445)	(7,783)	21.8%	
Net Expenditure	11,186	12,535	13,400	865	(1,072)	12,328	(207)	-1.7%	

	Budget Original	Budget Current	Actuals	Variance before Reserve Adjustments	Reserve Movement	Outturn	Variance Actual v. Budget	% Variance Actual v. Budget	Service Area Explanation
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Service Area: GSC Children's Social Care

Expenditure	48,694	49,120	51,943	2,823		51,943	2,823	5.7%	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)	(5,363)	(5,768)	(405)	(596)	(6,364)	(1,001)	18.7%	Unbudgeted grant income, and revised level of SLA income resulted in additional income.
Net Expenditure	43,796	43,757	46,175	2,418	(596)	45,579	1,822	4.2%	

Service Area: GSH Schools

Expenditure	16,200	16,242	16,309	67		16,309	67	0.4%	
Income	0	0	0	0		0	0	0.0%	
Net Expenditure	16,200	16,242	16,309	67	0	16,309	67	0.4%	

GF Directorate Summary

Expenditure	512,435	584,180	569,140	(15,040)	265	569,405	(14,774)	-2.5%	
Income	(422,245)	(493,104)	(473,906)	19,198	(3,081)	(476,987)	16,117	-3.3%	
Net Expenditure	90,190	91,076	95,234	4,158	(2,816)	92,418	1,343	1.5%	

Communities & Localities - Outturn and Reserve Movement Summary by Service Area Period 12 (March 2016)

	Budget Original	Budget Current	Actuals	Variance before Reserve Adjustments	Reserve Movement	Outturn	Variance Actual v. Budget	% Variance Actual v. Budget	Service Area Explanation
Service Area: CPR Public Realm (Parking Control)									
Expenditure	8,042	7,833	8,313	480		8,313	480	6.1%	Additional service support costs recharges for Highways and Cashiers
Income	(8,042)	(7,833)	(17,793)	(9,960)	9,480	(8,313)	(480)	6.1%	Additional recharges offset from increased income to the Parking Account
Net Expenditure	0	0	(9,480)	(9,480)	9,480	0	0	0.0%	
Service Area: CAL Cultural Services									
Expenditure	24,331	25,319	25,052	(267)		25,052	(267)	-1.1%	Reduction in employee costs and funded activities due to posts held vacant pending restructures and reduced activities
Income	(8,194)	(9,056)	(8,800)	256		(8,800)	256	-2.8%	The reduction in cost is matched by the decrease in the level of income from funded activities
Net Expenditure	16,137	16,263	16,252	(11)	0	16,252	(11)	-0.1%	
Service Area: CMS CLC Management & Support									
Expenditure	3,286	3,218	3,253	35		3,253	35	1.1%	
Income	(3,286)	(3,218)	(3,253)	(35)		(3,253)	(35)	1.1%	
Net Expenditure	0	0	0	0	0	0	0	0.0%	
Service Area: CPR Public Realm									
Expenditure	63,977	65,965	66,391	426	100	66,491	526	0.8%	Increase in demand for fleet vehicles and passenger transport
Income	(19,995)	(19,197)	(19,328)	(131)	105	(19,223)	(26)	0.1%	Additional transport and fleet costs recovered by additional income generated from recharges
Net Expenditure	43,982	46,768	47,063	295	205	47,268	500	1.1%	
Service Area: CSC Safer Communities									
Expenditure	35,363	34,169	29,655	(4,514)	(40)	29,615	(4,554)	-13.3%	Underspend due to lower than anticipated take up on the drug and alcohol services, reduced activities in YOF (Youth Opportunities Fund) and PAYP (Positive Activities for Young People)
Income	(15,239)	(15,705)	(12,616)	3,089		(12,616)	3,089	-19.7%	The main underachievement on income is due to reduced funding requirement from public health allocation to support the DAAT
Net Expenditure	20,124	18,464	17,039	(1,425)	(40)	16,999	(1,465)	-7.9%	
Service Area: CSI Service Integration									
Expenditure	300	228	207	(21)	26	233	5	2.2%	
Income	0	0	(3)	(3)		(3)	(3)	0.0%	
Net Expenditure	300	228	204	(24)	26	230	2	0.9%	
Service Area: STR Street Trading									
Expenditure	2,314	2,363	2,125	(238)	238	2,363	0	0.0%	Surplus taken to Street Trading Earmarked Reserve
Income	(2,314)	(2,363)	(2,481)	(118)	118	(2,363)	0	0.0%	
Net Expenditure	0	0	(356)	(356)	356	0	0	0.0%	

Directorate Summary

Expenditure	137,613	139,093	134,996	(4,099)	324	135,320	(3,775)	-0.3%
Income	(57,070)	(57,372)	(64,274)	(6,902)	9,703	(54,571)	2,801	-0.7%
Net Variance	80,543	81,721	70,722	(11,001)	10,027	80,749	(974)	0.0%

Corporate Costs & Capital Financing - Outturn and Reserve Movement Summary by Service Area Period 12 (March)

	Budget Original	Budget Current	Actuals	Variance before Reserve Adjustments	Reserve Movement	Outturn	Variance Actual v. Budget	% Variance Actual v. Budget	Service Area Explanation
Corporate Costs & Central Items									
Expenditure	(36,112)	(41,056)	(57,685)	(16,629)	8,711	(48,974)	-7918	19.3%	
Net Expenditure	(36,112)	(41,056)	(57,685)	(16,629)	8,711	(48,974)	(7,918)		

Development & Renewal - Outturn and reserve Movement Summary by Service Area Period 12 (March 2016)

	Budget Original	Budget Current	Actuals	Variance before Reserve Adjustments	Reserve Movement	Outturn	Variance Actual v. Budget	% Variance Actual v. Budget	Service Area Explanation
Service Area: JAM Corporate Property & Capital Delivery									
									variances on the budget have resulted as a result of various factors.
									The costs of holding assets for disposal are significant, particularly the security charges incurred and the liability for National Non Domestic Rates (NNDR), which falls on the council if the building is empty for over three months. Several asset sales are in the process of being finalised and it is anticipated that similar costs will be much reduced in future.
									Approximately £300,000 of the service outturn includes planned revenue costs related to the development of the new civic centre in Whitechapel. Although appearing within the revenue outturn, these costs are financed from corporate reserves previously earmarked for the project.
Expenditure	17,876	18,458	19,659	1,201	(273)	19,386	928	5.0%	The Council has recently moved to a Corporate Landlord model approach to asset management. As a result several functions have been transferred to the service and various restructures have taken place, resulting in 'one-off' redundancy costs of approximately £500,000 being funded by the service. In addition, there was a shortfall in the income generated by the internal Building and Technical Services (BATS) team – this on-going budgetary pressure has been addressed as part of the 2016-17 budget process.
Income	(16,568)	(15,400)	(15,205)	195		(15,205)	195	-1.3%	
Net Expenditure	1,308	3,058	4,454	1,396	(273)	4,181	1,123	36.7%	
Service Area: JEE Economic Development									
Expenditure	5,077	4,743	4,442	(301)	(381)	4,061	(682)	-14.4%	The commencement of the Working Start for Women into Health and Social Care project was later than anticipated, resulting in resources being carried forward to complete the project in 2016-17.
Income	(4,908)	(2,529)	(2,196)	333	356	(1,840)	689	-27.2%	
Net Expenditure	169	2,214	2,246	32	(25)	2,221	7	0.3%	
Service Area: JES Resources									
Expenditure	7,075	5,382	7,466	2,084	(328)	7,138	1,756	32.6%	This outturn includes the allocation of funding to the East End Community Foundation project (£993,000) which is fully funded through Section 106 resources. Also all MSG expenditure is incurred through the Third Sector Team. This is then recharged to relevant directorates which hold shares of MSG budgets. The additional expenditure relates to MSG programme expenditure incurred on behalf of other directorates. This was then recouped through recharges.
Income	(709)	(822)	(3,367)	(2,545)	850	(2,517)	(1,695)	206.2%	
Net Expenditure	6,366	4,560	4,099	(461)	522	4,621	61	1.3%	
Service Area: JHO Housing Options									
Expenditure	34,421	40,037	39,714	(323)	(558)	39,156	(881)	-2.2%	Reduction in overall expenditure of temporary accommodation costs - resulted actual drawdown from reserves lower than budgeted
Income	(30,565)	(36,685)	(36,190)	495	86	(36,104)	581	-1.6%	
Net Expenditure	3,856	3,352	3,524	172	(472)	3,052	(300)	-8.9%	
Service Area: JPB Planning & Building Control									

Expenditure	6,401	6,704	8,466	1,762	(25)	8,441	1,737	25.9%	Increased costs have been incurred as a result of the need for additional staff being employed to undertake work arising from significantly increased planning activities, funded through increased planning fee income.
Income	(4,728)	(5,050)	(8,134)	(3,084)	481	(7,653)	(2,603)	51.5%	Planning income is driven by local economic development and income can vary significantly between financial years. During 2015/16 receipts were significantly higher than anticipated, resulting in a net surplus on this service budget. This coincided with the first year of the council's Community Infrastructure Levy (implemented in April 2015) which generated significant income towards the end of the financial year. An element (4%) of the receipts is ringfenced to cover the costs of administering the CIL scheme, and a transfer to reserves has been requested in order that this income, together with some planning fees, can be applied in future years towards the funding of the service, including specific initiatives such as the development of the Local Plan.
Net Expenditure	1,673	1,654	332	(1,322)	456	788	(866)	-52.4%	
Service Area: JRS Regen Strategy and Sustainability									
Expenditure	3,506	3,907	4,184	277	(148)	4,036	129	3.3%	The actual expenditure related to one of project costs - recharged to capital and reserves.
Income	(2,278)	(2,384)	(2,543)	(159)		(2,543)	(159)	6.7%	
Net Expenditure	1,228	1,524	1,641	117	(148)	1,493	(31)	-2.0%	
Directorate Summary									
Net Expenditure	74,356	79,229	83,931	4,701	(1,714)	82,218	2,988	5.9%	
Net Income	(59,756)	(62,870)	(67,635)	(4,765)	1,773	(65,862)	(2,992)	7.6%	
Net Variance	14,600	16,360	16,296	(65)	59	16,356	(5)	0	0

Resources - Outturn and Reserve Movement Summary by Service Area Period 12 (March 2016)

	Budget Original	Budget Current	Actuals	Variance before Reserve Adjustments	Reserve Movement	Outturn	Variance Actual v. Budget	% Variance Actual v. Budget	Service Area Explanation
Service Area: R10 Director of Resources									
Expenditure	715	716	682	(34)		682	(34)	-4.7%	
Income	(709)	(709)	(707)	2		(707)	2	-0.3%	
Net Expenditure	6	7	(25)	(32)	0	(25)	(32)	-457.1%	
Service Area: R11 Customer Access									
Expenditure	4,458	4,378	3,832	(546)		3,832	(546)	-12.5%	Vacancies held within the service
Income	(2,119)	(2,119)	(1,536)	583		(1,536)	583	-27.5%	Recovered through recharges
Net Expenditure	2,339	2,259	2,296	37	0	2,296	37	1.6%	
Service Area: R12 Corporate Finance									
Expenditure	4,401	4,344	4,105	(239)		4,105	(239)	-5.5%	Underspend due to vacant posts within the Graduate training
Income	(4,126)	(4,126)	(4,127)	(1)		(4,127)	(1)	0.0%	programme. These will be filled in 2016/17.
Net Expenditure	275	218	(22)	(240)	0	(22)	(240)	-110.1%	
Service Area: R13 Human Resources									
Expenditure	6,859	7,597	7,868	271		7,868	271	3.6%	Ad-hoc expenditure on behalf of other directorates and organisations for services such as CRB Checks, specialist Occupational Health support and recruitment expenditure. This is largely offset through
Income	(5,349)	(7,878)	(8,040)	(162)		(8,040)	(162)	2.1%	additional income from other directorates.
Net Expenditure	1,510	(281)	(172)	109	0	(172)	109	-38.8%	
Service Area: R14 ICT									
Expenditure	11,437	11,430	12,470	1,040	(430)	12,040	610	5.3%	Higher ICT costs funded from earmarked reserves.
Income	(11,433)	(11,433)	(12,258)	(825)		(12,258)	(825)	7.2%	
Net Expenditure	4	(3)	212	215	(430)	(218)	(215)	7166.7%	
Service Area: R15 Revenue Services									
Expenditure	8,200	5,258	5,529	271	(398)	5,131	(127)	-2.4%	The service is carrying out additional activities for other directorates such as processing crisis and support service payments. Additional
Income	(5,637)	(4,359)	(4,199)	160		(4,199)	160	-3.7%	costs recovered through agreed recharges.
Net Expenditure	2,563	899	1,330	431	(398)	932	33	3.7%	
Service Area: R16 Procurement									
Expenditure	730	731	908	177	(218)	690	(41)	-5.6%	Additional staffing cost associated with supporting strategic procurement projects such as Civic Centre, Waste Management contract and implementing the BV action plan . Expenditure is offset
Income	(747)	(747)	(943)	(196)		(943)	(196)	26.2%	through additional agreed recharges.
Net Expenditure	(17)	(16)	(35)	(19)	(218)	(253)	(237)	1481.3%	

	Budget Original	Budget Current	Actuals	Variance before Reserve Adjustments	Reserve Movement	Outturn	Variance Actual v. Budget	% Variance Actual v. Budget	Service Area Explanation
Service Area: R17 Risk Assessment									
Expenditure	1,698	1,789	2,728	939	(1,005)	1,723	(66)	-3.7%	
Income	(1,851)	(1,851)	(1,808)	43		(1,808)	43	-2.3%	
Net Expenditure	(153)	(62)	920	982	(1,005)	(85)	(23)	37.1%	
Service Area: R19 Benefits									
Expenditure	256,266	256,283	279,228	22,945		279,228	22,945		Expenditures relates to additional benefits payments which is offset 9.0% by subsidy.
Income	(251,821)	(251,735)	(274,629)	(22,894)		(274,629)	(22,894)		9.1% Additional subsidy income to meet increased costs described above.
Net Expenditure	4,445	4,548	4,599	51	0	4,599	51	1.1%	
Service Area: R62 Transformation Projects									
Expenditure	87	87	1,575	1,488	(936)	639	552		634.5% One off project related expenditure on the transformation programme
Income	0	0	(36)	(36)		(36)	(36)		0.0% Funded through earmarked reserves to be drawn down at year end
Net Expenditure	87	87	1,539	1,452	(936)	603	516	593.1%	
Service Area: R99 Rechargeable Works									
Expenditure	466	466	499	33		499	33	7.1%	
Income	(466)	(466)	(498)	(32)		(498)	(32)	6.9%	
Net Expenditure	0	0	1	1	0	1	1	0.0%	
Directorate Summary									
Net Expenditure	295,317	293,076	319,421	26,342	(2,987)	316,437	(23,361)	-8.0%	
Net Income	(284,258)	(285,423)	(308,781)	(23,358)	0	(308,781)	23,358	-8.2%	
Net Variance	11,059	7,653	10,640	2,984	(2,987)	7,656	(3)	-5.0%	