

Appendix C

Budget 2017/18 Q1 - Variances from Budget

Portfolio	Full year Budget	Budget to date	Total expenditure	Variance to date	Variance to date	Budget Remaining	Projected (under)/Over Spending
	£	£	£	£	%	£	£
General Fund							
Leader Portfolio	£343,990.00	£109,054.00	£116,230.00	£7,176.00	7%	£227,760.00	£0.00
Finance and Staffing Portfolio	£3,479,950.00	£5,160,012.00	£5,324,670.00	£164,658.00	3%	(£1,844,720.00)	£0.00
Business and Customer Services Portfolio	£2,151,430.00	£541,177.00	£683,342.00	£142,165.00	26%	£1,468,088.00	£0.00
Environmental Portfolio	£6,249,200.00	£469,343.00	£109,235.00	(£360,108.00)	(77%)	£6,139,965.00	£0.00
Health and Wellbeing Portfolio	£287,990.00	£97,650.00	£53,730.00	(£43,920.00)	(45%)	£234,260.00	£0.00
Housing General Fund Portfolio	£1,644,830.00	£379,903.00	(£36,043.00)	(£415,946.00)	(109%)	£1,680,873.00	£0.00
Planning Portfolio	£2,675,290.00	£552,893.00	£497,154.00	(£55,739.00)	(10%)	£2,178,136.00	£0.00
Strategic Planning and Infrastructure Portfolio	£1,084,260.00	£306,324.00	£63,945.00	(£242,379.00)	(79%)	£1,020,315.00	£0.00
Greater Cambridge City Deal Portfolio	£0.00	£0.00	£0.00	£0.00	0%	£0.00	£0.00
Total GF Allocated Portfolio Expenditure	£17,916,940.00	£7,616,356.00	£6,812,263.00	(£804,093.00)	(11%)	£11,104,677.00	£0.00
HRA							
Housing Repairs - Revenue	£4,364,520.00	£791,130.00	£667,120.00	(£124,010.00)	(16%)	£3,697,400.00	£0.00
Sheltered Housing	£460,380.00	£212,258.00	£106,329.00	(£105,929.00)	(50%)	£354,051.00	£0.00
Administration	£3,362,814.00	£843,365.00	£760,207.00	(£83,158.00)	(10%)	£2,602,607.00	£0.00
Other Alarm Systems	£0.00	(£10,176.00)	(£17,357.00)	(£7,181.00)	71%	£17,357.00	£0.00
Flats - Communal Areas	£81,164.00	£16,537.00	£11,166.00	(£5,371.00)	(32%)	£69,998.00	£0.00
Outdoor Maintenance	£118,896.00	£63,120.00	£57,508.00	(£5,612.00)	(9%)	£61,388.00	£0.00
Sewage	£6,670.00	(£17,780.00)	(£18,157.00)	(£377.00)	2%	£24,827.00	£0.00
Tenant Participation	£272,846.00	£71,197.00	£50,894.00	(£20,303.00)	(29%)	£221,952.00	£0.00
Reprovision & New Homes Programme	£200,447.00	£50,115.00	£138,769.00	£88,654.00	177%	£61,678.00	£0.00
Other	£93,640.00	£1,324.00	£1,995.00	£671.00	51%	£91,645.00	£0.00
Transfer to Reserves & Capital Charges	£19,897,460.00	£0.00	(£59,119.00)	(£59,119.00)	100%	£19,956,579.00	£0.00
Income	(£28,678,600.00)	(£7,107,286.00)	(£7,106,697.00)	£589.00	(0%)	(£21,571,903.00)	£0.00
Total HRA	£180,237.00	(£5,086,196.00)	(£5,407,342.00)	(£321,146.00)	6%	£5,587,579.00	£0.00
	£0.00						

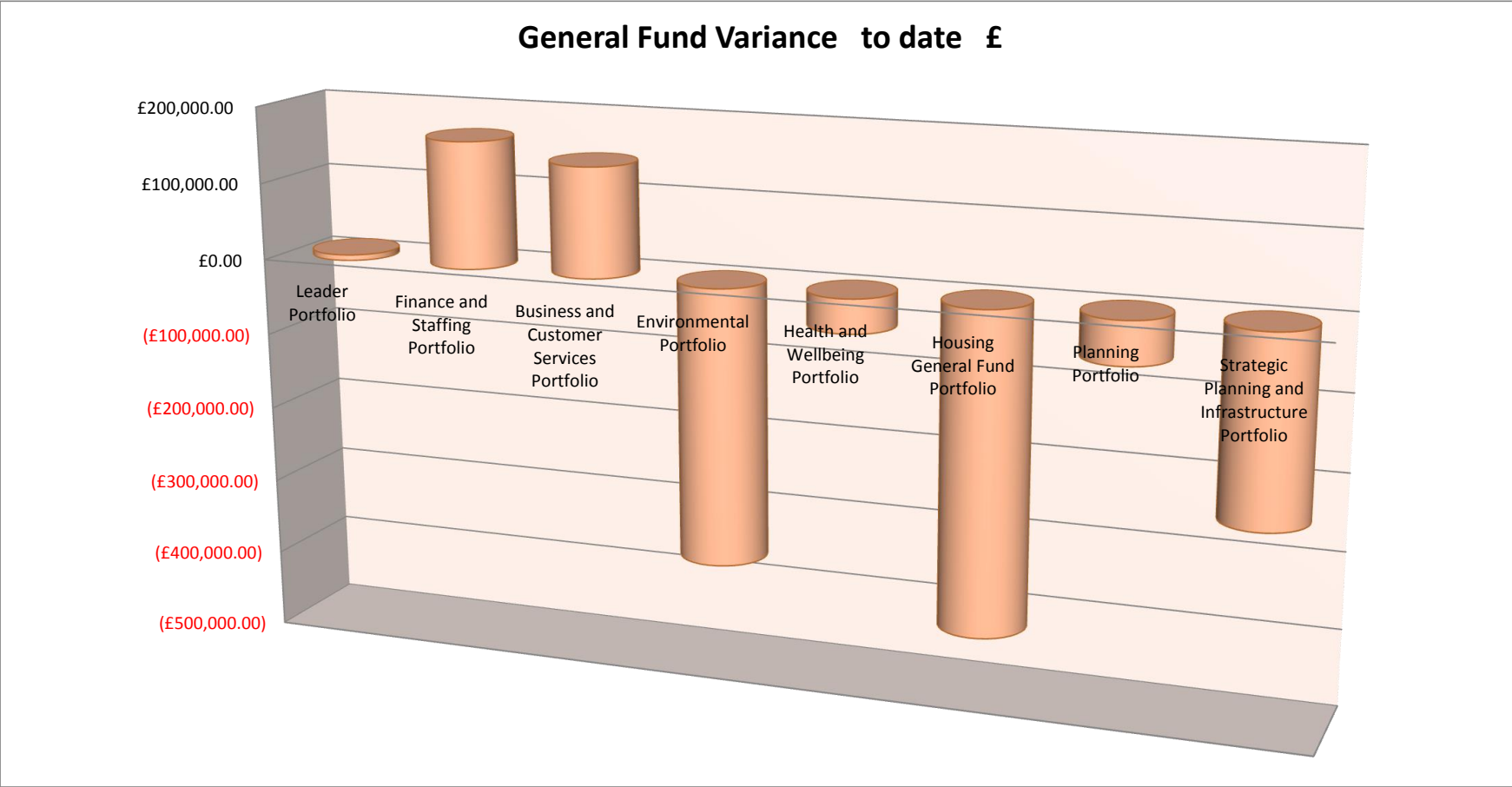
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Budget 2017/18 Q1 - Variances from Budget

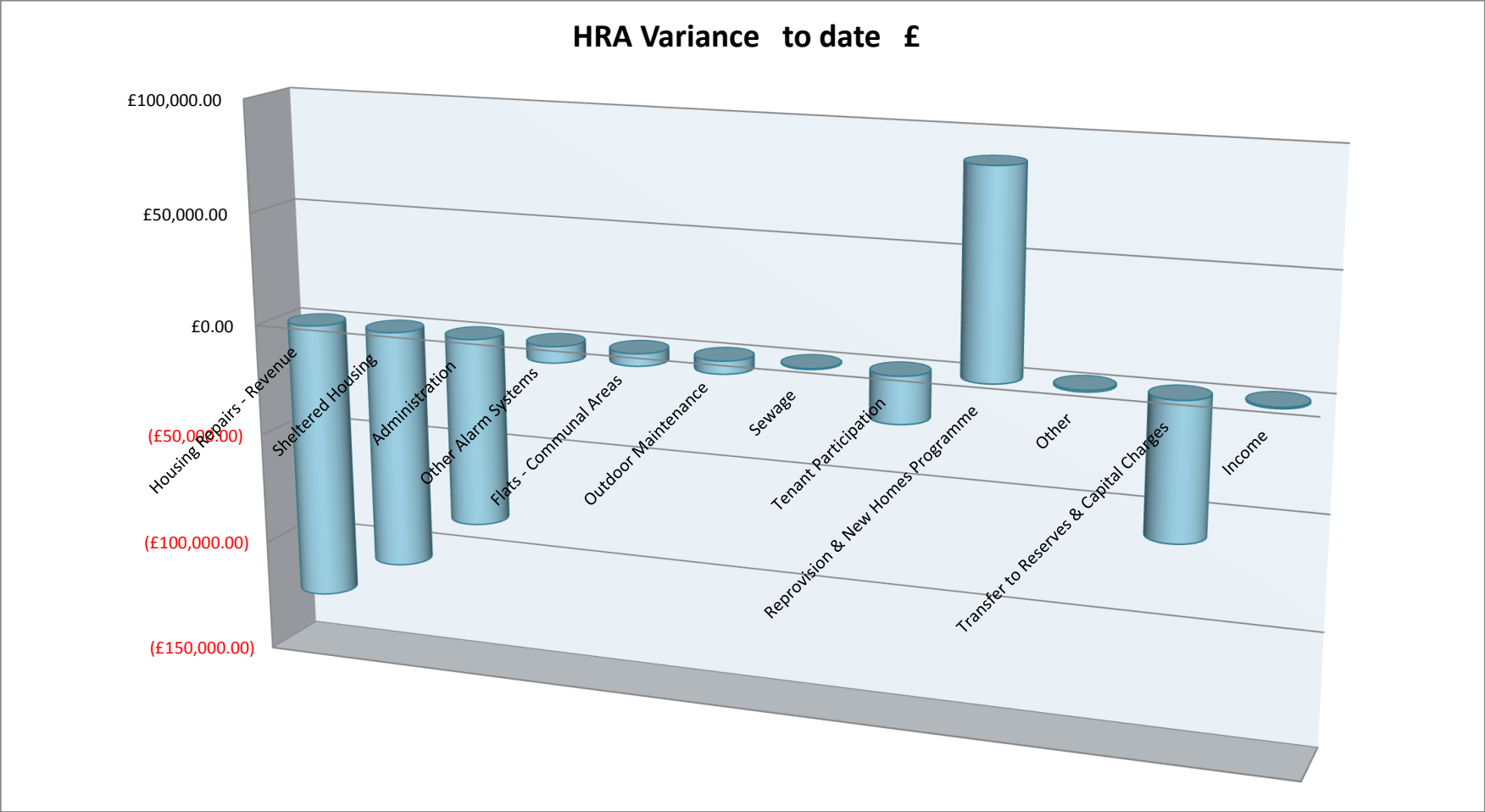
Portfolio	Full year Budget	Budget to date	Total expenditure	Variance to date	Variance to date	Budget Remaining	Projected (under)/Over Spending
	£	£	£	£	%	£	£
GF Capital							
Cambourne Offices	£150,000.00	£19,650.00	£1,358.00	(£18,292.00)	(93%)	£148,642.00	£0.00
ICT Development	£485,000.00	£97,460.00	£20,262.00	(£77,198.00)	(79%)	£464,738.00	£0.00
Waste Collection & Street Cleansing	£2,674,000.00	£37,000.00	£27,000.00	(£10,000.00)	(27%)	£2,647,000.00	£0.00
Awarded Watercourses and Air Quality	£100,000.00	£0.00	£104,700.00	£104,700.00	100%	(£4,700.00)	£0.00
Repurchase of GF Sheltered Properties	£1,100,000.00	£275,000.00	£5,450.00	(£269,550.00)	(98%)	£1,094,550.00	£0.00
Environmental Protection	£50,000.00	£0.00	£0.00	£0.00	100%	£50,000.00	£0.00
Improvement Grants	£770,000.00	£74,400.00	£159,947.00	£85,547.00	115%	£610,053.00	£0.00
Environmental Protection	£50,000.00	£0.00	£0.00	£0.00	(100%)	£50,000.00	£0.00
Improvement Grants	£770,000.00	£74,400.00	£159,947.00	£85,547.00	(100%)	£610,053.00	£0.00
Grants-Provision of Social Hsg	£500,000.00	£125,000.00	£0.00	(£125,000.00)	(33%)	£500,000.00	£0.00
Refurbishment of GF Equity Share Properties	£50,000.00	£12,500.00	£0.00	(£12,500.00)	100%	£50,000.00	£0.00
Website Development	£70,000.00	£7,000.00	£4,688.00	(£2,312.00)	0%	£65,312.00	£0.00
Other (Mainly Capital Receipts)	£10,000.00	£0.00	£0.00	£0.00	(50%)	£10,000.00	£0.00
Total GF Capital	£5,959,000.00	£648,010.00	£323,405.00	(£324,605.00)	(50%)	£5,635,595.00	£0.00
	£0.00	£0.00	£0.00	£0.00	0%	£0.00	£0.00
HRA Capital							
Land	£300,000.00	£75,000.00	£10,152.00	(£64,848.00)	(86%)	£289,848.00	£0.00
New Homes Programme	£6,941,590.00	£1,735,395.00	£7,065.00	(£1,728,330.00)	(100%)	£6,934,525.00	£0.00
Reprovision of Existing Homes	£2,109,540.00	£527,385.00	£2,500.00	(£524,885.00)	(100%)	£2,107,040.00	£0.00
Repurchase of HRA Shared Ownership Homes	£300,000.00	£75,000.00	£274,118.00	£199,118.00	265%	£25,882.00	£0.00
Cash Incentive Grants	£0.00	£0.00	£0.00	£0.00	100%	£0.00	£0.00
Housing Repairs - Capital	£8,193,940.00	£2,048,484.00	£408,258.00	(£1,640,226.00)	(80%)	£7,785,682.00	£0.00
Total HRA Capital	£17,845,070.00	£4,461,264.00	£702,093.00	(£3,759,171.00)	(84%)	£17,142,977.00	£0.00
Capital receipts							
Right to Buy	(£3,038,000.00)	(£759,495.00)	(£817,035.00)	(£57,540.00)	8%	(£2,220,965.00)	£0.00
Equity Share-HRA	(£349,530.00)	(£87,381.00)	£1,252.00	£88,633.00	100%	(£350,782.00)	£0.00
Equity Share - GF	(£1,231,835.00)	(£307,957.00)	(£293,634.00)	£14,323.00	(5%)	(£938,201.00)	£0.00
Other							
Grants & Contributions	(£44,315,277.00)	£0.00	(£13,121.00)	(£13,121.00)	100%	(£44,302,156.00)	£0.00
Total Capital Receipts	(£48,934,642.00)	(£1,154,833.00)	(£1,122,538.00)	£32,295.00	(3%)	(£47,812,104.00)	£0.00
Capital Total	(£25,130,572.00)	£3,954,441.00	(£97,040.00)	(£4,051,481.00)	(102%)	(£25,033,532.00)	£0.00

Appendix C

Variance from Working Budget



Appendix C Variance from Working Budget



Significant Items of Variance from Working Budget
General Fund Budget 2017/18 Q1 - Major Variances from Budget

Service Grouping	Reason for Variance	Cross reference to Performance report	Cross reference to Strategic Risk Register (4Risk)	Actual (Favourable) / Adverse Variance £	Projected (Favourable) / Adverse Variance £
Leader Portfolio					
Other net variances				0	0
Total variance for Portfolio	Variance for the Portfolio not investigated			7,176	0
Not blank					
Finance and Staffing Portfolio					
Council Tax Benefit	Variance below threshold for investigation	FS112 - Average number of days to process new HB/CTS claims FS113 - Average number of days to process HB/CTS change events SF740 - % Discretionary housing grant paid	STR5 - Welfare Reform	0	0
Corporate Management	The key elements of the variance are £29K staff costs underspend and £17K Audit fee paid after the end of Q1	CC303 - % total calls to the Contact Centre handled CC307 - Average call answer time (seconds) CC305 - % of formal complaint responses sent within timescale (all SDCD) FS116 - Staff sickness days per FTE FS117 - Staff turnover	STR11 - Business Improvement & Efficiency, Development Control Improvement, Working Smarter and Commercialisation Programmes STR13 - Recruitment & Retention	(51,369)	0
Treasury Management	Variance below threshold for investigation	FS109 - % invoices paid in 30 days	STR4 - Medium Term Financial Strategy	(500)	0
Cost of NNDR Collection	The variance consists of two main elements: £11K underspend on staff costs and £8K fee for Analyse Local software licence, budgeted for, but not paid in the quarter.	FS104 - YTD % NNDR collected		(23,164)	0
Cost of Council Tax Collection	The variance is mainly due to an accrual of £260K carried forward from prior year, which relates to a cheque issued by the Council, but not yet cancelled on FMS	FS105 - YTD % Council Tax collected		214,594	0
3C Shared Services Programme Hub	The variance is due to £12K overspend on Consultancy services and the recharges for Q1 costs for the Hub not yet recharged to the other 3C Councils.		STR12 - Shared Services Initiatives with other authorities	28,158	0
Other net variances				(3,061)	0
Total variance for Portfolio				164,658	0
Not blank					
Business and Customer Services Portfolio					
Land Charges	The variance consists of £7K staff savings and £9K income above budget			(13,362)	0
Elections	The overspend is driven by unbudgeted cost of General Elections, with £215K expenditure on Presiding officers and clerks and further 10K on Returning officers. We expect to be reimbursed for administering these elections.			236,681	0
Democratic Representation	Underspend against budget arises from £7K staff savings, £9K saving on members costs and £40K contribution from other Local Authorities for the services to the City Deal meetings, not budgeted for			(61,908)	0
Policy & Performance	An overspend of £24K on Consultancy budget for the year to date, offset by £12K staff costs underspend		STR1 - Consultation and Engagement	2,689	0
Economic Development	A combination of £10K staff savings, £2K unbudgeted salary recharge and £10K saving on Consultancy services produced favourable variance for the service			(24,390)	0
Other net variances				2,454	0
Total variance for Portfolio				142,165	0
Not blank					

Environmental Portfolio					
Awarded Watercourses	Key element of the variance is £40K HCA accrual not paid in Q1			(49,744)	0
Footway Lighting	Balfour Beatty quarterly invoice for £5K not received in Q1			(5,857)	0
Single Shared Waste Service	The variance is made up of £45K savings on Fuel and Policy salaries, further £84K income above budget within the service and also £64,274 income re Cambridge NW. This is income which was received by Cambridge University which we are obliged to hold on account to offset any additional costs which come out of the underground bank collection scheme at that site - effectively earmarked funds.	ES418 - YTD % of household waste sent for reuse, recycling and composting ES408 - % of bins collected on schedule		(174,403)	0
Environmental Health General	The favourable variance is driven by £16K saving on staff costs against budget, including Agency Staff saving of £9K	ES406 - % major non-compliances resolved (in rolling year)		(18,018)	0
Licences	Favourable variance is made up of £4K staff saving and £4K income above budget	ES401 - % business satisfaction with regulation service		(11,258)	0
Taxi Licensing Service	The variance is due to £19K charges income higher than budgeted, partially offset by £3K extra staff costs and £2K equipment purchases above budget			(13,973)	0
Localism	The overall saving is a combination of £5K saving on staff costs and £8K underspend on Community Development Projects costs			(11,301)	0
Other net variances				(11,301)	0
Total variance for Portfolio				(360,108)	0
	Not blank				
Health and Wellbeing Portfolio					
Health and Wellbeing	The variance consists of £6K savings on staff costs and £6K savings on other services		STR6 - Demands on services from an ageing population	(14,090)	0
Northstowe, Healthy New Town	This project is fully funded by grant from NHS England. £110K grant was received in advance, this is partially offset by a debtor brought forward from 2016/17, relating to expenditure incurred on the project in that period. The grant is further offset by £13K overspend on staff costs, and £70K other costs, such as £45K research contract expenditure and £4K on provision of weekly advice services.		STR14 - Access to Primary Care in Growth Areas	(27,525)	0
Other net variances				(2,304)	0
Total variance for Portfolio				(43,920)	0
	Not blank				
Housing (General Fund)					
Homelessness	£193,685 DCLG Homelessness Support Grant was received in Q1. This was not included in budget. Some of this money will be used for Benefits and to fund Private Sector Leasing Scheme, so won't all be used within this service. B&B accommodation costs were £9K under budget for the quarter.	AH203 - Number of households in temporary accommodation, AH208 - Number of households helped to prevent homelessness, AH212 - YND Es spent on Bed and Breakfast accommodation	STR10 - Increase in cost of managing homelessness	(254,736)	0
Private Sector Leasing Scheme	Shire Homes Limited not yet trading - set-up costs incurred			(21,106)	0
Strategic Housing	£50,330 DCLG Community Housing Fund grant received in Q1. This was not included in budget. In common with the Homelessness Support Grant this will be in areas external to this service.			(51,451)	0
Sub-Regional Homelink Service	Homelink service payment of £81K was received in Q1, which was not budgeted for in this period. This covers the whole year, as Homelink changed their payments structure since the budget was profiled.			(84,593)	0
Travellers Sites	Favourable variance is a combination of £9K staff costs saving, £1K underspend on the Buildings Contract and £5K overspend on the cost of Dwellings			(6,827)	0
Other net variances				2,766	0
Total variance for Portfolio				(415,946)	0
	Not blank				

Planning Portfolio					
Development Control	The main reason for the adverse variance is £125K less income received from chargeable services than budgeted for. This is partially offset by £30K over budget Pre-App income and £69K additional S106 admin income. Staff costs saving of £63K, including Agency Staff also reduced the adverse variance. However, there is £30K overspend on Legal and £26K overspend on Planning Consultancy. Other miscellaneous adverse variances total £52K and include £24K costs relating to 2016/17 which have yet to be reimbursed.		STR25 - Risk of Designation as Poorly Performing Planning Authority	152,154	0
Planning Policy	The variance is made up of the unspent consultancy budget of £28K, unbudgeted government grant receipt of £44K carried forward from 2016/17 and other unbudgeted income of £21K		STR3 - Failure to meet Housing Need	(105,333)	0
Travellers Issues	The main reason for the variance is £12K underspend on legal fees in the quarter		STR2 - Gypsy and Travellers and those not meeting new definition	(9,719)	0
Other net variances				(2,490)	0
Total variance for Portfolio				(55,739)	0
Not blank					
Strategic Planning and Infrastructure Portfolio					
Growth Agenda/New Communities	The variance consists of a number of elements: £103K staff costs underspend against budget, including £15K overspend on Agency staff; £12K underspend on Consultancy and £144K government grant carried forward from 2016/17. This is partly offset by £44K income shortfall against budget.			(236,513)	0
Other net variances				(5,866)	0
Total variance for Portfolio				(242,379)	0
Not blank					
Total for General Fund Revenue				(804,093)	0

Significant Items of Variance from Working Budget

Housing Revenue Account 2017/18 Q1 - Major Variances from Budget

Service Grouping	Reason for Variance	Cross reference to Performance report	Cross reference to Strategic Risk Register (4Risk)	Actual (Favourable) / Adverse Variance £	Projected (Favourable) / Adverse Variance £
Housing Repairs - Revenue					
Revenue Maintenance	Variance predominantly due to low level of external response repair expenditure reported for Q1	AH204 - % tenants satisfied with responsive repairs		(124,010)	
Other net variances				0	0
Total variance for Service				(124,010)	0
Sheltered Housing					
Sheltered Housing	The variance relates mainly to the staffing vacancies, specifically cleaning staff.			(80,878)	
Visiting Support	Variance not significant, therefore not investigated			(2,240)	
Other net variances				(25,051)	0
Total variance for Service				(105,929)	0
Administration					
Administration	The favourable variance is driven by £54K saving on staff costs against budget.			(83,158)	
Other net variances				0	0
Total variance for Service				(83,158)	0
Other Alarm Systems					
Alarms	The contract for the alarms maintenance has been re-tendered, the new contractor has not yet invoiced and queries with closing the previous contract has resulted in disputed invoices.			(7,181)	
Other net variances				0	0
Total variance for Service				(7,181)	0
Flats - Communal Areas					
Total variance for Service	Variance not significant, therefore not investigated			(5,371)	0
Outdoor Maintenance					
Grounds maintenance	Variance relates to the invoice for June which was not put through until after then end of Q1			(5,612)	
Other net variances				0	0
Total variance for Service				(5,612)	0
Sewage					
Total variance for Service	Variance not significant, therefore not investigated			(377)	0
Tenant Participation					
Tenant Participation	Grounds maintenance contract payments for quarter 1 outstanding, and no costs associated with production of tenant communications realised to date. The 6K Community Grant budget is proving difficult to spend again this year despite recent advertising - we will know more in 3 months as to the likelihood of spending this year. Support for tenants groups is behind budget as have not started spending on consultants fees this year yet for training tenants/supporting scrutiny but this should catch up with the budget.			(20,303)	
Other net variances				0	0
Total variance for Service				(20,303)	0
Reprovision & New Homes Programme					
Re-provision and New Homes	The variance is due to the £62K of Yr 2016/17 recharges still to be invoiced to Cambs County Council and also £15K of recharges due for the current year still to be recharged	AH211 - Average days to re-let all housing stock		88,654	
Other net variances				0	0
Total variance for Service				88,654	0
Other					
Total variance for Service	Variance not significant, therefore not investigated			671	0

Transfer to Reserves & Capital Charges					
Interest on Self Finance Debt	This amount relates to the reversal of year end accrual for PWLB interest and is therefore not a genuine service expenditure		STR9 - HRA Business Plan	(59,119)	
Other net variances				0	0
Total variance for Service				(59,119)	0
Income					
Total variance for Service	Variance not significant, therefore not investigated	FS102 - % Housing Rent collected		589	0
Other net variances				0	0
Total for Housing Revenue Account				(321,146)	0