

Significant Items of Variance from Working Budget
General Fund Budget 2018/19 Q1 - Major Variances from Budget

Service Grouping	Reason for Outturn Variance	Cross reference to Performance report	Cross reference to Strategic Risk Register (4Risk)	Actual (Favourable) / Adverse Variance £	Outturn projection £	Outturn projection variance %
Corporate Services						
Staffing Overheads Total				102,157	3,898,687	0%
Accountancy	Overspend due to agency staff costs to cover closedown. These costs should begin to reduce during Q2 unless more resources are brought in to support Audit and T1 go live.			33,026	663,046	5%
HR	Underspend is due to a small underspend on staffing and awaiting the invoice for the Payroll Service provided by City. Expecting this in Q2			(22,256)	331,200	0%
Cashiers/Debtors	Small underspend on staffing while Team Leader vacancy was filled by secondment.			(3,118)	67,752	-4%
Internal Audit	Awaiting invoice from City			(26,207)	59,830	0%
Contact Centre	Underspend due to staff vacancies is £18k for the quarter, this is partly offset by £3k over budget telephone costs.			(16,301)	711,779	-2%
ICT Development	£110k is the overspend from 2017-18, which was not posted into the correct year due to the invoice from 3C ICT being received after the accounts were closed. The causes of this overspend is . microsoft licences and Progress Database support service which were needed to be bought in by 3C. A further £21k will be recharged to 3C later in the year as they are legacy costs which SCDC paid in Q1			137,811	1,739,970	0%
Legal	Variance not significant, therefore not investigated			(799)	325,110	0%
Overhead Accounts Total - CS				25,718	1,844,521	-1%
Cambourne Office	Underestimation of Business rates & NHS Furniture purchase, NHS will be paying back in instalments			36,951	1,146,220	0%
Waterbeach Depot	Timing difference: underspend on ICT/ Health & Safety Training to date, expected in Q2.			(6,517)	252,940	0%
Central Expenses	Timing difference: the spend on ICT/ Health & Safety Training budgeted for Q1 is expected in Q2.			(15,149)	245,281	-6%
Central Support Services	Increase on MFD Annual Rental & increase in salary for Tea/Coffee staff			10,433	200,080	0%
Service accounts total - CS				(77,043)	6,387,798	0%
Elections	The variance is due to the budget profiling not fully corresponding to expenditure profile, as all out elections were held in May 2018			46,463	358,733	15%
Register of Electors	Lower postage costs than profiled budget (£4,171)			(6,039)	267,921	-2%
Democratic Representation	Unbudgeted income from clerking for City Deal & members allowance underspend for the period.			(58,553)	1,155,577	-5%
Policy & Performance	Underspend is mainly salaries (vacant post) and no Renewable Energy loans have been made in Q1		STR1 - Consultation and Engagement	(28,127)	694,073	-4%
Street Naming & Numbering	Variance not significant, therefore not investigated			(578)	3,960	0%
Communications	The incorrect profiling of the budget for income in period 3, which is not expected until period 4 (£6,773)			7,050	335,590	0%
Council Tax Support		FS112 - Average number of days to process new HB/CTS claims		(67,782)	371,280	0%
Rent Allowances	Receipt of £97k local Council Tax Support Subsidy. This arrived in P2 was profiled to P12 so budget appears underspent. No expecting any change to Outturn	FS113 - Average number of days to process HB/CTS change events	STR5 - Welfare Reform	0	302,760	0%
Rent Rebates		SF740 - % Discretionary housing grant paid		0	41,060	0%
Corporate Management	This underspend is due to a slight delay in receipt of invoices for Unfunded Pension Costs (approx £10k each month. In Q1 we only paid April. Not expecting any change to the outturn	CC303 - % total calls to the Contact Centre handled CC307 - Average call answer time (seconds) CC305 - % of formal complaint responses sent within timescale (all SCDC) FS116 - Staff sickness days per FTE FS117 - Staff turnover	STR11 - Business Improvement & Efficiency, Development Control Improvement, Working Smarter and Commercialisation Programmes STR13 - Recruitment & Retention	(17,142)	1,752,020	0%
Treasury Management	This overspend is the cost of our newly appointed Treasury Advisers - Link Asset Services. (£7,750 annually). Their appointment was agreed after the Bids process and Estimates were finalised	FS109 - % invoices paid in 30 days	STR4 - Medium Term Financial Strategy	7,736	32,304	2275%
CT and NNDR				36,670	0	100%
Hsg and CT Bens	Net position is £19k underspend. Underspend is partly down to staffing costs and we are still awaiting the invoice for Annual Billing (c.£5k) Recoding of some expenditure will take place in P4 due to data migration.			115	0	100%
Cost of NNDR Collection		FS104 - YTD % NNDR collected		(11,673)	177,780	0%
Discretionary NNDR Relief				0	0	100%
Cost of Council Tax Collection		FS105 - YTD % Council Tax collected		(43,986)	851,610	0%
3C SharedServicesProgramme Hub	The overspend is due to the invoice for Q1 not being raised in time for the report.		STR12 - Shared Services Initiatives with other authorities	59,304	40,560	0%
Miscellaneous	Variance not significant, therefore not investigated			(500)	2,570	0%
Total variance for Directorate				50,832	12,131,006	0%
Health and Environmental Services						
Overhead Accounts Total - HES				(14,666)	115,430	0%
Environmental Health	The variance is due to the budget profiling not fully corresponding to expenditure profile			(14,666)	115,430	0%
Service Accounts Total - HES				(66,145)	6,572,995	-1%
Awarded Watercourses	This favourable variance is caused by the vacant Drainage Manager post (£11k). The other driver of this variance is unbudgeted income received for Maintenance Watercourse (£10k).			(25,374)	330,476	-7%
Swavesey Byeways	Variance not significant, therefore not investigated			1,400	1,400	0%
Environmental Protection	Variance not significant, therefore not investigated			(100)	276,190	0%
Footway Lighting	Variance not significant, therefore not investigated			(1,080)	112,910	0%
Waste Management Policy	Variance not significant, therefore not investigated			1,096	0	100%
Street Cleansing	This favourable variance is mainly due to vacant posts (£17k) and lower fuel costs that budgeted (£4k)			(29,000)	789,620	-4%
Single Shared Waste Service	This variance is mainly due to lower fuel costs (£34k), than budgeted. This variance will require close monitoring due to changes in the cost of fuel	ES418 - YTD % of household waste sent for reuse, recycling and composting ES408 - % of bins collected on schedule		(35,633)	4,249,537	-1%
Shared Commercial Waste	Unbudgeted commercial Waste agreement with Amey Cespa for Mixed recyleables (£19k)			22,091	(1,015,909)	2%
HECA	Variance not significant, therefore not investigated			(246)	1,050	0%
Ageing Well - Mobile Warden S	Variance not significant, therefore not investigated			149	78,100	0%
Sustainability	This main driver of this variance is caused by vacant posts which are now filled (£3,072)			(4,828)	39,872	-11%
Transport Initiatives & Policy	Variance not significant, therefore not investigated			(1,775)	40,960	0%
Voluntary Sector Grants	Variance not significant, therefore not investigated			(810)	148,350	0%
Community Safety	Staff costs (£1,864) and budget profile variance (£2,370) are the main drivers of this variance			(4,288)	94,240	0%
Community Chest Grants	Variance not significant, therefore not investigated			(1,980)	69,500	0%
Northstowe - Healthy New Town	Variance not significant, therefore not investigated		STR14 - Access to Primary Care in Growth Areas	312	7,490	0%
Localism	This variance is mainly caused by £5k unbudgeted income and staff costs (£3,856) caused by a vacant post			(10,303)	186,867	-5%

Health and Wellbeing	This variance is driven by £12k staff saving due to staff vacancies which are now filled. More income (£4.5k) than budgeted has been received, while the remainder of this variance is driven by budget profiling of Misc costs (£11k).	STR6 - Demands on services from an ageing population		(27,179)	258,921	-13%
Environmental Health General	This adverse variance is due additional temporary staff (£29k) supporting the service, but no budget was set. These costs are covered by staff vacancies across the directorate.	ES406 - % major non-compliances resolved (in rolling eyar)		39,117	505,067	8%
Business Hub	Cancelled invoices from 2017/18 are the reason for this adverse variance. An invoice was raised incorrectly with VAT to Cambs County Council. This will be re-raised in this year.			7,618	(27,382)	-22%
Food Safety	This main driver of this variance is caused by vacant posts which are now filled (£2,023)			(1,876)	165,744	-1%
Envirocrime Enforcement	Unbudgeted legal costs (£1,838) are driving this adverse variance			2,540	65,710	4%
Action on Dogs	Variance not significant, therefore not investigated			547	20,560	0%
Miscellaneous HES	Unbudgeted burial costs (£3,593) are driving this variance. Unbudgeted bural costs are included in Precautionary items, for which £75k are included in the budget each year and will be used to cover this variance at year end.			3,277	4,897	202%
Licences	Variance not significant, therefore not investigated			1,435	76,960	0%
Taxi Licensing Service	Variance not significant, therefore not investigated			(1,374)	(940)	0%
Animal Licensing	Variance not significant, therefore not investigated			(956)	280	0%
Miscellaneous Licensing Provis	Variance not significant, therefore not investigated			(1,967)	49,790	0%
Emergency Planning	This adverse variance is due to the payment of invoices for CPLRF (£6,016), budgeted in Community Safety, which shows corresponding underspend.			4,295	14,375	43%
Children, YoungPeople&Families	Variance not significant, therefore not investigated			(576)	28,360	0%
Total variance for Directorate				(80,811)	6,688,425	0%
Housing General Fund						
Overhead Accounts Total - H GF				12,619	30,690	0%
Housing Man Service				12,619	30,690	0%
Service Accounts Total - H GF				(62,175)	1,372,740	0%
Loans for House Purchase etc				0	0	0%
Housing Association Support				3,363	73,730	0%
Homelessness	Q1 underspent due to i) Staffing vacancies - £21k ii) Combined affect of reducing use of King Street Housing for private renting & recovery of previous year costs - £16k iii) Homelessness Reduction Grant £26k	AH203 - Number of households in temporary accommodation, AH208 - Number of households helped to prevent homelessness, AH212 - YND £s spent on Bed and Breakfast accommodation	STR10 - Inrease in cost of managing homelessness	(70,394)	569,600	0%
Letting & Advisory Service				23,387	143,170	0%
Private Sector Leasing Scheme	Variance not significant, therefore not investigated			1,539	182,080	0%
Strategic Housing				(20,595)	117,860	0%
Sub-Regional Homelink Service				14,431	0	0%
Equality & Diversity				(2,980)	32,040	0%
Travellers Sites				(8,504)	22,240	0%
Improvement Grants	Variance not significant, therefore not investigated			(422)	60,700	0%
GF Sheltered Properties	Variance not significant, therefore not investigated			(2,000)	107,220	0%
Recharges from/to HRA				0	64,100	0%
Total variance for Directorate				(49,556)	1,403,430	0%
Planning						
Overhead Accounts Total - PI				(21,148)	251,792	-8%
Planning Admin	Q1 agency budget underspent (agency staff now being coded to Development Management).			(21,148)	251,792	-8%
Design Enabling				0	0	0%
Service Accounts Total - PI				(585,339)	4,642,340	-2%
Land Charges	Additional Land Charges & Searches income for Q1 (33k). In addition awaiting (19.5k) 2017-18 year end invoice.			(65,630)	(96,500)	-213%
Development Control	Over recovery on Fee Income for Q1.		STR25 - Risk of Designation as Poorly Performing Planning Authority	(261,910)	2,022,720	0%
Planning Policy	Q1 underspent due to i) 2017-18 accruals reversals (awaiting invoices) ii) expenditure budgets are currently underspent (need to investigate further with cost centre manager).		STR3 - Failure to meet Housing Need	(106,626)	1,002,820	0%
Building Control Service	Variance not significant, therefore not investigated			(1,364)	117,900	0%
Open Space Agreement	Variance not significant, therefore not investigated			(1,536)	10	0%
Conservation	Favourable variance arising from 130k DCLG Income received for 2018-19.			(84,315)	146,500	0%
Museums	Museum grant(s) not passed on at Q1.			(4,250)	8,670	0%
Enforcement Issues	Variance not significant, therefore not investigated		STR2 - Gypsy and Travellers and those not meeting new definition	(5,583)	156,637	-3%
Illegal Encampments	Variance not significant, therefore not investigated			(1,332)	5,490	0%
Economic Development	Salary recharge and little/no spend on expenditure budgets at Q1 contribute to the favourable variance.			(9,649)	187,111	-5%
Tourism Initiatives	Variance not significant, therefore not investigated			12	23,912	0%
Growth Agenda/Northstowe	Shortfall in income at Q1 is offset by underspends on employee related costs underspends (vacant posts) and the legal budget currently being underspent.			(41,809)	1,027,780	0%
Greater Cambridge City Deal	Variance not significant, therefore not investigated			(1,346)	39,290	0%
Total variance for Directorate				(606,487)	4,894,132	-2%