

Item

## **Strategy and Resources Scrutiny Committee**

### **2017/18 Revenue and Capital Outturn, Carry Forwards and Significant Variances - Overview**

**To:**

Councillor Robertson, Executive Councillor for Finance and Resources

**Report by:**

Chief Executive, Strategic Directors, Head of Finance

**Date:**

2 July 2018

**Wards affected:**

(All) Abbey, Arbury, Castle, Cherry Hinton, Coleridge, East Chesterton, King's Hedges, Market, Newnham, Petersfield, Queen Edith's, Romsey, Trumpington, West Chesterton

## **Key Decision**

### **1. Executive Summary**

1.1 This report presents, for all Portfolios :

- a) A summary of actual income and expenditure compared to the final budget for 2017/18 (outturn position)
- b) Revenue and capital budget variances with explanations, as reported to individual Executive Councillors and Scrutiny Committees
- c) Specific requests to carry forward funding available from budget underspends into 2018/19.

1.2 The outturn reports presented in this Committee cycle reflect the Executive Portfolios for which budgets were originally approved (which may have changed since, for example for any changes in Portfolio responsibilities). Therefore members of all committees have been asked to consider proposals to carry forward budgets and make their views known to the Executive Councillor for Finance and Resources, for

consideration at Strategy and Resources Scrutiny Committee prior to recommendations to Council. As this report was published prior to completion of all the Scrutiny Committee meetings all comments will need to be taken on board.

- 1.3 The outturn position for the Housing Revenue Account (HRA) was reported to the Housing Scrutiny Committee and the Executive Councillor for Housing on 19 June 2018.

## 2. Recommendations

The Executive Councillor for Finance and Resources is recommended to seek approval from Council for:

- a) Carry forward requests totalling £1,330k General Fund revenue funding from 2017/18 to 2018/19, as detailed in Appendix C.
- b) Carry forward requests of £14,111k capital resources from 2017/18 to 2018/19 to fund rephased net capital spending, as detailed in Appendix D - Overview (including £10,313k General Fund and £3,798 relating to the Housing Capital Investment Plan).
- c) (Request from Communities Portfolio:) allocation of an additional £100,000 from General Fund reserves to be made available for the Community Grants budget in 2019/20 to help fund projects delivered by the voluntary and community sector which will reduce poverty.

## 3. Background

### Revenue Outturn

- 3.1 The overall revenue budget outturn position for all Portfolios is given in the table below. Detail, by service grouping, is presented in **Appendix A**.

2016/17 £'000	General Fund Revenue Summary	2017/18 £'000	% Final Budget
18,259	Original Budget	19,681	86.0
485	Adjustment – Prior Year Carry Forwards	914	4.0
-	Adjustment – BSR Feb 2017	-	-

	approvals		
-	Adjustment – Service Restructure Costs	-	-
-	Adjustment – Earmarked Reserves	2,317	10.1
-	Adjustment – Capital Charges	(60)	(0.2)
-	Adjustment – Central & Support reallocations	-	-
1,331	Other Adjustments	23	0.1
20,075	Final Budget	22,875	100.0
18,045	Outturn	20,903	91.4
<b>(2,030)</b>	<b>(Under)/Overspend for the year on committees</b>	<b>(1,972)</b>	<b>(8.6)</b>
914	Carry Forward Requests - revenue	1,330	5.8
<b>(1,116)</b>	<b>Variation on committees</b>	<b>(642)</b>	<b>(2.8)</b>
(1,139)	Other variances (mainly earmarked reserves and retained business rates)	(648)	(2.8)
466	Capital expenditure financed from revenue	298	1.3
<b>(1,789)</b>	<b>Variance and reduced use of General Fund Reserves</b>	<b>(992)</b>	<b>(4.3)</b>

3.2 **Appendix A** shows original and final budgets for the year (with the movements summarised in the above table) and compares the final budget with the outturn position for all Portfolios for 2017/18. The original revenue budget for 2017/18 was approved by Council on 23 February 2017.

3.3 **Appendix B** provides explanations of the main variances.

3.4 **Appendix C** lists revenue carry forward requests.

## Capital Outturn

- 3.5 The overall capital budget outturn position for all Portfolios is given in the table below. **Appendix D** shows the outturn position by scheme and programme with explanations of variances.

<b>2016/17 £'000</b>	<b>General Fund Capital Summary</b>	<b>2017/18 £'000</b>	<b>% Final Budget</b>
17,860	Final Budget	39,843	100.0
27,498	Outturn	27,831	69.9
<b>45,358</b>	<b>Variation - (Under)/Overspend for the year</b>	<b>(12,012)</b>	<b>(30.1)</b>
19,903	Rephasing Requests	10,313	25.9
<b>(25,455)</b>	<b>Variance</b>	<b>(1,699)</b>	<b>(4.3)</b>

<b>2016/17 £'000</b>	<b>HRA Capital Summary</b>	<b>2017/18 £'000</b>	<b>% Final Budget</b>
37,271	Original Budget	47,263	196.7
2,171	Adjustments (Re-phasing -prior year)	2,668	11.1
(13,159)	Other Adjustments	(25,905)	(107.8)
26,283	Final Budget	24,026	100.0
23,373	Outturn	18,923	78.8
<b>(2,910)</b>	<b>(Under)/Overspend for the year</b>	<b>(5,103)</b>	<b>(21.2)</b>
2,896	Re-phasing Requests	3,798	15.8
<b>(14)</b>	<b>(Under ) / Overspend</b>	<b>(1,305)</b>	<b>(5.4)</b>

## General Fund

- 3.6 The major reasons for variances and rephasing includes **Environmental Services and City Centre** £690k for the vehicle replacement programme where there have been delays in deliveries, **Streets and Open Spaces** unspent budget for the Environmental Improvements Programme of £448k (plans are being developed for future use of this budget), **Planning Policy and Transport** transfer of budgets for the cycleways programme £358k (where the plan to spend is currently being developed) and the car parks sprinkler system £381k (which is due to be completed in June 2018), **Finance and Resources** Investment in Commercial Property Portfolio £2,427k and Building works at the Guildhall to reduce carbon emissions and improve energy efficiency £437k, **Strategy and Transformation** equity loan to CIP in relation to the Mill Road Development £950k.

## HRA

- 3.7 Spending in the Housing Capital Investment Plan in 2017/18 was below that originally anticipated, with significant reduction in the budget, particularly for new build expenditure as part of the Medium Term Financial Strategy in September / October 2017.
- 3.8 At outturn, against the latest capital budget approved, underspending of £1,383,000 was evident in new build investment, with slippage of £1,094,000 identified. This related predominantly to delays at Anstey Way, Ventress Close and the 2015/16 garage sites, where obtaining vacant possession and planning permissions, selecting contractors, and for some sites agreeing new processes with the Cambridge Investment Partnership has introduced some delays.
- 3.9 Investment in the housing stock, in respect of decent homes and other capital activity was underspent by £2,088,000, with the need to defer £1,291,000 of investment into future years having been identified.
- 3.10 The capital expenditure relating to the re-acquisition of shared ownership dwellings was not as great as anticipated in 2017/18, and the allowance of £1,171,000 to meet inflation across all aspects of the programme was not allocated, as underspending across the programme meant that this was not necessary. It is requested that the inflation allowance is re-phased into 2018/19 to allow the authority to proceed and enter into the build contracts and affordable housing agreements that have been delayed.

- 3.11 Permission is sought to re-phase the use of £95,000 direct revenue financing of capital expenditure from the Housing Revenue Account into 2018/19, and to recognise the deferral of assumed capital receipts for the sale of shared ownership properties at Clay Farm (£2,199,000) and Devolution Grant (£668,000), where these will be used to finance the re-phased capital expenditure identified.
- 3.12 Recognition also needs to be given to a reduced use of major repairs reserve as a funding source in 2017/18 (£1,182,000), with the need to recognise the deferred use of this in 2018/19 to finance re-phased capital expenditure.

#### **4. Implications**

- 4.1 The net variance from the final budget (see above) on committees would result a decreased use of General Fund reserves of £1,972k. After revenue carry forwards of £1,330k this is £642k. After capital projects financed from revenue of £298k and net reductions (mainly for earmarked reserves and retained business rates) the overall variance and decreased use of General Fund Reserves is £992k.
- 4.2 A decision not to approve a carry forward request may impact on officers' ability to deliver the service or scheme in question and this could have financial, staffing, equality and poverty, environmental, procurement or community safety implications.

##### **(a) Financial Implications**

Any financial implications are included in the Appendices.

##### **(b) Staffing Implications**

Any staffing implications are included in the Appendices.

##### **(c) Equality and Poverty Implications**

Any equality and poverty implications are included in the Appendices.

##### **(d) Environmental Implications**

Any environmental implications are included in the Appendices.

##### **(e) Procurement Implications**

Any procurement implications are included in the Appendices.

## (f) Community Safety Implications

Any community safety Implications are included in the Appendices.

## 5. Consultation and communication considerations

Public consultations are undertaken throughout the year and can be seen at:

[cambridge.gov.uk/current-consultations](http://cambridge.gov.uk/current-consultations)

## 6. Background papers

These background papers were used in the preparation of this report:

- Closedown Working Files 2017/18
- Directors' Variance Explanations – March 2018
- Budgetary Control Reports to 31 March 2018
- Capital Monitoring Reports – March 2018

## 7. Appendices

The following items, where applicable, are included for discussion:

Appendix	Proposal Type	Included
A	Revenue Summary for this portfolio	✓
B	Revenue Major Variances for this portfolio	✓
C	Carry Forward Requests for this portfolio	✓
D	Capital Summary for this portfolio	✓

## 8. Inspection of papers

To inspect the background papers or if you have a query on the report please contact:

Authors' Names: John Harvey  
Authors' Phone Numbers: 01223 - 458143  
Authors' Emails: [john.harvey@cambridge.gov.uk](mailto:john.harvey@cambridge.gov.uk)

O:\accounts\Committee Reports & Papers\Strategy & Resources from July 2007\2018 June\Overview\Final\S&R (Overview) - Committee Outturn Report Jun 2018 FINAL.docx

## General Fund Overview / Strategy &amp; Resources Scrutiny Committee

## Revenue Budget - 2017/18 Outturn

Committee / Portfolio	Original Budget £000	Final Budget £	Outturn £	Variation Increase / (Decrease) £	Carry Forward Requests - see Appendix C £	Net Variance £
<b>Environment &amp; Community Services</b>						
Communities	7,349	7,476	7,494	18	0	18
Environment Services & City Centre	4,287	4,188	4,462	274	33	307
Streets & Open Spaces	6,455	6,443	6,130	(313)	215	(98)
<b>Total Environment &amp; Community Services</b>	<b>18,091</b>	<b>18,107</b>	<b>18,086</b>	<b>(21)</b>	<b>248</b>	<b>227</b>
<b>Planning &amp; Transport</b>						
Planning Policy & Transport	(1,226)	(1,195)	(1,202)	(7)	10	3
<b>Total Planning &amp; Transport</b>	<b>(1,226)</b>	<b>(1,195)</b>	<b>(1,202)</b>	<b>(7)</b>	<b>10</b>	<b>3</b>
<b>Housing</b>						
Housing GF	3,462	3,597	3,196	(401)	348	(53)
<b>Strategy &amp; Resources</b>						
Finance & Resources	(5,112)	(4,753)	(5,501)	(748)	300	(448)
Strategy & Transformation	4,466	7,119	6,324	(795)	424	(371)
<b>Total Strategy &amp; Resources</b>	<b>(646)</b>	<b>2,366</b>	<b>823</b>	<b>(1,543)</b>	<b>724</b>	<b>(819)</b>
<b>Total Portfolios / Committees</b>	<b>19,681</b>	<b>22,875</b>	<b>20,903</b>	<b>(1,972)</b>	<b>1,330</b>	<b>(642)</b>
Capital accounting adjustments	(6,155)	(6,099)	(6,101)	(2)		(2)
Capital expenditure financed from revenue	2,348	2,405	2,703	298		298
Contributions to earmarked funds	6,118	6,669	6,900	231		231
Contributions to/(from) Reserves	(2,330)	(4,355)	(2,033)	2,322	(1,330)	992
	<b>(19)</b>	<b>(1,380)</b>	<b>1,469</b>	<b>2,849</b>	<b>(1,330)</b>	<b>1,519</b>
<b>Net spending requirement</b>	<b>19,662</b>	<b>21,495</b>	<b>22,372</b>	<b>877</b>	<b>0</b>	<b>877</b>
<b>Financed by:</b>						
Settlement Funding Assessment	(5,138)	(5,137)	(5,901)	(764)		(764)
Locally Retained Business Rates - growth element				0		0
New Homes Bonus (NHB)	(5,962)	(5,962)	(5,972)	(10)		(10)
Other grants from central government:			(58)	(58)		(58)
Appropriations from earmarked funds	(755)	(2,589)	(2,634)	(45)		(45)
Council Tax	(7,839)	(7,839)	(7,839)	0		0
Collection Fund (Surplus)/Deficit	32	32	32	0		0
<b>Total Financing</b>	<b>(19,662)</b>	<b>(21,495)</b>	<b>(22,372)</b>	<b>(877)</b>	<b>0</b>	<b>(877)</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Changes between original and final budgets may be made to reflect:

- portfolio and departmental restructuring
- approved budget carry forwards from the previous financial year
- technical adjustments, including changes to the capital accounting regime
- virements approved under the Council's constitution
- additional external revenue funding not originally budgeted

and are detailed and approved:

- in the January committee cycle (as part of the Budget-Setting Report, BSR)
- in the June/July committee cycle (outturn reporting and carry forward requests)
- in September (as part of the Medium-Term Financial Strategy, MTFS)
- via technical adjustments/virements throughout the year



## Communities Portfolio / Environment and Community Scrutiny Committee

Revenue Budget 2017/18 - Major Variances  
from Final Revenue Budgets

Service Grouping	Reason for Variance	Amount £	Contact
<b>Community Centres</b>	<p>£27k The Meadows: Non essential maintenance works have been put on hold due to the Community Facilities Review. We have also managed to achieve more income from room hire than anticipated.</p> <p>£101k Clay Farm: revenue spend up until 14.2.18 (handover) has been met from contractual compensation arising from construction delays - resulting in an anticipated underspend.</p> <p>£28k net overachievement of income at other centres</p>	(155,886)	Sally Roden
<b>Community Services Admin</b>	There has been a planned underspend against our facilities maintenance code in order to offset some of the additional costs relating to the Cambridge Live contract.	(27,676)	Cathy Heath
<b>Cultural and Community</b>	<p>There have been a range of additional costs in respect of the Corn Exchange or Cambridge Live contract, which can be itemised as follows:</p> <p>a) Maintenance (landlord responsibility) £44,000</p> <p>b) City Events - agreed additional costs due to new HSE guidance £48,000</p> <p>c) Funding agreed for legal advice in lieu of Retained Services Agreement (RSA) £5,000</p> <p>d) Funding agreed for financial support in lieu of RSA £5,000</p> <p>e) Business plan advice to the Council £30,000</p> <p>f) CL set up costs - loan provision £124,760</p>	267,774	Jane Wilson
<b>Sport &amp; Recreation</b>	<p>The main underspends on the Leisure Management / Contract are due to:</p> <p>a) £8k Contract Variations – This is a sum allocated for any variation to the leisure contract from utility bill increases to major plant failure. This year we have managed a planned underspend to support additional costs relating to the Cambridge Live contract.</p> <p>b) £19k Discretionary Rate Relief: The pools have been revalued for Rates and they have come down and hence the under spend now showing against the DRR allocation within the budget based on previous years' DRR payments.</p> <p>c) £37k Contract Sums – The discrepancy has arrived from the compounded annual inflation added to the contract budget sum over the last 5 years. It is the difference from the CPI inflation rate that the contract sum is actually inflated by. The contract sum is inflated by September's CPI rate and over the previous three years this has been very low - hence the gap between the actual and budget allocation. This gap will close quite quickly if the CPI for September continues to exceed the 2.25% used to inflate the Council budget - this year CPI was 2.8% in Sept 2017.</p>	(61,164)	Ian Ross
<b>Other</b>	Grants, Children and Youth, Neighbourhood Community Development	(5,285)	-
<b>Total</b>		<b>17,763</b>	

## Streets & Open Spaces Portfolio / Environment and Community Scrutiny Committee

### Revenue Budget 2017/18 - Major Variances from Final Revenue Budgets

Service Grouping	Reason for Variance	Amount £	Contact
<b>Bereavement Services</b>	City of Cambridge Cemetery - Various underspends and overachievements over a number of codes. Largely due to a reduction in burials and the grounds and building maintenance budgets being underspent.	(25,877)	Glyn Theobald
	Cambridge Crematorium - The A14 widening project continues to have a negative effect on revenue across the service and is adversely affecting peoples choice of location. The negative effect is likely to continue until the new road access is constructed in 2018/19 and beyond. We are however opening up Newmarket road chapel for services and this is expected to have a positive effect on funeral directors and members of the public who are avoiding the A14 works	138,603	Glyn Theobald
	Burials and Grounds - A post remains vacant within the burial and grounds team and the service will be looking to recruit in 18/19 for a multifunctional roll to cover the service resilience	(20,871)	Glyn Theobald
	Central Costs - £40k temporary agency staff budget remained for the service management cover which remained unused as bereavement service manager was in post in May 2017. The underspend on various codes enabled the service bottom line to be achieved despite the impact from the A14.	(97,366)	Glyn Theobald
<b>Environmental Improvements</b>	Project Delivery (Costs recovered) - Variance relates primarily to under-recovery of income (as a consequence of work on projects under development, and continuing high level of officer input needed on difficult, legacy, projects) allied with costs of staffing changes and temporary cover of vacant posts. Recharges under review with Finance.	85,456	John Richards
<b>Open Space Management</b>	Bill Posting & Distribution - There is an underlying budget issue which will need to be addressed for future budgets.	41,145	Anthony French

## Streets & Open Spaces Portfolio / Environment and Community Scrutiny Committee

### Revenue Budget 2017/18 - Major Variances from Final Revenue Budgets

Service Grouping	Reason for Variance	Amount £	Contact
<b>Open Space Management</b>	Open Space Management - Overspend of £10,000 against budget, with additional income due to delays from the University Arms Hotel refurbishment and part use of Parkers Piece.	(112,582)	Alistair Wilson
	Closed Churchyards - Related to not being able to undertake a project at Mill Road on vegetation removal due to poor weather during first quarter of 2018	(29,040)	Anthony French
	Open Space Asset Management - Figure relates to income as per the original agreement regarding the University Arms Development.	(104,724)	Alistair Wilson
	Public Toilets - Most of this underspend relates to a bid of 48K for improvements - and this is requested to be carried forward	(42,945)	Anthony French
<b>Streets &amp; Open Spaces</b>	Street Cleaning - Direct - Mainly due to underspends of 33k on basic pay and pensions, 38k on other premises related costs and 21k on use of subcontractors plus an over achievement in income of £37k which is offset by overspends of 10k in agency / temp staffing costs and 12k overspend on vehicle costs.	(124,090)	Don Blair
	Public Realm Enforcement - 10k underspend on basic pay and £24k over achievement in income(fixed penalty income).	(26,352)	Wendy Young
<b>Other</b>	Miscellaneous	4,913	-
<b>Total</b>		<b>(313,730)</b>	

## Environmental Services & City Centre Portfolio / Environment and Community Scrutiny Committee

### Revenue Budget 2017/18 - Major Variances from Final Revenue Budgets

Cost Centre	Reason for Variance	Amount £	Contact
Environment - Environmental Health	Control of Disease - The most recent recruitment into Pest Control was a Pest Control Officer who replaced a Senior Pest Control Officer at a lower cost to the Service. Commercialisation of the Pest Control Service is under consideration for which underspend can be utilised in terms of recruitment in order to meet future service needs.	(20,316)	Karen O'Connor
	Cambridge University Contract: £62,257 of the variance is funded from monies paid by the University and held by Planning (see S&OS Portfolio) Since the contract terminated in Sep 2017 spend was incurred on an EHO which so was not met from the University and this remaining balance of £26,272 is the net actual overspend. The EHO post was secured as permanent base funding from 2018/19 onwards and will be paid from the Scientific Team cost centre. This cost centre is no longer required as there is no longer a funding arrangement in place with the University.	88,529	Jo Dicks
Environment - Licencing	Liquor Licensing - Due to maternity vacancy some staffing costs have not been spent. Due to self funding cost centre any deficit or credit needs to be carried forward to the 2018/19 budget	(33,327)	Karen O'Connor
Environment - Waste and Recycling	Waste Collection - On a net operational budget of £1258k there has been an overspend of £125k for the City's part of the shared waste service. A creditor raised in 16/17 was £14k more than the actual payment resulting in the net balance on operational spend for the waste service as a whole totalling £111k. The main reasons for the overspend on the waste collection budget was due to RECAP Recycling Contract and Market changes plus the hire of additional crews to support service changes. There has also been underspends on fuel.	138,171	Suzanne Hemingway
Environment - Garage and Fleet Services	Garage External Work - The negative budgetary pressure is primarily driven by key contracts not realising forecast budgets	219,531	David Cox
Environment - Tourism and City Centre Management	Chesterton Coordinator - This post was initially a 2 year contract. In December 2016 it was decided not to renew the contract and the contract ended in January 2017. Redundancy was paid to the employee from the 17-18 budget.	(23,924)	Daniel Ritchie
Other	Miscellaneous - Other cost centres where the variance is less than £20,000 each.	(94,018)	-
<b>Total</b>		<b>274,646</b>	

## Planning Policy & Transport / Planning and Transport Scrutiny Committee

### Revenue Budget 2017/18 - Major Variances from Final Revenue Budgets

Service Grouping	Reason for Variance	Amount £	Contact
<b>Environment - Parking Services</b>	Car Parks - This represents the total over achievement of all car parks and is mainly due to increased tourism parking and sales of season tickets	(78,832)	Sean Cleary
	Shopmobility - small underspends within both cost centres	(22,660)	Sean Cleary
<b>Environment - Planning</b>	City Development - There has been a reduction in major fee income compared to projections. However, this is largely due to large scale major schemes being delayed and slower to come forward than originally programmed for. Darwin Green has been subject to delays as a result of Brexit and a reorganisation at Barratts but is now moving forward. Delays with the West Cambridge outline application which has been impacted by strategic transport issues has meant that reserved matters have not been submitted. Projects on Cambridge Biomedical Campus have also been delayed. Some PPA income is still being recovered against work streams from 2017-18. This has been due to the fact that these work streams ran very close to year end and some of the external partners require board approval for signing off the PPA expenditure. These outstanding payments will be made by the end of June and are in the region of £100,000 in total. This together with the delayed major application fee income would match the original income forecast.	472,557	Stephen Kelly
	Cambridge University Contract - This money funded other spend in other areas including £62,257 for the EHO post within the Environmental Services and City Centre portfolio. The contract has now expired and the outstanding funding up to the date of termination of the contract has been paid by Cambridge University.	(168,041)	Sharon Brown
	Urban Design & Conservation - The variance against the cost centre is mainly due to an underspend in the salary budget. The Urban Design & Conservation Manager post is vacant (post holder left in October 2016) and not being recruited into given the Shared Service processes. The Urban Designer Post was vacant from February 2017 until July 2017.	(92,545)	Jonathan Brookes
	Taxicard Service - Underuse of current Taxicard vouchers by eligible customers	(56,762)	Sara Saunders
<b>Environment - Director &amp; Business &amp; Information Service (BIS)</b>	Urban Growth Project Management - In 2017/18, the cost centre has included the budget for the Corporate Growth Programme Manager post, which has been vacant since 2015/16. The predicted underspend has been highlighted in monitoring returns throughout 2017/18. The post has been deleted and the funding reassigned to the new Senior Data Scientist post within the Corporate Policy cost centre.	(57,333)	Tim Wetherfield
<b>Other</b>	Miscellaneous	(2,856)	-
<b>Total</b>		<b>(6,472)</b>	

## General Fund Housing Portfolio / Housing Scrutiny Committee

### Revenue Budget 2017/18 - Major Variances from Final Revenue Budgets

Service Grouping	Reason for Variance	Amount £	Contact
<b>Housing Strategy, Home Aid, Housing Advice, General Fund and Other Housing</b>			
Flexible Homeless Support Grant	Flexible Homeless Support Grant was awarded to the authority by Central Government to assist in meeting the increased statutory requirements of the new Homeless Reduction Act. As part of the budget process in January / February 2018 it was agreed that the resource would be utilised to fund additional staffing across a number of years to allow the authority to fulfil its obligations.	(323,869)	David Greening
Housing Strategy	Underspending in Housing Strategy was due to the Development Officer having been seconded to South Cambridgeshire District Council for the entire year, a 7 hour a week vacancy in the Housing Strategy Manager post, held for funding research and government grant for community housing projects, which was not required to be spent in-year. The grant is being used to fund CLT East to work with community groups and offer grants to groups. Request made to carry unspent community housing grant forward into 2018/19.	(102,596)	Helen Reed
125 / 451 Newmarket Road	Rent income under-achieved and significant maintenance works required in 2017/18, particularly at 451 Newmarket Road, where decoration and flat roofing works were required.	40,604	David Greening
Choice Based Lettings (Revenue Running Costs)	The revenue running costs for the Sub-Regional Choice Based Lettings system were less than anticipated in 2017/18, with the contribution to South Cambridgeshire District Council for administering the scheme and IT costs both less than budgeted.	(23,683)	David Greening
Contributions to / from the HRA	The recharge from the HRA to the General Fund for the cost of upkeep to shared amenities was greater than budgeted in 2017/18, due in part to the cost of amenity street lighting.	18,862	Julia Hovells
Housing Advice Service	Expenditure in the Housing Advice Service for 2017/18 exceeded the budget, predominantly due to the need to employ additional staff resource to respond to the requirements of the new Homeless Reduction Act. This expenditure was funded using Flexible Homeless Support Grant, with the balance of the grant to be carried forward into 2018/19.	17,614	David Greening

## General Fund Housing Portfolio / Housing Scrutiny Committee

### Revenue Budget 2017/18 - Major Variances from Final Revenue Budgets

Service Grouping	Reason for Variance	Amount £	Contact
Other		11,121	
<b>Total</b>		<b>(361,947)</b>	
<b>Environment - Environmental Health</b>			
Energy Officer	The majority of the variance is due to Sharing Prosperity Activity that will continue in the new financial year. This funding will automatically be carried forward as per agreed process of the Sharing Prosperity Fund. The remaining variance is due to under activity as a result of priority given to other projects.	(38,075)	Jo Dicks
Other		(2,454)	
<b>Total</b>		<b>(40,529)</b>	
<b>Total for Housing Portfolio</b>		<b>(402,476)</b>	

**Finance & Resources Portfolio /  
Strategy & Resources Scrutiny Committee**

**Revenue Budget 2017/18 - Major Variances  
from Final Revenue Budgets**

Service Grouping	Reason for Variance	Amount	£	Contact
Finance - General	The variance is primarily due to: - Higher than budgeted MRP charges resulting from earlier than forecast acquisition of various commercial properties during the 2017/18 financial year - £170k. (The additional MRP charges are more than offset by additional commercial property rental income - (£472k) greater than budget.) - Higher than budgeted interest charge from the HRA - £178k. - Higher than budgeted interest received - (£117k).	222,241		Caroline Ryba
General Properties and Grand Arcade	This variance is primarily due to earlier than forecast completion of a number of Commercial Property acquisitions that took place during the 2017/18 financial year resulting in an over achievement of rental income compared to budget of £472k. The over achievement of income is partly offset by higher than budgeted MRP charges of £170k (charged to a Central Finance cost centre). The remaining variance is primarily due to an over achievement of rental income from geared ground rents where the Council receives a proportion of income generated by property but managed by others.	(607,479)		Dave Prinsep
Sustainable City	Underspend is mainly due to the Sustainable City Grants being undersubscribed (£22,000 awarded against £32,000 budget) and not paying two sustainability partnership grants (Travel to Work Partnership and Biodiversity Partnership), as these were no longer required.	(28,722)		David Kidston
Revenues and Benefits	The variance is primarily due to (a) unspent Homelessness Prevention Funding of (£158k) allocated to Discretionary Housing Payment use (top up funding) for which a carry forward of budget to the 2018/19 financial year was approved at the Strategy & Resources Scrutiny Committee meeting on 19 March 2018 (see Appendix C) and (b) net subsidy differences of £120k within overall expenditure of £38.4 million.	(21,426)		Alison Cole
Corporate Business Support	Underspend is due to difficulty in recruiting and vacant posts being held during the Business Support restructure. There is also an underspend in maintenance in tools and equipment. Mailing equipment is not being replaced as our requirements are likely to change as a result of the print to mail project.	(69,284)		Emma Farrington
Corporate Business Processing	Underspend is due to vacant posts being held during the transfer to the shared planning service, and reduced hours on a number of other posts.	(55,426)		Emma Linney
<b>Support Services</b>				
Accountancy & Support Services	The variance is primarily due to a later than originally forecast 'go live' date for the new Financial Management System. This led to increased costs with respect to the backfill of staff that are directly involved with the project and increased project management costs.	27,915		Caroline Ryba
Other Support Services	Overspend is primarily due to the cost of recruitment and interim cover with respect to the Strategic Director post.	26,517		Caroline Ryba
Internal Audit (Shared with SCDC)	The variance is due to two vacant posts in the establishment, which have not been recruited into (e.g. salary, NI and pension costs) partially offset by agency worker costs.	(57,586)		Jonathan Tully
Human Resources	Underspends of £6k on ICT maintenance and support, some pension and part year vacancies and various small underspends over a number of codes. In addition we have created budget provision of £40k for a management development programme by virement from service budgets into corporate HR learning and development budgets. This is profiled for 2018 and will appear as an underspend until the programme commences so will require carry forward to 2018/19.	(87,737)		Deborah Simpson
IT	The variance is primarily due to an overspend on ICT Shared Services costs - £80k (based on on-account charges for the 2017/18 financial year and a creditor adjustment for the 2016/17 financial year) and an overspend on development days/project costs - £76k.	146,881		Fiona Bryant



**Finance & Resources Portfolio /  
Strategy & Resources Scrutiny Committee**

**Revenue Budget 2017/18 - Major Variances  
from Final Revenue Budgets**

<b>Service Grouping</b>	<b>Reason for Variance</b>	<b>Amount</b>	<b>£</b>	<b>Contact</b>
Legal	The surplus of £22k demonstrates the Practice is in a stable position and starting to perform well against objectives. This is due to Improved performance in terms of hours recorded, improved efficiency and staff productivity.	(22,588)		Tom Lewis
Property Services	Variance is primarily due to focusing on delivery of Phase II of the Office Accommodation Strategy and reviewing how to develop the Phase III feasibility study. A carry forward request of £100,000 will be submitted to Strategy & Resources Scrutiny Committee in order that the feasibility study can be undertaken during the 2018/19 financial year (see Appendix C).	(115,301)		Dave Prinsep
Admin Buildings (including Facilities Management)	The underspend is primarily due to lower utility costs with respect to the Mandela House building which was only partly occupied during the 2017/18 financial year - £35k. The remaining variance is due to minor net positive variances on a range of premises, supplies and services and income budget headings.	(67,472)		Will Barfield
<b>Other</b>	Various	(39,362)		-
<b>Total</b>		<b>(748,829)</b>		

## Strategy &amp; Transformation Portfolio / Strategy &amp; Resources Scrutiny Committee

Revenue Budget 2017/18 - Major Variances  
from Final Revenue Budgets

Service Grouping	Reason for Variance	Amount £	Contact
<b>Corporate Strategy</b>	Underspend is primarily due to salary costs (£33,000) due to a change in the working pattern for the Strategy and Partnerships Manager and vacancies in the Corporate Project manager and Corporate Strategy Officer posts plus a number of other smaller underspends across elements of the budget, including surveys (£3,000) corporate interpreting contract (£3,000) and consultants (£2,000)	(43,688)	Andrew Limb
<b>Democratic Services</b>	Electoral Registration and Elections: The variance occurs due to money recorded as expected to be received from the government to cover the expense of the 2017 elections. The cost of snap elections in 2017 exceeded the Council budget by £30k and to cover the balance as well as the base budget of £25k a debtor has been recorded for £63k, which should cover the total spend of £56k and all of the recharges. When the money is received, it will be re-allocated appropriately to account for the total costs of all the elections and this means the Elections account is expected to balance to Nil, with the overspend covered by the grant received.	(22,762)	Vicky Breeding
<b>CCTV</b>	An underspend in the year has been managed so that a carry forward request can be made for £45k (CCC's required share) to provide essential urgent maintenance of the CCTV system than followed on from a technical survey that was carried out.	(61,947)	Joel Carre
<b>Community Safety</b>	The variance reflects restricted grant funding which will be applied in 2018/19.	(26,569)	Lynda Kilkelly
<b>Corporate &amp; Democratic Services</b>	Specific Corporate cost centres are cleared to this central code and the majority of this variance relates to Civic Affairs which had higher income this year as the cost centre holds income from lettings of civic rooms by Cambridge Live as well as underspends on both salaries (due to a 3 month's vacancy) and the Mayor's hospitality.	(28,259)	Gary Clift
<b>Central Provisions and Centrally allocated costs</b>	Variances on centrally budgeted items such as Youth Apprenticeship scheme £147k underspend and £77k overspend on Notional Discretionary Rate relief are offset by actual spend within services so are overall net nil to the Council. The remaining balance is mainly a net underspend of £160k cost of change (such as redundancies) and is requested to be carried forward to meet future costs of change. This is linked to the Programme Office work.	(270,478)	John Harvey
<b>Pensions - Early Retirements and Past Deficit</b>	Following the latest triennial review and negotiations for a 3 year up-front settlement, the anticipated contributions from the GF to meet the pension deficit are lower than previously budgeted.	(48,950)	John Harvey
<b>Programme Office</b>	Underspends across a range of projects due to profiling of spend, progress of delivery and delays in recruitment or awarding contracts. Significant underspend of (£40K) Shared Services programme office contribution. There is a request to carry forward £219k of this balance into 2018/19 as the 2018/19 budget was based upon a carry forward at year end.	(291,538)	Paul Boucher
<b>Other</b>		-	-
<b>Total</b>		<b>(794,191)</b>	

**Communities Portfolio / Environment and Community Scrutiny  
Committee**

**Revenue Budget 2017/18 - Carry Forward Requests**

**Request to Carry Forward Budgets from 2017/18 into 2018/19**

Item	Reason for Carry Forward Request	Amount £	Contact
	No carry forwards are requested for this portfolio		
	<b>Total Carry Forward Requests for Communities Portfolio</b>		

## Streets & Open Spaces Portfolio / Environment and Community Scrutiny Committee

### Revenue Budget 2017/18 - Carry Forward Requests

#### Request to Carry Forward Budgets from 2017/18 into 2018/19

Item	Reason for Carry Forward Request	Amount £	Contact
1	<p><b>Closed Churchyards</b> Carry forward request is being made for the War Memorial Refurbishment which was planned for early part of 17/18. Although sufficient funds remained the poor weather in the first few months of 2018 meant unsuitable conditions for repair. A carry forward is requested to enable the work to be completed during summer 2018.</p>	18,000	Anthony French
2	<p><b>Open Space Management</b> Carry forward request is being made for monies that have been received as a result of the University Arms development to be used for improvement works to Open Spaces Citywide in 2018/19.</p>	112,500	Alistair Wilson
3	<p><b>Open Space Asset Management</b> Carry forward request is being made for monies that have been received as a result of the University Arms development to be used for improvement works to Parker's Piece Cricket Wickets in 2018/19.</p>	60,000	Alistair Wilson
4	<p><b>Public Toilets</b> Carry forward request is being made for Jesus Green public toilets refurbishment</p>	25,000	Anthony French
	<p><b>Total Carry Forward Requests for Streets &amp; Open Spaces Portfolio</b></p>	<b>215,500</b>	

**Environmental Services & City Centre Portfolio / Environment and  
Community Scrutiny Committee****Revenue Budget 2017/18 - Carry Forward Requests**

Request to Carry Forward Budgets from 2017/18 into 2018/19

<b>Item</b>	<b>Reason for Carry Forward Request</b>	<b>Amount £</b>	<b>Contact</b>
<b>1</b>	Liquor Licensing - This cost centre is self financing and the balance should be carried forward each year	33,330	Y O'Donnell
	<b>Total Carry Forward Requests for Environmental Services &amp; City Centre Portfolio</b>	<b>33,330</b>	

**Planning Policy & Transport / Planning and Transport Scrutiny Committee****Revenue Budget 2017/18 - Carry Forward Requests**

Request to Carry Forward Budgets from 2017/18 into 2018/19

Item	Reason for Carry Forward Request	Amount £	Contact
1	Right to Bid/Assets of Community Value - Held on behalf of Council Tax Payers wishing to seek professional advice	10,250	Stephen Kelly
	<b>Total Carry Forward Requests for Planning Policy &amp; Transport Portfolio</b>	<b>10,250</b>	

## General Fund Housing Portfolio / Housing Committee

### Revenue Budget 2017/18 - Carry Forward Requests

Request to Carry Forward Budgets from 2017/18 into 2018/19 and future years

Item		Request £	Contact
	<b>Housing General Fund</b>		
1	Community Housing Fund Grant awarded for promoting / developing community-led housing. A carry forward is requested to allow CLT East to work with community groups and to allow the award of grants to community groups to take projects forward.	41,920	Helen Reed
2	Flexible Homeless Grant and the Administrative Burden Grant are ring-fenced grants awarded to allow the authority to prepare for and meet the statutory demands resulting from the new Homeless Reduction Act. This funding will be required across a number of financial years to meet the requirements under the Act..	306,200	David Greening
	<b>Environment - Environmental Health</b>		
3	No carry forward requests	0	
<b>Total Carry Forward Requests for General Fund Housing Portfolio</b>		<b>348,120</b>	

**Finance & Resources Portfolio /  
Strategy & Resources Scrutiny Committee**

**Revenue Budget 2017/18 - Carry Forward Requests**

Request to Carry Forward Budgets from 2017/18 into 2018/19

Item	Reason for carry forward request	Amount £	Contact
1	<p><b>Revenues and Benefits</b> Request to carry forward unspent Homelessness Prevention funding of £158,000 to support Discretionary Housing Payments. (N.B. The above-mentioned carry forward request was approved at the Strategy &amp; Resources Scrutiny Committee meeting on 19 March 2018).</p>	158,000	Alison Cole
2	<p><b>Human Resources - Organisational Development</b> We made a budget provision of £41.5k for the management development programme by virement from service budgets and HR into corporate HR learning and development budgets. This was profiled for 2018 and will appear as an underspend until the programme commences.</p>	41,500	Deborah Simpson
3	<p><b>Property Services</b> The focus for the 2017/18 financial year was on delivering Phase II of the Office Accommodation Strategy. A carry forward of budget of £100,000 is requested in order that the Office Accommodation Strategy Phase III feasibility study can be undertaken during the 2018/19 financial year.</p>	100,000	Dave Prinsep
	<b>Total Carry Forward Requests for Finance &amp; Resources Portfolio</b>	<b>299,500</b>	



## Strategy & Transformation Portfolio / Strategy & Resources Scrutiny Committee

### Revenue Budget 2017/18 - Carry Forward Requests

Request to Carry Forward Budgets from 2017/18 into 2018/19

Item	Reason for Carry Forward Request	Amount £	Contact
1	<p><b>CCTV</b> An underspend in the year has been managed so that a carry forward request can be made for £45k (CCC's required share) to provide essential urgent maintenance of the CCTV system than followed on from a technical survey that was carried out.</p>	45,000	Joel Carre
2	<p><b>Provision for costs of change.</b> The year end balance is required to be carried forward as potential costs arising from delivering transformation projects that are currently in progress or which will now be delivered later than originally planned. It also covers the provision for costs as a result of change.</p>	137,500	Paul Boucher
3	<p><b>Programme Office</b> The programme is based on a forward look of 2 years. The year-end balance is required to be carried forward to provide the capacity for delivering transformation projects that are currently in progress or which will now be delivered later than originally planned. The transformation budget bid for 2018/19 was based on the assumption that the 2017/18 underspend would be carried forward.</p>	241,500	Paul Boucher
	<b>Total Carry Forward Requests for Strategy &amp; Transformation Portfolio</b>	<b>424,000</b>	

## Appendix D - Overview

### Overview (Committees and Housing Capital Investment Plan) / Strategy & Resources Scrutiny Committee

### Capital Budget 2017/18 - Outturn

Committee	Original Budget £000	Final Budget £000	Outturn £000	Variance £000	Rephase £000	Over / (Under) Spend £000
<b>Environment &amp; Community Services:</b>						
Communities	803	803	334	(469)	496	27
Environment Services & City Centre	3,025	3,025	1,941	(1,084)	1,065	(19)
Streets & Open Spaces	1,830	1,830	787	(1,043)	1,039	(4)
<b>Total Environment &amp; Community Services</b>	<b>5,658</b>	<b>5,658</b>	<b>3,062</b>	<b>(2,596)</b>	<b>2,600</b>	<b>4</b>
<b>Planning &amp; Transport:</b>						
Planning Policy & Transport	5,006	5,136	1,952	(3,184)	1,410	(1,774)
<b>Total Planning &amp; Transport</b>	<b>5,006</b>	<b>5,136</b>	<b>1,952</b>	<b>(3,184)</b>	<b>1,410</b>	<b>(1,774)</b>
<b>Housing</b>						
Housing GF	3,095	3,095	3,151	56	200	256
<b>Strategy &amp; Resources:</b>						
Finance & Resources	24,864	24,864	19,619	(5,245)	5,060	(185)
Strategy & Transformation	1,090	1,090	47	(1,043)	1,043	0
<b>Total Strategy &amp; Resources</b>	<b>25,954</b>	<b>25,954</b>	<b>19,666</b>	<b>(6,288)</b>	<b>6,103</b>	<b>(185)</b>
<b>Total Committees</b>	<b>39,713</b>	<b>39,843</b>	<b>27,831</b>	<b>(12,012)</b>	<b>10,313</b>	<b>(1,699)</b>
Housing Revenue Account (HRA)	46,466	23,226	18,154	(5,072)	3,798	(1,274)
General Fund Housing	797	800	769	(31)	0	(31)
<b>Total for Housing Capital Investment Programme</b>	<b>47,263</b>	<b>24,026</b>	<b>18,923</b>	<b>(5,103)</b>	<b>3,798</b>	<b>(1,305)</b>
<b>Total Capital Plan</b>	<b>86,976</b>	<b>63,869</b>	<b>46,754</b>	<b>(17,115)</b>	<b>14,111</b>	<b>(3,004)</b>

Changes between original and final budgets may be made to reflect: and are detailed and approved:

- rephased capital spend from the previous financial year
- rephased capital spend into future financial periods
- approval of new capital programmes and projects

- in the June/July committee cycle (outturn reporting and carry forward requests)
- in September (as part of the Medium-Term Financial Strategy, MTF5)
- in the January committee cycle (as part of the Budget-Setting Report, BSR)
- via technical adjustments/virements throughout the year

## Communities Portfolio / Environment and Community Scrutiny Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18	Final Budget 2017/18	Outturn	Variance - Outturn compared to Final Budget	Rephase Spend	Over / (Under) Spend	Variance Explanation / Comments
UD034j - 100029	[Part A] Pavilion facilities at Jesus Green (S106)	I Ross	0	0	0	0	0	0	Ongoing - scoping works - Committee report coming in June 2018 to get direction of investment and secure feasibility study funds.
PR031g - (100039)	Milton Rd Library Community Meeting Space (S106)	J Hanson	50	50	0	(50)	50	0	Project delayed due to discovery of asbestos. Completion not expected until 2019.
PR032g - 100041	Cherry Hinton Rec Ground pavilion refurb. (S106)	I Ross	5	5	42	37	0	37	Project completed.
PR034p - 100053	Cambridge 99 Rowing Club: grant for kitchen facilities (S106)	I Ross	5	5	5	0	0	0	Project completed.
PR034n - 100062	Cambridge Gymnastics Academy: grant for warehouse conversion	I Ross	65	65	0	(65)	65	0	School and Camb Gymnastics club have taken 2 years to agree the lease. This feeds into the community Agreement which when signed releases the funds. Work is now ongoing to be able to sign Community Use Agreement in May/June 18
PR034r - 100064	Cambridge Rugby Club: grant for new changing rooms (S106)	I Ross	200	200	200	0	0	0	Project completed - Works still ongoing at the Club for some aspects of their wider development but facilities now open for public use
PR041a - 100090	Grant for refurbishment of Memorial Hall and church Hall (S106)	J Hanson	150	150	0	(150)	150	0	Contractor now appointed after some delay - works to commence on 21st May '18 with a completion date of 29th September '18
PR031n - 100099	Grant for 4 tennis courts at North Cambridge Academy (S106)	I Ross	125	125	0	(125)	125	0	Community Use Agreement currently being finalised and when signed will release the funds to the Academy. Expected in June 2018
PR033j - 100103	Tennis court upgrade on Lammas Land (S106)	I Ross	45	45	39	(6)	0	(6)	Project completed - Project delivered under budget mainly due to being able to use an existing stock of cycle racks.
PR041b - 100108	Grant to Cambridge Gymnastics Academy for trampoline and foam pit in gym (S106)	I Ross	75	75	0	(75)	75	0	School and Camb Gymnastics club have taken 2 years to agree the lease. This feeds into the community Agreement which when signed releases the funds. Work is now ongoing to be able to sign Community Use Agreement in May/June 18
PR032i - 100113	Grant to improve community facilities at Lutheran Church on Shaftesbury Road (S106)	J Hanson	10	10	10	0	0	0	Project completed April 2017.
PR041d - 100119	Grant to Camrowers and CRA Boathouse (S106)	I Ross	9	9	9	0	0	0	Project completed - Centre open and funds paid
PR033 - 100128	Improvements to Histon Road Rec Ground football area (S106)	I Ross	31	31	0	(31)	31	0	Procurement for works completed and final sign off from Area Committee Chairs and Spokes due on 08/05/2018 for release of Area funds and Approval for commencement of works.
SC630 - 100134	Abbey Pools solar thermal upgrade	I Ross	33	33	29	(4)	0	(4)	Project completed - came in under budget
<b>Total Projects</b>			<b>803</b>	<b>803</b>	<b>334</b>	<b>(469)</b>	<b>496</b>	<b>27</b>	
<b>Total for Communities Portfolio</b>			<b>803</b>	<b>803</b>	<b>334</b>	<b>(469)</b>	<b>496</b>	<b>27</b>	

Changes between original and final budgets may be made to reflect:

- rephased capital spend from the previous financial year
- rephased capital spend into future financial periods
- approval of new capital programmes and projects

and are detailed and approved:

- in the June/July committee cycle (outturn reporting and carry forward requests)
- in September (as part of the Medium-Term Financial Strategy, MTFs)
- in the January committee cycle (as part of the Budget-Setting Report, BSR)
- via technical adjustments/virements throughout the year

## Streets &amp; Opens Spaces Portfolio / Environment and Community Scrutiny Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18	Final Budget 2017/18	Outturn	Variance - Outturn compared to Final Budget	Rephase Spend	Over / (Under) Spend	Variance Explanation / Comments
			£000	£000	£000	£000	£000	£000	
PR010a - 100001 (35523)	Environmental Improvements Programme - North Area	J Richards	127	127	37	(90)	90	0	Skanska £27k claim for completed verge strengthening works in Carlton Way under dispute. Delivery of past commitments progressing, with plan under development for future use of carried forward funds.
PR010b - 100002 (35524)	Environmental Improvements Programme - South Area	J Richards	126	126	5	(121)	121	0	Skanska £58k claim for completed verge strengthening works in Carlton Way under dispute. Delivery of past commitments progressing, with plan under development for future use of carried forward funds.
PR010c - 100003 (35525)	Environmental Improvements Programme - West/Central Area	J Richards	123	123	7	(116)	116	0	Delivery of past commitments progressing, with plan under development for future use of carried forward funds.
PR010d - 100004 (35526)	Environmental Improvements Programme - East Area	J Richards	148	148	27	(121)	121	0	Skanska £27k claim for completed verge strengthening works in Carlton Way under dispute. Delivery of past commitments progressing, with plan under development for future use of carried forward funds.
PR037 - 100033 (38252)	Local Centres Improvement Programme	J Richards	8	8	1	(7)	7	0	There is a commitment to fund the preparation work on the third scheme in the programme; improvement of Mitcham's Corner area.
<b>Total Programmes</b>			<b>532</b>	<b>532</b>	<b>77</b>	<b>(455)</b>	<b>455</b>	<b>0</b>	<b>-</b>
PR030e - 100036 (38258)	Cavendish Rd (Mill Rd end) improvements: seating & paving (S)	J Richards	16	16	3	(13)	13	0	Procurement underway with detailed implementation plan under development in conjunction with public art piece being introduced on same site.
PR030f - 100037 (38259)	Bath House Play Area Improvements (S106)	D O'Halloran	0	0	3	3	0	3	
PR030l - 100097 (38341)	Ditton Fields play area improvements (S106)	A Wilson	26	26	26	0	0	0	Project completed.
PR030r - 100214 (38420)	Brothers' Place landscaping & natural play improvements (S10)	A Wilson	8	8	0	(8)	8	0	
PR031q - 100218 (38412)	Bramblefields nature reserve: improve biodiversity & access	A Wilson	12	12	0	(12)	12	0	
PR031s - 100104 (38414)	Nun's Way Rec Ground - mini climbing dome (S106)	A Wilson	27	27	0	(27)	27	0	
PR032p - 100124 (38370)	Reilly Way play area improvements (S106)	A Wilson	5	5	0	(5)	5	0	
PR032q - 100123 (38369)	Upgrade Nightingale Avenue play area (S106)	A Wilson	60	60	36	(24)	24	0	

## Streets &amp; Opens Spaces Portfolio / Environment and Community Scrutiny Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18	Final Budget 2017/18	Outturn	Variance - Outturn compared to Final Budget	Rephase Spend	Over / (Under) Spend	Variance Explanation / Comments
			£000	£000	£000	£000	£000	£000	
PR032r - 100125 (38371)	Install junior fit kit at Accordia development (S106)	A Wilson	14	14	0	(14)	0	(14)	Project abandoned and funding re-allocated by Urban Growth Manager.
PR032t - 100215 (38421)	Fulbourn Road open space improvements (S106)	A Wilson	10	10	0	(10)	10	0	
PR032w - 100216 (38424)	Accordia open space improvements (S106)	A Wilson	10	10	0	(10)	10	0	
PR033m - 100104 (38348)	Benches on Carisbrooke Road green and next to Coton footpath	A Wilson	3	3	2	(1)	1	0	
PR033q - 100107 (38352)	Additional play equipment, benches and landscaping at Christ	A Wilson	13	13	12	(1)	1	0	
PR033s - 100187 (38415)	Histon Rd Rec play area: paths, surfacing & landscaping (S10)	A Wilson	40	40	28	(12)	12	0	
PR033t - 100219 (38416)	St Clement's churchyard open space on Bridge Street (S106)	A Wilson	10	10	0	(10)	10	0	Mismatch between expectation and budget allocation. Project team endeavouring to unlock.
PR034d - 100028 (38227)	Public Art - 150th and 400th Anniversary (Cambridge Rules) (	N Black	36	36	24	(12)	12	0	Ongoing. Artist has completed Cambridge installation. Project will complete by October 2018 with the legacy publication.
PR040g - 100078 (38322)	Public art grant - Chesterton mural (S106)	N Black	1	1	3	2	0	2	Project completed. Overspend due to artists underestimating the hours required when they applied.
PR040h - 100079 (38323)	[Completed] Public art grant - Growing spaces in King's Hedg	S Tovell	0	0	1	1	0	1	Completed. JD comment:Overspend potentially to be funded from underspend on other capital projects in the year.
PR040i - 100080 (38324)	Public art grant - History Trails (S106)	N Black	5	5	0	(5)	0	(5)	Project completed.
PR040l - 1000836 (38327)	Public art grant - Newnham Croft stained glass window (S106)	N Black	5	5	2	(3)	0	(3)	Project completed. Final payment issued in November 2017.
PR040n - 100085 (38329)	Public art grant - public art at Humberstone Road (S106)	N Black	1	1	1	0	0	0	Completed. Final payment issued in Jan 2018.
PR040o - 100086 (38330)	Public art grant - 'The place where we stand' (S106)	N Black	3	3	0	(3)	3	0	

## Streets &amp; Opens Spaces Portfolio / Environment and Community Scrutiny Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18	Final Budget 2017/18	Outturn	Variance - Outturn compared to Final Budget	Rephase Spend	Over / (Under) Spend	Variance Explanation / Comments
			£000	£000	£000	£000	£000	£000	
PR040q - 100203 (38447)	To the River - artist in residence	C Littlechild	120	120	3	(117)	117	0	Artist will commence contract from 1st June 2018.
PR040r - 100181 (38402)	Public Art Grant Cambridge Junction Radio Local (S106)	N Black	15	15	15	0	0	0	Project completed.
PR040s - 100188 (38403)	Public art grant for Kettle's Yard - Antony Gormley Performa	N Black	15	15	5	(10)	10	0	Work in process. Due to complete this summer.
PR040t - 100208 (38407)	Public Art Grant for Cambridge Live - Colours in our Community	N Black	18	18	10	(8)	8	0	Work in progress. £8500 spent to date. Due to complete by Feb 2019.
PR040u - 100199 (38408)	Public art grant for University of Cambridge Primary School	N Black	16	16	11	(5)	5	0	Work in process. Due to complete by September.
PR040v - 100185 (38410)	Public Art Grant for Pink Festival Group - showcase of queer	N Black	5	5	8	3	0	3	Due to report to Capital Programme Board before any further work is undertaken.
PR040w - 100184 (38409)	Public Art Grant for Menagerie Theatre Company - Trumpington	N Black	17	17	10	(7)	7	0	In process due to complete July/August 2018. Mid point payment issued May 2018. £17k spent to date
PR040x - 100182 (38404)	Public Art Grant for Oblique Arts - Mitcham's Moving (s106)	N Black	13	13	10	(3)	0	(3)	Complete. Final payment issued in April 2018.
PR040y - 100183 (38405)	Public Art Grant - Rhyme, Rhythm & Railways (s106)	N Black	15	15	10	(5)	5	0	Complete. Awaiting final evaluation report before issuing final grant payment.
PR040z - 100217 (38406)	Public art grant for Historyworks - Michael Rosen Walking Tr	N Black	15	15	0	(15)	15	0	Work in progress.
PR041c - 100094 (38338)	Sheep's Green watercourse improvements and habitat creation	G Belcher	45	45	45	0	0	0	Project completed.
SC433 - 100222 (39125)	Snowy Farr Memorial Artwork	A Wilson	0	0	1	1	0	1	Completed. Additional spend to cover the installation of an explanatory plaque linking to Council's website.
SC548 - 100018 (38179)	Southern Connections Public Art Commission (S106)	A Wilson	13	13	17	4	0	4	Artist has agreed with the Council's proposed way forward. Preparing for planting in October season.
SC615 - 100088 (38133)	Cherry Hinton Grounds Improvements Phase 2 (S106)	A Wilson	239	239	79	(160)	160	0	Works continue on this project, Winter 18 saw delivery of major tree planting and meadow creations and pathway routing. Next works will follow on after the Folk Festival as some ground works proposed will disrupt the layout. Officer costs still to be drawn down.

## Streets &amp; Opens Spaces Portfolio / Environment and Community Scrutiny Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18 £000	Final Budget 2017/18 £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Rephase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
SC648 - 100006 (37051)	Local Centres Improvement Programme - Arbury Court	J Richards	59	59	62	3	(3)	0	Construction work commenced during March 2018, with good progress made and anticipated completion mid June 2018. Funding spread over two financial years due to anticipated timing of construction works, with spend marginally ahead of profile.
SC654 - 100200 (38435)	Redevelopment of Silver Street Toilets	J Richards	48	48	16	(32)	32	0	Further contractual delays with chosen architect but pressing ahead with detailed development in order not to interrupt programme.
SC670 - 100147 (38393)	Lammas Land Car Parking Infrastructure	A French	0	0	3	3	(3)	0	£3k to be rephased from 18/19 to 17/18.
SC675 - 100223	Refurbishment of Jesus Green Public Convenience	A Wilson	25	25	0	(25)	25	0	Financed in 2018/19 from underspend on revenue carried forward from 2017/18.
SC644 - 100154	Acquisition of land adjacent to Huntingdon Road Crematorium	G Theobald	315	315	257	(58)	58	0	The land acquisition at the crematorium has completed and contracts exchanged, the planning application has been submitted and has been accepted with conditions which are currently being discharged the remaining budget will roll over to 18/19
UD030h - 100035 (38255)	Romsey 'town square' public realm improvements (S10)	J Richards	0	0	5	5	0	5	There is £60,000 of s106 funding provisionally allocated, with spend to date covering development costs on this long running project thus far. Detailed local engagement resulting in a preferred layout is complete. The design and construction specification are being finalised with procurement and legal agreement with Co-op anticipated early Summer 2018, prior to CPB considering Part B detailed business case. Potential funding pressure flagged.
<b>Total Projects</b>			<b>1,298</b>	<b>1,298</b>	<b>708</b>	<b>(590)</b>	<b>584</b>	<b>(6)</b>	-
PV016 - 100157 39024	Public Conveniences	J Richards	0	0	2	2	0	2	Work in relation to refurbishment of the Lion Yard toilets.
<b>Total Provisions</b>			<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>2</b>	-
<b>Total for Streets &amp; Open Spaces Portfolio</b>			<b>1,830</b>	<b>1,830</b>	<b>787</b>	<b>(1,043)</b>	<b>1,039</b>	<b>(4)</b>	-

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- in September (as part of the Medium-Term Financial Strategy, MTFS)
- in the January committee cycle (as part of the Budget-Setting Report, BSR)

## Environmental Services &amp; City Centre Portfolio / Environment and Community Scrutiny Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18 £000	Final Budget 2017/18 £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Rephase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
SC636 - 100152 (38398)	Management of waste compound - vehicle	D Blair	165	165	0	(165)	165	0	Project delayed due to H&S and re-location.
SC652 - 100198 (38433)	Modification to in-ground lift in Waterbeach	D Cox	18	18	18	0	0	0	Project completed.
SC653 - 100221 (38434)	Replacement heating system at the Waterbeach garage	D Cox	39	39	20	(19)	0	(19)	Project completed. Contribution from landlord 50% of project cost.
SC673 - 100207 (38449)	Roller Brake Tester for Waterbeach garage	D Cox	26	26	0	(26)	26	0	Project delayed due to supplier being unable to deliver in timescale. New supplier found but unit cost increased to £28,300
<b>Total Projects</b>			<b>248</b>	<b>248</b>	<b>38</b>	<b>(210)</b>	<b>191</b>	<b>(19)</b>	
PR017 - 100171 (43008)	Vehicle Replacement Programme	D Cox	2,546	2,546	1,856	(690)	690	0	8 vehicles for S&OS ordered and waiting delivery. One vehicle for Shared Waste still to order. This is a special build and delays have been encountered.
PR035 - 100023 (38203)	Waste & Recycling Bins - New Developments (S106)	T Nicholl	231	231	47	(184)	184	0	The provision of bins is at a lower level than that which was previously predicted based on the phasing of the new developments of housing.
<b>Total Programmes</b>			<b>2,777</b>	<b>2,777</b>	<b>1,903</b>	<b>(874)</b>	<b>874</b>	<b>0</b>	
								0	
<b>Total for Environmental and Waste Services Portfolio</b>			<b>3,025</b>	<b>3,025</b>	<b>1,941</b>	<b>(1,084)</b>	<b>1,065</b>	<b>(19)</b>	

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Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18 £000	Final Budget 2017/18 £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Rephase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
PR039 - 100050	Minor Highway Improvement Programme	J Richards	75	75	20	(55)	55	0	Match funding to support County Council of Local Highways Improvements for Cambridge. Contribution recharges to progress for close 2017-18 financial year, with new schemes now selected for year 2018-19. Plan under development for utilisation of further uncommitted funds.
<b>Total Programmes</b>			<b>75</b>	<b>75</b>	<b>20</b>	<b>(55)</b>	<b>55</b>	<b>0</b>	
SC570 - 100024 (38206)	Essential Structural/Holding Repairs - Park Street Multi-Storey car park	S Cleary	12	12	12	0	0	0	Funds were used for holding repairs to maintain the car park for a further year whilst awaiting decision on development.
SC571 - 100025 (38227)	Procurement of IT System to Manage Community Infrastructure Levy	S Saunders	20	20	0	(20)	20	0	Implementation contingent on adoption of Local Plan and subsequent adoption of Community Infrastructure Levy which process is separate from the Local Plan
SC590 - 100032 (38250)	Structural Holding Repairs & Lift Refurbishment - Queen Anne Terrace Car Park	S Cleary	248	248	75	(173)	173	0	2017/18 was year 4 of 5 year holding repair programme. Remaining budget to roll over into 18/19 for final year of repair project.
SC611 - 100074 (38318)	Grafton East car park essential roof repair	S Cleary	200	200	163	(37)	37	0	Work completed. Invoice for final retention due Sept 18. Require remaining budget to roll over into 18/19
SC612 - 100075 (38319)	Car Parking Control Equipment at multi storey car parks	S Cleary	570	715	727	12	0	12	Installation of new parking equipment. Due to be complete May 18. Retention due to be paid by the end of 2018. Purchase order raised for purchase of equipment. Invoices will not be paid until final install certificate has been approved and issued. Require balance to be rolled over into 18/19.
SC623 - 100120 (38366)	Environment and cycling improvements in Water Street and Fen Road	A Wilson	50	35	0	(35)	35	0	Project completed, with need for funding draw-down under review with County Council.
SC634 - 100150 (38396)	Grand Arcade and Queen Anne Terrace car parks sprinkler systems	S Cleary	399	399	18	(381)	381	0	Works started March 2018 and due to be completed in June 18. Require remaining budget to be rolled into 18/19 to make staged payments up until project completion. 12 month Retention period, fee will be due June 19
SC635 - 100151 (38397)	Grand Arcade car park deck coating and drainage	S Cleary	1,000	1,000	883	(117)	117	0	Work completed. Invoice for final retention due Sept 18. Require remaining budget to roll over into 18/19

Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18 £000	Final Budget 2017/18 £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Rephase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
SC645 - 100112 (38357)	Electric vehicle charging points	J Dicks	230	230	24	(206)	206	0	The project is underway with the first phase of charge points being installed. There is a commitment £179,556 of work with APT Controls Ltd. for this first phase which requires carry forward to this financial year. The capital accountant has been provided with details of the commitment. there is also a further £16000 to pay out for project management consultancy (stripe consulting .LTD.)on this project in the year 18/19 committed in 17 /18
<b>Total Projects</b>			<b>2,729</b>	<b>2,859</b>	<b>1,902</b>	<b>(957)</b>	<b>969</b>	<b>12</b>	
PV007 - 100156 (39023)	Cycleways	J Richards	362	362	4	(358)	358	0	Detailed plan under development for utilisation of thus far financially un-committed funds. Progress on some minor cycleway spend elements during Spring/ early Summer 2018.
PV018 - 100158 (39070)	Bus Shelters	J Richards	5	5	0	(5)	5	0	Works substantially completed with handover and close of final account in progress.
PV033b 100000 (35517)	Street Lighting	J Richards	5	5	0	(5)	0	(5)	Project completed. Exec Cllr support for returning saving to Reserves.
PV549 - 100019 (38180)	City Centre Cycle Parking	J Richards	25	25	2	(23)	23	0	Procurement completed with detailed plans being made for implementation at five locations during May and June 2018.
PV594 - 100044 (38278)	Green Deal	J Dicks	547	547	24	(523)	0	(523)	Budget carried forward from 2016/17 in error. Project complete and settlement paid to central Government 15/03/17. Provision no longer required within the Council budget.
PV595 - 100045 (38279)	Green Deal - Private Rental Sector	J Dicks	1,258	1,258	0	(1,258)	0	(1,258)	Budget carried forward from 2016/17 in error. Project complete and settlement paid to central Government 15/03/17. Provision no longer required within the Council budget.
<b>Total Provisions</b>			<b>2,202</b>	<b>2,202</b>	<b>30</b>	<b>(2,172)</b>	<b>386</b>	<b>(1,786)</b>	

<b>Total for Planning Policy &amp; Transport Portfolio</b>	<b>5,006</b>	<b>5,136</b>	<b>1,952</b>	<b>(3,184)</b>	<b>1,410</b>	<b>(1,774)</b>
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## General Fund Housing Portfolio / Housing Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget £000	Final Budget £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Re-phase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
SC597 - 100048 (38282)	Empty Homes Loans Fund	Y O'Donnell	200	200	0	(200)	200	0	This is a holding account which is recycleable where empty property home owners borrow the loan to bring the property into occupation and then and repay it back. There were no applications to borrow out of this fund in 2017/18.
PV564 - 100022 (38199)	Clay Farm Community Centre Phase 2 - Construction	D Kaye	2,895	2,895	3,151	256	0	256	The community centre project is now complete, has been handed over and is now operational. The scheme overspent in total at completion due to a number of contractual and technical issues experienced during the project.
<b>Total Provisions</b>			<b>3,095</b>	<b>3,095</b>	<b>3,151</b>	<b>56</b>	<b>200</b>	<b>256</b>	
<b>Total for Housing</b>			<b>3,095</b>	<b>3,095</b>	<b>3,151</b>	<b>56</b>	<b>200</b>	<b>256</b>	

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- rephased capital spend into future financial periods
- approval of new capital programmes and projects

and are detailed and approved:

- in the June/July committee cycle (outturn reporting and carry forward requests)
- in September (as part of the Medium-Term Financial Strategy, MTFS)
- in the January committee cycle (as part of the Budget-Setting Report, BSR)
- via technical adjustments/virements throughout the year

## Finance &amp; Resources Portfolio / Strategy &amp; Resources Scrutiny Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18 £000	Final Budget 2017/18 £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Rephase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
SC604 - 100067	Replacement Financial Management System	C Ryba	160	160	110	(50)	50	0	Project completion and closure to follow.
SC605 - 100068	Replacement Building Access Control System	W Barfield	48	48	15	(33)	33	0	The remaining part of the access system installation at Mandela House is being co-ordinated with the refurbishment work at Mandela House.
SC608 - 100071	Improvements to Gwydir Enterprise Centre	D Prinsep	196	196	11	(185)	0	(185)	Prices exceed budget due to unforeseen costs relating to fire safety and other building control requirements. Abortive professional fees incurred to date. Further £1,200 outstanding fee to pay. Capital scheme to be cancelled in current format as agreed between Head of Property Services and Executive Councillor and future of property under review.
SC627 - 100109	Guildhall Large Hall Windows refurbishment	A Muggeridge	0	0	0	0	0	0	Budget in 2018/19.
SC621 - 100117	20 Newmarket Road - commercial property	D Prinsep	73	73	70	(3)	3	0	Works completed, final invoice to be paid in 2018/19.
SC639 - 100149	Re-roofing the Guildhall	W Barfield	164	164	0	(164)	164	0	To be completed as part of Guildhall energy works contract.
SC601 - 100170	Replacement Telecommunications & Local Area Network	T Allen	187	187	153	(34)	34	0	Unify continue to make improvements to core service to bring to acceptable standard – next major change due June 2018.

## Finance &amp; Resources Portfolio / Strategy &amp; Resources Scrutiny Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18 £000	Final Budget 2017/18 £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Rephase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
SC655 - 100190	Resealing the roof at Robert Davies Court	A Muggeridge	0	0	0	0	0	0	Budget in 2018/19.
SC656 - 100191	Barnwell Business Park remedial works to the roofs	A Muggeridge	0	0	0	0	0	0	Budget in 2018/19.
<b>Total Projects</b>			<b>828</b>	<b>828</b>	<b>359</b>	<b>(469)</b>	<b>284</b>	<b>(185)</b>	
PV192 - 100164 (42027)	Development Land on the North Side of Kings Hedges Road	P Doggett	2	2	0	(2)	2	0	This is a capital provision whereby we contribute an average of 7.56% of the Arbury Park Development collaboration agreement costs. A budget of £2k needs to be re-phased to the 2018/19 financial year in order to meet the final costs of the scheme.
PV554 - 100020 (38184)	Development of Land at Clay Farm	D Prinsep	471	471	146	(325)	325	0	This is a scheme whereby we contribute 7% of the net costs incurred in respect of the Collaboration Agreement with Countryside Properties. Rate of invoices from Countryside Properties relate directly to rate of house-building which is variable and beyond our control. Target completion date is long stop date in Development Agreement and equates to four years from estimated planning approval.
PV583 - 100030 (38242)	Clay Farm Commercial Property Construction Costs	D Prinsep	130	130	63	(67)	67	0	Construction work completed. Remaining budget allocation of £67k relates to bin store fit out and other costs.

## Finance &amp; Resources Portfolio / Strategy &amp; Resources Scrutiny Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18 £000	Final Budget 2017/18 £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Rephase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
<b>Total Provisions</b>			<b>603</b>	<b>603</b>	<b>209</b>	<b>(394)</b>	<b>394</b>	<b>0</b>	
PR050a - 100142 (38388)	Relocation of Services to 130 Cowley Road (OAS)	W Barfield	479	479	392	(87)	87	0	Work started on site in February 2018 and was scheduled to be completed in 12 weeks.
PR050b - 100143 (38389)	Mandela House Refurbishment (OAS)	W Barfield	1,757	1,757	888	(869)	869	0	Project is in construction phase and estimated completion date is early May 2018.
PR050e - 100145 (38391)	Cowley Road Compound ex-Park and Ride Site (OAS)	W Barfield	566	566	138	(428)	428	0	Planning requirements had lead to delay in starting work. Work started on site in February 2018 and was scheduled to be completed in 12 weeks.
PR050f - 100201 (38445)	Guildhall Welfare Improvements (OAS)	W Barfield	40	40	5	(35)	35	0	Delays in works to 2nd and 3rd floor kitchens and new drying room, therefore the completion is now expected in 2018/19 along with the rest of the works.
PR050g - 100202	Office optimisation (OAS)	W Barfield	0	0	0	0	0	0	Budget in 2018/19.

## Finance &amp; Resources Portfolio / Strategy &amp; Resources Scrutiny Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18 £000	Final Budget 2017/18 £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Rephase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
PR051 - 100155 (38401)	Building works at The Guildhall to reduce carbon emissions and improve energy efficiency	W Barfield	450	450	13	(437)	437	0	Contract signed in December 2017 to engage contractor Buoygues to work on the design. Work started on site in March 2018.
PR050 - 100139 (38385)	Office Accommodation Strategy Phase 2 (OAS)	L Barlow	0	0	0	0	0	0	This is an earmarked reserve (pool), which requires a business case to be submitted to the Capital Programme Board to start the process of allocating the funds to a specific scheme. Budget of £473k available in 2018/19.
PR050c - 100144 (38390)	Refurnishing Guildhall 4th Floor (OAS)	L Barlow	42	42	42	0	0	0	Scheme now completed.
PR050d - 100146 (38392)	Mobile Working (OAS Phase II)	L Barlow	99	99	0	(99)	99	0	
PR038 - 100141 (38387)	Investment in Commercial Property Portfolio	D Prinsep	20,000	20,000	17,573	(2,427)	2,427	0	Terms agreed for a further acquisition at ca. £1m but with completion due in June/July 2018. Leaves ca. £1.4m available for as yet unidentified investment.

## Finance &amp; Resources Portfolio / Strategy &amp; Resources Scrutiny Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18 £000	Final Budget 2017/18 £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Rephase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
<b>Total Programmes</b>			23,433	23,433	19,051	(4,382)	4,382	0	
<b>Total for Finance &amp; Resources Portfolio</b>			24,864	24,864	19,619	(5,245)	5,060	(185)	

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## Strategy &amp; Transformation Portfolio / Strategy &amp; Resources Scrutiny Committee

## Capital Budget 2017/18 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2017/18 £000	Final Budget 2017/18 £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Rephase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
SC614 - 100077 (38321)	100077 - Redeployable CCTV camera stock	J Carré	60	60	47	(13)	13	0	
SC658 - 100193 (38440)	100193 - Cambridge City CCTV infrastructure	J Carré	80	80	0	(80)	80	0	
SC671 - 100095 (38339)	Mill Road depot development - capital contribution	F Bryant	0	0	0	0	0	0	Budget in 2018/19.
SC659 - 100194 (38441)	My Cambridge City online customer portal	J James	0	0	0	0	0	0	Budget in 2018/19.
SC660 - 100195 (38442)	Council Anywhere - desktop transformation	J James	0	0	0	0	0	0	Budget in 2018/19.
SC672 - 100205 (38448)	Mill Road Redevelopment - Development Loan to CIP	F Bryant	0	0	0	0	0	0	Budget in 2018/19.
SC674 - 100206 (38450)	Mill Road Redevelopment - Equity Loan to CIP	F Bryant	950	950	0	(950)	950	0	Project due to start on site in June 2018 but still awaiting final project plan and payment schedules.
<b>Total Projects</b>			<b>1,090</b>	<b>1,090</b>	<b>47</b>	<b>(1,043)</b>	<b>1,043</b>	<b>0</b>	
<b>Total for Strategy &amp; Transformation Portfolio</b>			<b>1,090</b>	<b>1,090</b>	<b>47</b>	<b>(1,043)</b>	<b>1,043</b>	<b>0</b>	

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## 2017/18 Housing Capital Investment Plan - HRA &amp; General Fund Housing

	Original Budget £000's	Current Budget £000's	Outturn £000's	Variance £000's	Re-phase Spend £000's	Notes	Re-Phasing Year				Budget
							2018/19 £000's	2019/20 £000's	2020/21 £000's	Post 2020/21 £000's	2018/19 £000's
<b>General Fund Housing Capital Spend</b>											
Investment in Non-HRA Affordable Housing	0	0	0	0			0	0	0	0	0
Other General Fund Housing	797	800	769	(31)		1	0	0	0	0	803
<b>Total General Fund Housing Capital Spend</b>	<b>797</b>	<b>800</b>	<b>769</b>	<b>(31)</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>803</b>
<b>HRA Capital Spend</b>											
Decent Homes Programme	6,170	4,530	3,271	(1,259)	1,056	2	357	0	0	699	6,374
Other Spend on HRA Stock	2,042	1,716	887	(829)	235	3	235	0	0	0	2,867
HRA New Build	34,457	7,545	6,162	(1,383)	1,094	4	1,094	0	0	0	26,742
HRA Acquisition	0	5,590	5,434	(156)	156	5	156	0	0	0	156
City Homes Estate Improvement Programme	0	21	21	0	0		0	0	0	0	0
Sheltered Housing Capital Investment	1,796	2,137	2,167	30	(30)	6	(30)	0	0	0	3,398
Other HRA Capital Spend	830	516	212	(304)	116	7	116	0	0	0	1,121
Inflation Allowance	1,171	1,171	0	(1,171)	1,171	8	1,171	0	0	0	2,743
<b>Total HRA Capital Spend</b>	<b>46,466</b>	<b>23,226</b>	<b>18,154</b>	<b>(5,072)</b>	<b>3,798</b>		<b>3,099</b>	<b>0</b>	<b>0</b>	<b>699</b>	<b>43,401</b>
<b>Total Housing Capital Spend</b>	<b>47,263</b>	<b>24,026</b>	<b>18,923</b>	<b>(5,103)</b>	<b>3,798</b>		<b>3,099</b>	<b>0</b>	<b>0</b>	<b>699</b>	<b>44,204</b>
<b>Housing Capital Resources</b>											
Right to Buy Receipts (General Use)	(305)	(527)	(285)	242	0	9	0	0	0	0	(532)
Right to Buy Receipts (Retained for New Build / Acquisition)	(8,464)	(3,220)	(6,723)	(3,503)	(287)	9	(287)	0	0	0	(5,355)
Right to Buy Receipts (Debt Set-Aside)	0	0	(1,419)	(1,419)	0	9	0	0	0	0	0
Other Capital Receipts (Land and Dwellings)	0	0	(1,085)	(1,085)	0	10	0	0	0	0	0
MRA / MRR	(18,551)	(8,293)	(7,111)	1,182	(1,182)	11	(1,182)	0	0	0	(18,245)
Client Contributions	0	0	(417)	(417)	0	12	0	0	0	0	0
Direct Revenue Financing of Capital	(926)	(4,614)	(4,519)	95	(95)	13	(95)	0	0	0	(598)
Other Capital Resources (Grants / Shared Ownership / Loan Repayments / PFI)	(18,145)	(5,974)	(4,022)	1,952	(2,867)	14	(2,867)	0	0	0	(15,601)
Prudential Borrowing	0	0	0	0	0		0	0	0	0	0
<b>Total Housing Capital Resources</b>	<b>(46,391)</b>	<b>(22,628)</b>	<b>(25,581)</b>	<b>(2,953)</b>	<b>(4,431)</b>		<b>(4,431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(40,331)</b>
<b>Net (Surplus) / Deficit of Resources</b>	<b>872</b>	<b>1,398</b>	<b>(6,658)</b>	<b>(8,056)</b>			<b>(1,332)</b>	<b>0</b>	<b>0</b>	<b>699</b>	<b>3,873</b>
<b>Capital Balances b/f</b>	<b>(29,165)</b>	<b>(29,165)</b>	<b>(29,165)</b>								<b>(11,142)</b>
<b>Use of / (Contribution to) Balances in Year</b>	<b>872</b>	<b>1,398</b>	<b>(6,658)</b>				<b>(1,332)</b>	<b>0</b>	<b>0</b>	<b>699</b>	<b>3,873</b>
Set-aside for future Debt Redemption	8,411	8,411	8,296			8					
Ear-marked for specific Retained Right to Buy Receipts 1-4-1 Investment	12,536	12,536	16,385			8					
<b>Residual capital resources remaining to fund future Housing Investment Programme</b>	<b>(7,346)</b>	<b>(6,820)</b>	<b>(11,142)</b>								<b>(7,269)</b>

Changes between original and final budgets may be made to reflect:

- rephased capital spend from the previous financial year
- rephased capital spend into future financial periods
- approval of new capital programmes and projects

and are detailed and approved:

- in the June/July committee cycle (outturn reporting and carry forward requests)
- in September (as part of the Medium Term Financial Strategy - MTFS)
- in the January committee cycle (as part of the Budget-Setting Report, BSR)
- via technical adjustments/virements throughout the year

## Notes to the Housing Capital Investment Plan

Note	Reason for Variance
1	Overspending of £92,000 in respect of Disabled Facilities Grants was predominantly due to an agreement with CLG to receive additional grant in the latter part of the year, but to pass it across to Huntingdonshire District Council as we did not have sufficient demand in Cambridge. £70,000 of the overspend is therefore related to this and is directly offset by grant received. The overspend in DFG's has been more than offset by underspending in Private Sector Grants and Loans of £126,000, where demand has significantly reduced in recent years.
2	A net underspend of £1,259,000 in decent homes expenditure during 2017/18 is a combination of under and overspending against the specific decent homes elements. Overspending in wall structure (£66,000), HHSRS (£29,000), and bathrooms (£8,000), is more than offset by underspending in kitchens (£15,000), roofing works (£71,000), roof structure (£175,000), re-wiring (£481,000), energy and insulation works (£52,000), central heating (£392,000), sulphate (£27,000), other health and safety (£45,000), decent homes work to new builds (£219,000) and external doors (£32,000). These variances are before accounting for leaseholder income, which is reported separately. Contractor overheads shows an apparent overspend of £72,000 against decent homes works, but is offset by an underspend in overheads against other HRA works of £159,000 and in capitalised officer fees with an apparent overspend of £73,000, offset by an underspend of £114,000 in other HRA works. Re-phasing of underspending in 2017/18 into 2018/19 is requested in respect of energy improvements (£9,000), roofing works (£71,000), other health and safety works (£45,000), central heating and boilers (£200,000) and external doors (£32,000) Re-phasing into 2022/23 is requested in respect of re-wiring (£480,000) and decent homes works to new build homes (£219,000) when the budget is expected to be required.
3	A net underspend of £829,000 was evident in 2017/18, combining underspending in a number of areas where work is still required and funds will need to be re-phased into 2018/19, including; disabled adaptations (£436,000, with £85,000 to be re-phased), asbestos removal works (£67,000, with £50,000 to be re-phased), communal area floor coverings (£42,000, with £40,000 to be re-phased), fire works (£62,000, with £60,000 to be re-phased) and hard-surfacing works (£15,000 with no re-phasing) Overspending in garages of £55,000, lifts of £4,000 and other communal area works of £7,000 was reported at year end.
4	The net underspend of £1,383,000 in the new build programme in 2017/18 relates to a number of delays in delivery in areas of the programme, coupled with spending ahead of profile in a few schemes. Net re-phasing of £1,094,000 is required. Re-phasing of budget for 2015/16 Garage Sites (£465,000) Anstey Way (£160,000), Akeman Street (£12,000), Ventress Close (£430,000), Queensmeadow (£7,000), Wulfstan Way (£21,000), Colville Garages (£22,000 and Gunhild Way (£11,000), is partially offset by negative re-phasing where spend is ahead of profile for Hills Avenue (£6,000), Kendal Way (£7,000) and Markham Close (£11,000). The profile of spending on all of these schemes will be reviewed again as part of the HRA Medium Term Financial Strategy. A key area of underspending in 2017/18 was the final position for the scheme at Clay Farm, which resulted in a saving of £397,000 at completion.
5	Under delegated authority, the Strategic Director approved a budget for the acquisition of homes on the open market for use within the HRA to enable utilisation of retained right to buy receipts in a timely manner. 21 homes were acquired in the year from a budget of £5,590,000, with £156,000 of this budget requested to be re-phased into 2018/19 to complete works to ensure that the 12 flats acquired at Tuscan Court receive the remedial works required to make them ready to let.
6	Spending in 2017/18 was £30,000 ahead of that profiled in respect of the budget for work to re-develop Ditchburn Place and as a result the budget in 2018/19 will be reduced accordingly. Phase I of the re-development of this schemes has now completed, with the ultimate result being the re-provision of flats for extra care housing for a minimum of 30 residents, but with the capacity for utilising all 50 units for this purpose in the future if required.

7	A net underspend of £304,000 in this area of the programme comprises a lower level of activity in respect of shared ownership re-purchase in 2017/18 (£119,000 under budget), and underspending due to delays in the project to re-locate Stores to Cowley Road (£123,000). Funding to upgrade aspects of housing IT system has not been utilised in 2017/18, due to the decision to re-procure the entire system, with a request to re-phase the underspend of £23,000 into 2018/19 to meet any required preliminary investment. The balance of funding for projects to introduce the Cambridge Public Sector IT Network (£6,000) will not now be required, nor will funding for works to HRA commercial premises (£32,000).
8	The allowance in the programme for inflation to costs was not required to be allocated across expenditure heads in 2017/18 as underspending across the decent homes, other investment in the housing stock and new build budgets meant that the additional funding was not required. It is proposed that this budget is re-phased into 2018/19 to ensure that sufficient budget is available in year to meet the costs of any deferred work, particularly in the new build area, where tender outcomes are awaited and CIP costs under new affordable housing agreements are still to be finalised following procurement by Hill Investment Partnership on a scheme specific basis.
9	47 properties were sold in total during 2017/18. £285,000 of the capital receipt is available for general use (after all costs have been deducted from each receipt), while £1,419,000 of the overall capital receipt is identified as set-aside to be offset against the debt associated with the unit no longer owned. A further £6,723,000 of right to buy receipts have been retained by the local authority in 2017/18, but must be re-invested in financing up to 30% of additional social housing units, provided this is done within a 3 year time frame. The authority is required to invest a significant sum during 2018/19 to ensure that it meets its responsibilities under the retention agreement, and this may mean the acquisition of further dwellings on the open market, if new build schemes or land acquisitions associated with new build schemes do not progress as anticipated, to avoid passing the receipts to central government.
10	Capital receipts totalling £1,085,000 in respect of the sale of property on the open market were accounted for in 2017/18. The receipts have been, or will be used to fund future investment in affordable housing.
11	The major repairs reserve was used to finance capital expenditure in the housing stock in 2017/18, including investment in decent homes work, other investment in the housing stock and investment in new homes, particularly where an element of re-provision is required. Where less of this funding was utilised in 2017/18 than anticipated, it will instead be utilised in 2018/19.
12	Income was recovered from leaseholders in 2017/18 in relation to their share of the cost of major improvements undertaken as part of the decent homes programme (£369,000) and was also received from private residents in relation to contributions towards DFG's or private sector housing repair grants (£48,000).
13	Due to marginal slippage in the housing capital plan in 2017/18, the use of revenue funding for capital purposes was marginally less than anticipated. A request to adjust the use of revenue funding of capital expenditure in 2018/19, resulting in the deferred use of £95,000, will ensure that there is sufficient funding to meet the re-phased expenditure requested above.
14	Receipts from the re-sale of shared ownership dwellings in 2017/18 were considerably higher than estimated with 8 re-sales or staircasing payments received. Receipts from the sale of shared ownership units at Scholar's Court were also higher than estimated, with forecasts having been based upon the purchase of the smallest share possible until we had any evidence of the proportions being acquired for the first new scheme of this type. The Disabled Facilities Grant was higher than expected due to the award of £70,000 of additional grant which was passed on to Huntingdonshire District Council. These over-achievements in income were more than offset by recognition of no receipts against the expected £2,199,000 for shared ownership sales at Clay Farm, as no units were sold in 2017/18 and the ability to claim £387,000 less Devolution Grant than expected due to slippage in the New Build Programme.