

Significant Items of Variance from Working Budget
General Fund Budget 2018/19 Q3 - Major Variances from Budget

Service Grouping	Reason for Outturn Variance	Cross reference to Performance report	Actual (Favourable) / Adverse variance £	Outturn projection variance £	Outturn projection variance %
Corporate Services					
Staffing Overheads Total			462,416	506,422	13%
Accountancy	Overspend for year to date is due to agency staff costs to cover closedown, Audit and T1 go live backlog. £200k offset by £100k salary underspend.		106,816	255,940	43%
HR	Overspend for year to date is due to miscoding of childcare vouchers, corrected in P10		10,722	(4,518)	-1%
Cashiers/Debtors	Small underspend on staffing was incurred while Team Leader vacancy was filled by secondment, full year costs are expected on budget		(7,291)	0	0%
Internal Audit	Awaiting invoice from Cambridge City Council, hence variance for year to date.		(18,854)	0	0%
Contact Centre	Underspend due to staff vacancies is £46k for year to date, a further £2k underspend on equipment and clothing for new joiners and further £2k on other service costs. Staff savings are expected to continue, realising a £61k saving for Outturn.		(55,098)	(65,000)	-9%
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 are microsoft licences and Progress Database support service which were needed to be bought in by 3C - these are recurring pressures which are unbudgeted this year. There are also mounting costs coming out of the new mobile phone contract which were unbudgeted within ICT.		424,236	320,000	18%
Legal	Variance not significant, therefore not investigated		1,886	0	0%
Overhead Accounts Total - CS			(352,273)	64,295	3%
Cambourne Office	Year to date variance is due to misprofiling £245k depreciation too early		(181,203)	34,338	3%
Business Hub Offices	Variance not significant, therefore not investigated		(2,057)	0	0%
Waterbeach Depot	This variance is mainly due to the budget profile of the NNDR (£40k) and Depreciation (£7k), which will come in line by the year end.		(53,330)	0	-5%
Central Expenses	Year to date variance is due to £107k Insurance Costs misprofiled too early		(107,219)	3,404	1%
Central Support Services	Underspend for year to date is due to waiting for Q3 MFD invoice		(8,464)	26,552	13%
Service accounts total - CS			(404,413)	(798,501)	-12%
Elections	The variance is due to the budget profiling not fully corresponding to expenditure profile as all out elections were held in May 2018. Central Government have recently settled our claim for administering the 2017 General Elections and have reimbursed us £100k which was not budgeted for.		20,918	(75,000)	-24%
Register of Electors	This variance is mainly driven by additional income received (£18,439). Other variances include lower staff costs (£3,557) due to working less hours than budgeted and lower postage (£8,865) and printing (£8,570) costs than profiled budget. Outturn projection is mainly driven by lower than budgeted postage costs and unbudgeted government grant.		(45,324)	(55,000)	-20%
Democratic Representation	Unbudgeted income from clerking & members allowance/ Travel & Sub underspend make up the variance year to date. Projected saving is mainly made up of Members' allowances.		(111,777)	(134,560)	-11%
Policy & Performance	Underspend for year to date is made up of staff cost savings of (£45k) and (£127k) energy grant. £500,000 energy grant will be rolled over and moved cost centres in 19/20		(171,914)	(557,087)	-77%
Communications	Adverse variance to date is due to the payment of annual contract (£30k) earlier than the profiled budget. Outturn projection mainly driven by salary costs due to vacant posts		27,713	(20,000)	-6%
Council Tax Support	No significant variance expected between Transfer Payments and DWP Grant. Receipt of £97k local Council Tax Support Subsidy was received P2 but profiled to P12. Income is £93k above estimate as several small miscellaneous DWP grants have been received. A number of these are specifically to cover mandatory system enhancements. Projected salary savings will be offset by Agency staff costs while permanent recruitment in progress. Overall no significant variance expected.	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	1,430	0	0%
Rent Allowances			0	0	0%
Rent Rebates			0	0	0%
Corporate Management	Year to date underspend is due to delay in receipt of invoices for Apprenticeship Levy (Approx £34k) and underspend on audit cost (£22k). Overspend in the Outturn is driven by the cost of Consultancy for GDPR work.	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	(57,083)	69,322	4%
Treasury Management	The 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	12,608	13,824	1016%
Hsg and CT Bens	Net position is £105k underspend. NNDR underspend of £55k of which £30k is staffing. New post filled and Analyse Local fees now ahead of forecast so small saving expected at year end. Ctax underspend of £57k. Mainly Staffing at £53k. This will be offset by Agency staff costs and recruitment in progress on vacant posts. A small underspend in the region of £20k is expected.		6,980	0	100%
Cost of NNDR Collection		FS104 - YTD % NNDR collected	(54,876)	(20,000)	-11%
Discretionary NNDR Relief			0	0	100%
Cost of Council Tax Collection		FS105 - YTD % Council Tax collected	(57,052)	(20,000)	-2%
3C SharedServicesProgramme Hub	The overspend is due to the invoices for year to date not being raised, no outturn variance is expected.		23,634	0	0%
Miscellaneous	Variance not significant, therefore not investigated		331	0	0%
Total variance for Directorate			(294,270)	(227,784)	-4%
Health and Environmental Services					
Overhead Accounts Total - HES			(45,765)	(30,000)	-26%

Environmental Health	The variance is partially due to the budget being profiled evenly throughout the year, whilst the pattern of spend is significantly different. The projected outturn is showing the small variances		(45,765)	(30,000)	-26%
Service Accounts Total - HES			(254,183)	(42,582)	1%
Awarded Watercourses	This favourable variance is caused by the vacant Drainage Manager post (£42k). The other driver of this variance is unbudgeted income received for Maintenance Watercourse (£10k). NOTE: I've removed £40k for accrual and £48k S106 income		(51,325)	(67,000)	-20%
Webbs Hole Sluice	Variance not significant, therefore not investigated		(5,792)	0	0%
Swavesey Byeways	Variance not significant, therefore not investigated		4,492	512	37%
Environmental Protection	This variance is mainly driven lower staff costs due to vacant posts and lower than anticipated spend for Air Quality		(38,734)	(20,000)	-7%
Footway Lighting	This favourable variance is due to invoices not being received for work done. The other driver of this variance is caused by a staff saving (£4k). Staff savings is expected to continue into the Outturn. Variance to date adjusted for missing accrual		(31,619)	(18,561)	-16%
Street Cleansing	This favourable variance is mainly due to vacant posts (£47k) and lower vehicle costs than budgeted (£10k), which are offset by the incorrect profiling of the income (£14k). These variances are expected to continue to the Outturn		(33,355)	(32,951)	-4%
Single Shared Waste Service	This variance is made up of a number of favourable and adverse variances. £18k (favourable) of this variance is due to staffing costs with less payments for Overtime and vacant posts. The Vehicles costs are showing a favourable variance (£90k) due to lower than budgeted fuel cost (£59k) and less vehicle hire costs (£62k). These favourable variances are offset by an adverse variance for vehicle repairs (£41k) which include invoices from prior years. Another adverse variance affecting the Shared Waste Service is continued budget pressure is the AMEY recycling contract (£109k), whilst unbudgeted commercial Waste agreement with Amey for mixed recycleables and higher than budgeted landfill waste disposal costs are contributing to this variance. The remainder of this overall variance is due to additional income received (£123k) which includes £77k for wheeled bins included within S106 agreements, £36k relates to a payment from East Cambs District Council for fuel bought on their behalf. The remainder of this income variance includes £10k for Special Collections.	ES418 - YTD % of household waste sent for reuse, recycling and composting ES408 - % of bins collected on schedule	52,284	82,291	3%
HECA	Variance not significant, therefore not investigated		(659)	(1,050)	-100%
Ageing Well - Mobile Warden S	Variance not significant, therefore not investigated		2,123	1,100	1%
Sustainability	Variance not significant, therefore not investigated		(5,675)	(6,000)	-13%
Transport Initiatives & Policy	Variance to date includes S106 income which should be deferred. Outturn projection is that staff overspend of £6k will be offset by higher than budgeted income (£3k)		(3,677)	3,078	8%
Voluntary Sector Grants	Variance to date not significant, therefore not investigated. Outturn variance is based on invoiced values for the year being lower than the budget, which became apparent when invoices for the year were reviewed recently.		(4,249)	(5,000)	-3%
Community Safety	Staff costs (£6,120) and budget profile variance (£13,250) are the main drivers of the year to date variance, outturn projections forecast staff saving of (£10k)		(24,646)	(10,364)	-6%
Community Chest Grants	Grants (£17k) have been paid out earlier than the profiled budget, outturn forecast is predicting an overspend on staff of £5k		5,294	5,000	7%
Northstowe - Healthy New Town	NHS income received earlier than the profiled budget, no outturn variance projected.	STR14 - Access to Primary Care in Growth Areas	(102,290)	1,270	17%
Localism	This variance is mainly caused by the delay in raising invoices to recover staff costs. Offsetting this, is a favourable variance (£27,863) mainly caused by staff saving from vacant posts and incorrect salary postings. Outturn projection is continuing staff saving of (£19k)		(4,073)	(19,430)	-10%
Health and Wellbeing	The year to date variance is driven by £29k staff saving due to staff vacancies which are now filled. More income (£18k) than budgeted has been received for holiday activities. The remainder of this variance is driven by budget profiling of Misc costs (£27k). Outturn projection is driven by staff saving of (£60k) and (£25k) of over the budget income.	STR6 - Demands on services from an ageing population	(91,929)	(85,000)	-29%
Environmental Health General	This adverse variance is due to additional temporary staff (£87k year to date, growing to £113k at Outturn) supporting the service, for whom no budget was set. These costs are covered by staff vacancies across the directorate.	ES406 - % major non-compliances resolved (in rolling year)	84,357	130,000	28%
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. A delay in raising the Q2 invoices as also contributed to this variance		20,336	14,051	-40%
Food Safety	This main driver of this variance is caused by staff savings (£18k) year to date, (£39k) to Outturn) which are unlikely to be directly filled but spread across different cost centres		(19,231)	(36,000)	-21%
Envirocrime Enforcement	Higher than anticipated vehicle repair costs (£6k) are driving the year to date adverse variance. Variance for full year is driven by over the budget staff spend of £8k and unbudgeted legal costs of £2k		13,450	10,000	16%
Action on Dogs	Variance not significant, therefore not investigated		(6,367)	(3,502)	-17%
Miscellaneous HES	Variance not significant, therefore not investigated		2,952	11,078	684%
Licences	This variance to date is mainly due to vacant posts (£9.2k). This is also the reason for the projected outturn variance		(8,107)	(13,000)	-17%
Taxi Licensing Service	Outturn projection includes £24k over budget staff costs, where vacancies are being covered by agency staff and a further £26k unbudgeted stationery and computer equipment costs. This is offset against additional income received. This over budget expenditure will be covered by withdrawal from a relevant Earmarked Reserve with the current balance of £147k.		3,789	8,600	-915%
Animal Licensing	Income received for multi year licenses need to be deferred to future years, thereby reducing the current favourable variance.		(10,416)	(2,000)	-714%
Miscellaneous Licensing Provis	Variance not significant, therefore not investigated		(4,152)	(4,215)	-8%
Emergency Planning	Variance not significant, therefore not investigated		36	2,110	21%

Children, YoungPeople&Families	The variance is due to the budget for miscellaneous expenditure not being required (£11k)		(11,263)	(1,862)	-7%
Renewable Energy	This budget is currently sitting within Policy & Performance and is covered by Earmarked reserves		14,263	14,263	100%
Total variance for Directorate			(299,948)	(72,582)	-1%
Housing General Fund					
Overhead Accounts Total - H GF			(11,549)	0	-100%
Housing Man Service			(11,549)	0	-100%
Service Accounts Total - H GF			(189,342)	(82,136)	-105%
Housing Association Support	Salaries overspent by £11k - Housing Development Officer (Growth) omitted from original budget but £9k to be recharged to Cambridge City Council (shared-post)		11,159	20,000	27%
Homelessness	Favourable variances due to: i) Private Renting Service: combined affect of ending relationship with King Street Housing & recovery of previous year costs - £40k YTD ii) Out-of-hours payments £5k underspent YTD iii) Single Homelessness Service-not invoiced to date from Cambridge City Council £4k iv) Additional DCLG grant received £4k v) Outturn reflects continued underspend on Private Renting Service and anticipated non-use of £10k estimate for bad debt provision increase	AH203 - Number of households in temporary accommodation, AH208 - Number of households helped to prevent homelessness, AH212 - YND £s spent on Bed and Breakfast accommodation	(60,142)	(50,000)	-9%
Letting & Advisory Service	Year to date salaries overspent by 9k and Homelink software licence (£10k) invoiced earlier than full budget profile. Outturn reflects overspend on salaries.		13,119	7,630	8%
Self-Build Vanguard	Fee income to be posted from the sale of self-build plots during year and New Burdens grant to be received.		40,822	(10,000)	71%
Private Sector Leasing Scheme	Favourable variance due to Q2 service charge payment to Shire Homes Lettings Limited not processed at time of this report. Staffing costs £12k higher than originally budgeted employing Admin Support from July 2018 but this will be recharged to Shire Homes Lettings. No outturn variance projected.		(73,848)	0	0%
Strategic Housing	Salary costs projected to underspend due to vacant Director of Housing allocation.		(8,553)	(37,000)	-32%
Community Led Developments	Expenditure against grant funding received - zero variance outturn projected		(14,038)	0	0%
Housing Delivery & Innovations	Due Diligence and Feasibility Works funded from 2017/18 rollover, causing overspend for year to date. Projected outturn recognises virement of annual salary budget from Self-Build Vanguard for Housing Delivery & Innovations Manager appointed 01.09.18 and the preceding 5 month vacancy.		15,860	18,070	100%
Sub-Regional Homelink Service	Income: £59k favourable variance due to incorrect budget profile (Advertising & Management Costs have been billed annually rather than quarterly) Similarly favourable £20k expenditure variance due to budget profile not in line with timing of business activity. No outturn variance projected.		(76,636)	0	0%
Equality & Diversity	The outturn projection is driven by staff savings		(10,328)	(10,434)	-33%
Travellers Sites	The outturn projection is driven by staff savings		(20,218)	(20,402)	-92%
Improvement Grants	Variance not significant, therefore not investigated		(1,207)	0	0%
GF Sheltered Properties	Favourable variance due to the council tax payments on empty general fund properties (Elderly equity-share) which had not been posted to service account at time of the report. No outturn variance reported.		(5,333)	0	0%
Recharges from/to HRA	Variance not significant, therefore not investigated		53	0	0%
Total variance for Directorate			(200,891)	(82,136)	-6%
Planning					
Overhead Accounts Total - PI			(68,103)	0	-122%
Planning Admin	Agency staff budget is forecasted to be underspent by £120k. Recruitment to vacant posts earlier in the year has reduced the need for agency staff. This is mitigated by staff development budget, software, postage and courier forecasted overspends (currently overspend year to date).		(68,103)	0	0%
Design Enabling			0	0	0%
Service Accounts Total - PI			(719,296)	(2,090,267)	-44%
Land Charges	SCDC - The favourable underspend primarily relates to additional Land Charges & Searches income, forecasted to be £29k underspent. In addition to this shared planning services: forecasted income (£243k) & associated costs £68k are yet to be transferred to SCDC accounts from Cambridge City.		(11,767)	(204,776)	-356%
Development Control	Year to date underspend is a combination of vacant posts (£403k), legal (£307k) and compensation (£288k). The service has requested £150k Legal & £200k Compensation budget rollover, due to claims/costs not materialising in 2018-19. Further, a £500k planned withdrawal from Earmarked Reserves to cover the budgeted shortfall in Planning Fees is not expected to be required in this year and is now budgeted for 2019-20.		273,579	(851,672)	-129%
Planning Policy	The core Planning Policy work is forecast to be come over budget, primarily due to ongoing project management and Waterbeach, Bourn Airfield SPD revisions carried out by consultants. The projected overspend is offset by underspends on the CNFE where no expenditure has been incurred to date (any spend is now expected to be in the next financial year, and a roll over request for £250k will be submitted). The Greater Cambridge Local Plan budget of £260,000 will not be spent this year and has been requested to be rolled forward.		(273,905)	(325,404)	-23%
Building Control Service	Budget profiled in M4, M7, M10 & M12. Invoice not received from 3C Shared Services.		(65,017)	(2,637)	-2%
Open Space Agreement	Variance not significant, therefore not investigated		(4,095)	0	0%

Conservation	The favourable variance on the Consultancy budget is primarily due to vacant posts, partly offset by the use of consultants. Ecology budgets also show a favourable variance due to no specific work plans around the grants budget, which will remain mostly unspent. The Village Design budget shows a significant underspent and forecasted to do so as the £130k DCLG income for 2018-19 may not be fully utilised this year. The income is being used to offset a FTC post and other project work streams. (The cost centre manager is exploring the terms of the income agreement and whether funding can be rolled forward into 2019-20).		(234,325)	(153,344)	-17%
Trees	Underspend year to date and projected outturn is due to a vacant post.		(23,789)	(33,328)	-17%
CIL / s106	Variance not significant, therefore not investigated		(4,886)	(4,217)	-5%
Museums	Variance not significant, therefore not investigated		0	0	0%
Enforcement Issues	The saving is due to lower than budgeted expenditure on Legal costs, forecasting ~ £6k underspend. Salaries are forecasted to be £13k underspend due to vacant posts earlier in the year. The rest of the year will proceed as budgeted.		(31,694)	(17,678)	-11%
Illegal Encampments	Variance not significant, therefore not investigated		(3,554)	(5,330)	-97%
Economic Development	The service is planning to incur spend and fully utilise its consultancy budget on 3 studies towards the back end of this financial year. A vacant post and partial utilisation of the membership budget is expected to remain a saving in Outturn.		(60,466)	(26,124)	-15%
Tourism Initiatives	Variance not significant, therefore not investigated		(4,551)	(4,236)	-18%
Growth Agenda/Northstowe	The favourable variance for year to date is due to vacancies within the service, partly offset (& managed) through the use of agency staff. This is likely to continue to the end of the financial year resulting in a forecast underspend circ £434,840.		(257,702)	(434,840)	-48%
Greater Cambridge City Deal	Underspend year to date and projected outturn is due to staff costs now coded to a different cost centre.		(11,971)	(22,145)	-56%
Street Naming & Numbering	Variance not significant, therefore not investigated		(5,153)	(4,535)	-115%
Total variance for Directorate			(787,400)	(2,090,267)	-39%