

## Appendix C (1)

### Significant Items of Variance from Working Budget

#### General Fund Budget Q3 2016/17- Major Variances from Budget

Service Grouping	Reason for Variance	Actual (Favourable) / Adverse Variance £	Projected (Favourable) / Adverse Outturn £
<b>Finance &amp; Staffing Portfolio</b>			
Housing and Council Tax Benefit	The variance is due to the phasing of the budget: in the past years all the Housing Benefit payments to the Council tenants were posted at year end, which is still assumed in the budget as the process was in place at the time the budget was set, however since the payments are now posted monthly, this creates a variance to the budget to date which will be cleared by the year end.	(607,360)	0
Cost of Council Tax Collection	The variance is due to the phasing of the budget: in the past years the cost of Council Tax Collection was all posted at year end, which is still assumed in the budget as the process was in place at the time the budget was set, however since the payments are now posted monthly, this creates a variance to the budget to date which will be cleared by the year end.	487,900	0
'3C Shared Services Programme Hub	The variance is due to the phasing of the budget: in the past years all the Housing Benefit payments to the Council tenants were posted at year end, which is still assumed in the budget as the process was in place at the time the budget was set, however since the payments are now posted monthly, this creates a variance to the budget to date which will be cleared by the year end.	128,732	42,911
Other net variances		33,889	251
<b>Total variance for Portfolio</b>		<b>43,161</b>	<b>43,161</b>
<b>Corporate &amp; Customer Services</b>			
Land Charges	A £182k contingent liability was brought forward from the 2015-16 accounts regarding a nationwide litigation case brought against local authorities by personal search organisations. Settlement has now been reached and paid, however there is still some uncertainty as to whether this is a full and final settlement of the case. Clarity will be sought and if the case is now closed then £150k can be returned as a saving. No outturn variance is currently projected as any loss in revenue will be met from reserves built up from previous years' surplus.	(165,424)	0
Elections	The adverse variance arises from the Referendum Costs due to be reimbursed by the Government. No outturn variance is expected at year end as money for conducting the referendum will be refunded by that time.	219,911	0
Register of Electors	The positive variance arises from the underspend on the postage costs and an unbudgeted government grant received in Q3.	(59,457)	0
Other net variances		3,118	(1,852)
<b>Total variance for Portfolio</b>		<b>(1,852)</b>	<b>(1,852)</b>
<b>Executive Director (Corporate Services)</b>			
Executive Director - Corporate Services	Savings relating to the current vacancies.	(16,445)	(59,259)
Finance, Policy & Performance	Savings made on unfilled vacancies, some current, some earlier in the year, recruitment at lower than budgeted pay scales and sharing posts with CCC.	(84,163)	(112,217)
Contact Centre	The variance relates to the vacancies earlier in the year.	(39,150)	(39,150)
Housing Benefits	The variance relates to the vacancies remaining throughout the year.	(38,114)	(50,819)
ICT	The current budgeted costs of £283,710 for YTD related to ICT are due to be recharged from the Shared Services by the end of the year. There is an expected overspend of £92,160 notified to use by 3C ICT.	(220,308)	92,160
HR	This variance relates to agency staff costs exceeding the savings made on unfilled vacancies.	32,722	43,629
Other net variances		56,886	(34,699)
<b>Total Staffing variance for Director</b>		<b>(308,572)</b>	<b>(160,354)</b>

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<b>Environmental Services Portfolio</b>			
SSWS	<ul style="list-style-type: none"> <li>• £150k saving on growth budget</li> <li>There was £150k injected into the base budget (£75k by both authorities) to cope with the additional resource necessary to cover growth areas. However, round re-modelling suggests that current growth is containable within current resources. The £150k was profiled as a possible contribution to SSWS savings target of which SCDC would be entitled to 50% (75K).</li> <li>Other variances:</li> <li>• £21k additional income received through recycling credits</li> <li>• £123k saving in fleet fuel</li> <li>• £70k additional income on paper contract</li> <li>• £32k income from collection of bulky household goods</li> <li>• £35k pressure for additional wheeled bin provision</li> <li>• £45k pressure of servicing and repairs bill for vehicles</li> </ul> <p>Despite savings listed above, the reason for the overall adverse variance to date is that SCDC has not recharged to CCC the latter's share of the SSWS costs for period to 31 December 2016.</p>	214,630	(247,000)
Other		23,629	(28,300)
<b>Total variance for Portfolio</b>		<b>238,259</b>	<b>(275,300)</b>
<b>Environmental Health</b>			
Staffing costs analysis for the directorate	Staff vacancies	(205,500)	(274,000)
	Agency staff costs	77,000	124,000
	Specialist advice and consultative services	(33,750)	(45,000)
	Travel allowance, staff training and general equipment	(43,500)	(58,000)
	Other	(13,646)	(360)
<b>Total Staffing variance for Director</b>		<b>(219,396)</b>	<b>(253,360)</b>
<b>Affordable Homes</b>			
Housing Strategic Services	<p>£28k = Q3 salary cost of staff on secondment to Housing Development Agency (recharged to the H.D.A in Jan 2017)</p> <p>£75k staffing costs for Self-Build Project team to be financed from sale of self-build plot sales.</p> <p>£24k adverse variance resulting from staff restructure funded from savings taken in previous year from vacant post.</p> <p>Remaining variance due to profiling of agency staff budget.</p>	141,441	140,000
Warm Homes Unit	The variance is due to the approved Surveyor Post with a budget of £41,690pa, which was missed in error from the original estimate	33,000	41,690
Other		7,300	51
<b>Total Staffing variance for Director</b>		<b>181,741</b>	<b>181,741</b>
<b>Planning Portfolio</b>			
Development Control	The key elements of the variance consist of the Planning Fee income approximately £309k higher than budgeted and Planning Pre-Application income approximately £37k higher than budgeted. This is offset by approximately £78k Legal costs overspend on budget.	(270,054)	(365,054)
Planning Policy	The variance is made up of the unspent consultancy budget and £95k remainder of the credit provision for Local Plan consultancy work carried out in 2015/16, which SCDC have not yet been invoiced for.	(325,104)	(30,104)

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Service Grouping	Reason for Variance	Actual (Favourable) / Adverse Variance £	Projected (Favourable) / Adverse Outturn £
Conservation	The variance is due to the £60k spend on the sale of St Denis's church. This expense was approved by the Portfolio holder on 22 March 2013 and then by the Council on 27 February 2014, but was not included in the budget for 2016/17. This is partially offset by £11k saving on other grants.	39,476	39,476
Travellers Issues	Legal fees budget not spent in the year to date.	(37,490)	(37,490)
Other net variances		25,760	25,760
<b>Total variance for Portfolio</b>		<b>(567,412)</b>	<b>(367,412)</b>
<b>Strategic Planning &amp; Transport Portfolio</b>			
Growth Agenda / New Communities	The key element driving the variance is that growth Agenda Planning Fee income is approximately £114k less than budget. Two large expected Planning Fees, have been delayed, and are now likely to be received in March or April 2017.	168,405	168,405
Northstowe	This balance is based on Northstowe Planning Fees being £73k higher than budgeted and £20k underspend on Consultancy services.	(94,502)	(94,502)
Other		(9,877)	(9,877)
<b>Total variance for Portfolio</b>		<b>64,026</b>	<b>64,026</b>
<b>New Communities &amp; Planning</b>			
Development Control	The variance is mainly due to the use of Agency staff (unbudgeted cost of £252k) to carry out the work remaining from prior years.	139,982	139,982
Planning Office Support Team	Adverse variance is due to 5 posts in the team with the total annual cost of £177,000, approved in January 2016 and therefore not included in the original budget set.	132,382	177,000
Other		17,513	0
<b>Total Staffing variance for Director</b>		<b>289,877</b>	<b>316,982</b>
<b>Other net variances</b>		<b>445,909</b>	<b>(27,251)</b>
<b>Total for General Fund Revenue</b>		<b>165,741</b>	<b>(479,619)</b>

## Appendix C (2) Significant Items of Variance from Working Budget

### Housing Revenue Account Budget Q3 2016/17 - Major Variances from Budget

Service Grouping	Reason for Variance	Actual (Favourable) / Adverse Variance £	Projected (Favourable) / Adverse Outturn £
<b>Housing Repairs - Revenue</b>			
Non-Responsive Maintenance	Favourable variance of £868,347 for year to date reported as a result of new contracts agreed for cyclical maintenance works which will deliver annual savings of £250k against the original estimate and underspending in respect of internal response repair works. However higher spend levels are anticipated over the winter months.	(868,347)	250,000
Other net variances		0	(500,000)
<b>Total variance for Portfolio</b>		<b>(868,347)</b>	<b>(250,000)</b>
<b>Sheltered Housing</b>			
Sheltered Housing / Visiting Support	Variance for Sheltered Housing for the year to date is based on staffing underspends following a restructure, which will be partly offset by reduced service charges calculated at year end. £198,119 cost of Visiting Support for year to date will be covered by the Supporting People grant at the year end.	7,999	(89,521)
Other net variances		(2,523)	(0)
<b>Total variance for Portfolio</b>		<b>5,477</b>	<b>(89,521)</b>
<b>Housing Administration</b>			
Administration	Favourable variance of £145,893 reported year to date is largely due to timing of expenditure postings: council tax owing on void properties (£75k), Service Improvement & Mears Apprentice spend and £24k underspend from Tenancy Audit budget not drawn on to date.	(145,893)	0
Other net variances		0	0
<b>Total variance for Portfolio</b>		<b>(145,893)</b>	<b>0</b>
<b>Reprovision &amp; New Homes Programme</b>			
New build programme	Majority of the current expenditure relates to County Council sites and is recharged to the County Council. This budget meets the cost of abortive schemes, and as such it is hoped that call upon it is minimal.	(8,709)	(40,000)
Other net variances		0	0
<b>Total variance for Portfolio</b>		<b>(8,709)</b>	<b>(40,000)</b>
<b>Income</b>			
Rental income	Higher than anticipated rental income, due to not yet holding voids for sales to meet the higher value voids levy. Projected outturn = £255k favourable against original estimate	(262,999)	(255,000)
Other net variances		0	0
<b>Total variance for Portfolio</b>		<b>(262,999)</b>	<b>(255,000)</b>
<b>Other net variances</b>		<b>(11,473)</b>	<b>(21,013)</b>
<b>Total for Housing Revenue Account</b>		<b>(1,291,945)</b>	<b>(655,534)</b>

## Appendix C (3) Significant Items of Variance from Working Budget

### Capital Budget Q3 2016/17 - Major Variances from Budget

Service Grouping	Reason for Variance	Actual (Favourable) / Adverse Variance £	Projected (Favourable) / Adverse Outturn £
<b>Housing Revenue Account - New Homes Programme</b>			
New Homes - On Site	The scheme at Foxton is completed and final invoices received in January. Remaining budget to be utilised by acquisition of 2 bed properties across the district to ensure right to buy receipts are used within DCLG deadlines.	(1,000,000)	0
Other net variances		(13,081)	0
<b>Total variance for Portfolio</b>		<b>(1,013,081)</b>	<b>0</b>
<b>Housing Revenue Account - Reprovision of Existing Homes</b>			
Reprovision of Existing Homes	The budget to meet the costs of the Robinson Court, Gamlingay scheme has not been spent as quickly as anticipated, due to the need to secure vacant possession and planning permission for this site, following consultation. Robinson Court demolition to commence March 2017. Majority of spend will now be in 2017/18	(335,000)	(400,000)
Other net variances		(610)	0
<b>Total variance for Portfolio</b>		<b>(335,610)</b>	<b>(400,000)</b>
<b>Housing Revenue Account -Cash Incentive Grants</b>			
Grants to Registered Providers	This budget is now vired to New Homes Programme to be used to finance the acquisition of 2 Bed properties.	(293,000)	(390,600)
Other net variances		50	0
<b>Total variance for Portfolio</b>		<b>(292,950)</b>	<b>(390,600)</b>
<b>Housing Revenue Account - Improvement of Housing Stock</b>			
Improvements to Non-Traditional Houses	Orders for work now being raised but a year end underspend of £500k is anticipated	(363,250)	(500,000)
Drainage Surveys and Upgrades	A Contractor has now been appointed to undertake drainage surveys and any resulting upgrade works. The late start to the program will result in an around £300k budget not utilised in the current year, to be rolled over to 2017/18.	(209,000)	(300,000)
Other net variances	A systems issue with our contractor Mears has resulted in a large amount of completed work not yet being invoiced until January (P10). Other year to date underspends against the profiled budget result from late start to new contracts.	(1,273,238)	0
Other net variances		(1,199,463)	0
<b>Total variance for Portfolio</b>		<b>(3,044,951)</b>	<b>(800,000)</b>
		Other Net Variations	(77,899)
<b>Total for Housing Revenue Account Capital</b>		<b>(4,764,491)</b>	<b>(1,590,600)</b>

<b>General Fund</b>			
ICT Development	With the ICT function effectively being managed through the 3c ICT shared service by HDC, the investment in capital has been scaled-back over the last year. It is recognised that there is a collective desire to streamline ICT investment through the 3c development programme with the ultimate goal of achieving large-scale shared savings through a more collaborative investment policy. This variance is not withstanding the £472,000 that has already been approved by Cabinet through the budget rollover process.	(327,077)	(300,000)
Waste Collection & Street Cleansing	2 x RCV's were purchased in January 2017 for £330k (outside this reporting period), the replacement of a further RCV and a small pavement sweeper have been deferred until possibly next year - a rollover will be requested at the year end.	(303,575)	(234,750)
Awarded Watercourses	There was a £90k approved rollover brought forward from 2015-16 underspent budget which will be utilised on the current in-year expenditure. All capital expenditure is met from monies held on the Partnership Infrastructure reserve.	94,207	4,207
Air Quality	Expenditure will be met from monies held in reserve from Northstowe s106	17,388	0
Repurchase of GF Sheltered Properties	The variance is due to the difficulty of correct budget profiling as expenditure only occurs when property is vacated.	(62,885)	0
Grants-Provision of Social Hsg	Further £53k spend by year end - projected outturn £250k favourable with expenditure now predicted to occur in the next year.	(211,500)	(250,000)
Refurbishment of GF Equity Share Properties	No reported spend to date as property repurchased by GF were in acceptable condition for resale without significant investment in refurbishment.	(150,000)	(150,000)
	Other Net Variations	(107,626)	(79,132)
<b>Total for GF Capital expenditure</b>		<b>(1,051,068)</b>	<b>(1,009,675)</b>
<b>Capital Expenditure Total</b>		<b>(5,815,559)</b>	<b>(2,600,275)</b>