

Item

Strategy & Resources Scrutiny Committee

2018/19 Revenue and Capital Outturn, Carry Forwards and Significant Variances – Finance & Resources Portfolio

To:

Councillor Robertson, Executive Councillor for Finance & Resources

Report by:

Chief Executive, Strategic Directors, Head of Finance

Date:

1 July 2019

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 the Finance & Resources Portfolio:

- a) A summary of actual income and expenditure compared to the final budget for 2018/19 (outturn position)
- b) Revenue and capital budget variances with explanations
- c) Specific requests to carry forward funding available from budget underspends into 2019/20.

1.2 This year will be the last year that individual reports are produced for each portfolio for presentation to the relevant scrutiny committee. In line with the revised budget scrutiny process followed for the 2019/20 budget, one combined 2019/20 General Fund outturn report covering all portfolios will be produced for scrutiny at Strategy and Resources Scrutiny Committee.

- 1.3 As this report is for the 2018/19 outturn the services that were included in the Finance & Resources Portfolio prior to the current year committee restructure are detailed.

2. Recommendations

Members of the Scrutiny Committee are asked to consider and make known their views on the following for consideration by the Executive Councillor for Finance and Resources at the Strategy and Resources Scrutiny Committee on 1 July 2019:

- a) Carry forward requests totalling £85,080 revenue funding from 2018/19 to 2019/20, as detailed in **Appendix C**.
- b) Carry forward requests of £3,116k capital resources from 2018/19 to 2019/20 to fund rephased net capital spending, as detailed in **Appendix D**.

3. Background

Revenue Outturn

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

2017/18 £'000	Finance & Resources Portfolio Revenue Summary	2018/19 £'000	% Final Budget
(5,112)	Original Budget	(5,314)	(102.5)
197	Adjustment – Prior Year Carry Forwards	158	3.0
-	Adjustment – Service Restructure Costs	-	-
180	Adjustment – Earmarked Reserves	51	1.0
(21)	Adjustment – Capital Charges	(42)	(0.8)
-	Adjustment – Central & Support reallocations	86	1.7
3	Other Adjustments	(122)	(2.4)*

(4,753)	Final Budget	(5,183)	(100.0)
(5,502)	Outturn	(6,272)	(121.0)
(749)	(Under) / Overspend for the year	(1,089)	(21.0)
300	Carry Forward Requests	85	1.6
(449)	Resulting Variance	(1,004)	(19.4)

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 this Portfolio for 2018/19. The original revenue budget for 2018/19 was approved by the Council on 22 February 2018.

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 the Finance & Resources Portfolio is given in the table below. **Appendix D** shows the outturn position by scheme and programme with explanations of variances.

2017/18 £'000	Finance & Resources Portfolio Capital Summary	2018/19 £'000	% Final Budget
24,864	Final Budget	16,512	100.0
19,619	Outturn	6,163	37.3
(5,245)	Variation - (Under)/Overspend for the year	(10,349)	(62.7)
5,060	Rephasing Requests	10,436	63.2
(185)	Variance	87	0.5

3.6 The majority of the rephasing relates to underspends Investment in commercial property portfolio, Cromwell and Mill Road Loans and the Local investment bond.

4. Implications

- 4.1 The net revenue variance from the final budget (see above), would result in a decreased use of General Fund reserves of £1,004k after carry forwards.
- 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:

6. Background papers

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

- Closedown Working Files 2018/19
- Directors' Variance Explanations – March 2019
- Budgetary Control Reports to 31 March 2019
- Capital Monitoring Reports – March 2019

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:

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Finance & Resources Portfolio / Strategy & Resources Committee

Revenue Budget 2018/19 - Outturn

Service Grouping / Cost Centre	Original Budget 18/19 £	Final Budget 18/19 £	Outturn 18/19 £	Variation - Increase / (Decrease) £	Carry Forward Requests - see Appendix C £	Net Variance £
Accountancy & Support Services Accountancy and Support Services	0	0	(38,707)	(38,707)	0	(38,707)
	0	0	(38,707)	(38,707)	0	(38,707)
Admin Buildings Depot Management - Indirect	0	116,080	125,331	9,251	0	9,251
Guildhall	450,350	391,170	378,196	(12,974)	0	(12,974)
Hobson House	142,960	84,320	46,923	(37,397)	0	(37,397)
Mandela House	778,950	844,680	850,355	5,675	0	5,675
Admin Building Allocation	(1,387,230)	(1,691,810)	(1,681,530)	10,280	0	10,280
Parsons Court	14,970	14,970	7,617	(7,353)	0	(7,353)
130 Cowley Road	0	137,480	109,447	(28,033)	0	(28,033)
Cowley Road Compound	0	88,570	168,047	79,477	0	79,477
Llandaff Chambers	0	14,540	8,601	(5,939)	0	(5,939)
	0	0	12,987	12,987	0	12,987
Corporate Business Corporate Business Processing	0	0	0	0	0	0
Corporate Business Support	0	0	(73,734)	(73,734)	0	(73,734)
Business Support - Centralised Overheads	0	0	(1,804)	(1,804)	0	(1,804)
	0	0	(75,538)	(75,538)	0	(75,538)
Customer Service Centre Customer Access Strategy - Customer Service Centre	0	0	(33,302)	(33,302)	0	(33,302)
Central Post Scanning Facility	0	0	0	0	0	0
Cashiers	0	0	28,929	28,929	0	28,929
	0	0	(4,373)	(4,373)	0	(4,373)
Facilities & Other Management Quality/Health & Safety Management - Indirect	0	0	(8,988)	(8,988)	0	(8,988)
Facilities Management	0	0	(3,356)	(3,356)	0	(3,356)
	0	0	(12,344)	(12,344)	0	(12,344)
Finance General Finance General Recharges	0	0	5,279	5,279	0	5,279
Finance General	(289,270)	(289,270)	(313,985)	(24,715)	0	(24,715)
	(289,270)	(289,270)	(308,706)	(19,436)	0	(19,436)
Head of Finance - Holding/Suspense Accounts Shared Payroll Service	0	0	(10,233)	(10,233)	0	(10,233)
Insurance Fund	0	0	0	0	0	0
	0	0	(10,233)	(10,233)	0	(10,233)
Human Resources Employee Travel Plan	0	0	(2,203)	(2,203)	0	(2,203)
Salary Sacrifice Schemes	0	0	0	0	0	0
GMB	0	0	(16,680)	(16,680)	0	(16,680)
Unison	0	0	(684)	(684)	0	(684)
Human Resources - Business Support	0	0	10,598	10,598	0	10,598
Human Resources Operations (Staff-General)	0	0	(28,219)	(28,219)	0	(28,219)
Human Resources - Recruitment	0	0	6,451	6,451	0	6,451
Human Resources - Organisational Development	0	0	(53,867)	(53,867)	15,500	(38,367)
	0	0	(84,604)	(84,604)	15,500	(69,104)
Internal Audit Audit	0	0	(43,690)	(43,690)	0	(43,690)
	0	0	(43,690)	(43,690)	0	(43,690)
IT Contract Management IT Contract Costs	0	0	(226,693)	(226,693)	0	(226,693)
Telephones	0	0	0	0	0	0
	0	0	(226,693)	(226,693)	0	(226,693)
Land Charges Land Charges and Searches	108,870	108,870	108,870	0	0	0

	108,870	108,870	108,870	0	0	0
Legal Services						
Legal	0	0	(110,208)	(110,208)	0	(110,208)
3C Legal Practice	0	0	0	0	0	0
	0	0	(110,208)	(110,208)	0	(110,208)
Office Accommodation Strategy						
130 Cowley Road (OAS)	0	0	0	0	0	0
Office Accommodation Strategy Phase 2 - Revenue Set Up Costs	0	98,570	98,567	(3)	0	(3)
	0	98,570	98,567	(3)	0	(3)
Open Space Management						
River Frontage Management	28,420	(6,580)	(22,873)	(16,293)	0	(16,293)
	28,420	(6,580)	(22,873)	(16,293)	0	(16,293)
Procurement						
Procurement	0	0	(19,104)	(19,104)	0	(19,104)
	0	0	(19,104)	(19,104)	0	(19,104)
Property Services						
Llandaff Chambers	36,470	0	0	0	0	0
Dales Brewery	(123,940)	(127,440)	(145,691)	(18,251)	0	(18,251)
The Lion Yard	(1,229,180)	(1,229,180)	(1,211,382)	17,798	0	17,798
Barnwell House Offices	(63,760)	(63,760)	(70,523)	(6,763)	0	(6,763)
Lion Yard - South End	(207,150)	(213,100)	(325,735)	(112,635)	0	(112,635)
Buchan Street Shops	(19,230)	(19,230)	(17,126)	2,104	0	2,104
Jedburgh Court (ex K H Depot)	(29,900)	(29,900)	(37,277)	(7,377)	0	(7,377)
Other Commercial Properties	(1,469,190)	(1,287,540)	(1,443,019)	(155,479)	0	(155,479)
Gwydir St Workshops/Offices	(101,280)	(83,830)	(83,654)	176	0	176
Robert Davies Court	(118,400)	(118,400)	(115,226)	3,174	0	3,174
Ronald Rolph Court	(168,390)	(166,390)	(148,332)	18,058	0	18,058
Barnwell Drive-excl Barnwell House	(202,030)	(204,030)	(207,253)	(3,223)	0	(3,223)
Cheddars Lane	(28,090)	(28,090)	(30,724)	(2,634)	0	(2,634)
Ditton Lane Shops	(57,190)	(57,190)	(60,363)	(3,173)	0	(3,173)
Cowley Road Enterprise Plots	(79,970)	(78,470)	(58,947)	19,523	0	19,523
Orwell House Offices-Internal	(104,920)	(106,420)	(108,884)	(2,464)	0	(2,464)
Orwell Furlong	(109,960)	(109,960)	(111,042)	(1,082)	0	(1,082)
Other Industrial Properties	(1,270,960)	(1,460,610)	(1,486,682)	(26,072)	0	(26,072)
St Anthony/Eligius Almshouse	650	650	360	(290)	0	(290)
Other Domestic Properties	(13,600)	(13,600)	(20,666)	(7,066)	0	(7,066)
Hooper Street Garages	(5,790)	(5,790)	(6,362)	(572)	0	(572)
Other - Land	(142,520)	(142,520)	(145,106)	(2,586)	0	(2,586)
Orchard Park Local Centre	(155,240)	(155,240)	(151,544)	3,696	0	3,696
Cambridge Road Retail Park, Haverhill	(457,320)	(457,320)	(464,199)	(6,879)	0	(6,879)
Henderson House, 4 Lancaster Way, Huntingdon	(325,000)	(325,000)	(326,274)	(1,274)	0	(1,274)
4 Cyrus Way, Cygnet Park, Peterborough	(148,500)	(148,500)	(149,286)	(786)	0	(786)
11, 13 & 17 York Way, Royston	(450,000)	(450,000)	(452,000)	(2,000)	0	(2,000)
The Global Centre, Swanns Road, Cambridge	(69,350)	(69,350)	(70,036)	(686)	0	(686)
	(7,113,740)	(7,150,210)	(7,446,973)	(296,763)	0	(296,763)
Property Services - Other						
Property Services	0	0	(69,583)	(69,583)	69,580	(3)
	0	0	(69,583)	(69,583)	69,580	(3)
Revenues and Benefits						
Rent Allowances & Rent Rebates	(256,230)	(215,680)	(227,933)	(12,253)	0	(12,253)
Local Taxation	841,940	841,940	778,969	(62,971)	0	(62,971)
Housing Benefits	1,231,900	1,295,560	1,297,223	1,663	0	1,663
Revenue Overheads	0	0	0	0	0	0
	1,817,610	1,921,820	1,848,259	(73,561)	0	(73,561)
Strategic Director 1						
Business Transformation Departmental Management	0	0	17,635	17,635	0	17,635
	0	0	17,635	17,635	0	17,635
Sustainable City						
Sustainable City	88,840	88,840	90,904	2,064	0	2,064
Sustainability Grants	44,810	44,810	24,700	(20,110)	0	(20,110)
	133,650	133,650	115,604	(18,046)	0	(18,046)
Total Net Budget	(5,314,460)	(5,183,150)	(6,271,707)	(1,088,557)	85,080	(1,003,477)

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)
- 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

Finance & Resources Portfolio / Strategy & Resources Committee

Revenue Budget 2018/19 – Major Variances from Final Revenue Budgets

Service Grouping	Reason for Variance	Amount	£	Contact
Sustainable City	<p>Sustainability Grants - The variance of £20,110 was due to:</p> <p>1. The budget for Sustainable City Grants to local environmental groups not being fully allocated during 2018/19. This was due to insufficient bids meeting the criteria for the fund.</p> <p>2. The budget for Sustainability Partnership Grants not being allocated. A grant to the Travel for Cambridgeshire partnership is no longer required, as TfC have moved to a model of charging employers for their services and no longer seek grant funding from local authorities. The grant to the Biodiversity Partnership was also not required.</p>	(20,110)		David Kidston
Customer Service Centre	<p>Customer Access Strategy - Customer Service Centre - Overall underspend on the cost centre is £33k. This consists of net underspend on staff of £30k, due to staff vacancies. Over the course of the year we have had significant gaps in our establishment whilst we recruited new employees. Our turnover this year has been high with over 10 staff promoted to new roles within and outside the authority.</p> <p>ICT expenses total £50k, however £27k out of that is expenditure that has been reimbursed by 3CICT, therefore overall the ICT budget is overspent by £3k.</p> <p>Underspend on conference expenses, uniform costs and contract charges total £6k. In total, the cost centre net underspend is at £33k at year end.</p>	(33,302)		Jonathan James
Customer Service Centre	<p>Cashiers - The overspend in the cashiers budget was due to software and hardware upgrades. These upgrades were required to ensure our payment software would be supported and that our payment hardware meets PCI compliance.</p>	28,929		Jonathan James
Corporate Business	<p>Corporate Business Support – Employees- £43K underspend as a result of vacant posts and flexible working requests.</p> <p>Supplies and services: £22.5k underspend across various codes including Maintenance of Equipment and Furniture, Printing, Conferences and Membership & Subscriptions.</p> <p>Balance is various: Small underspends across a range of codes.</p>	(73,734)		Sharon Line
IT Contract Management	<p>IT Contract Costs - Underspend of £226k made up as follows - Digital team staffing underspend due to vacancies -16k , overstated 17/18 creditor -£51k , project budgets outside the control of 3ICT -£76k Phased savings -£83k.</p>	(226,693)		Fiona Bryant
Admin Buildings	<p>Hobson House - Hobson House was vacated in summer 2018 and is no longer in CCC possession resulting in utility and other budgets set but no longer required. However, These budgets would need to be utilised to fund security costs and repairs to Cowley Road Compound in 2019/2020.</p>	(37,397)		Will Barfield
Admin Buildings	<p>130 Cowley Road – The underspend is mainly unspent cleaning contract charges. The budget was based on contractor's estimates for Mill Road as their intention was to charge the same amount although 130 Cowley Rd. is a much smaller site. The contract costs were in dispute at the time budgets were set. A manual creditor has been set up to cover outstanding 18/19 invoices although there has been an ongoing issue with the cleaning rates and continuing discussions about the pricing</p>	(28,033)		Will Barfield

Appendix B

Service Grouping	Reason for Variance	Amount	£	Contact
	difference between 130 and the Mill road depot rates.			
Admin Buildings	Cowley Road Compound – There has been an overspend of £52k on security of the premises due to the introduction of 24 hour guarding in July 2018 Previously internal staff carried out reception / security functions during the day at the Mill Road Depot site. The budget will need to be increased for 19/20 since no changes to security cover is planned at present. The additional spend relates to unexpected/ unplanned works at the depot when setting up the new site. There were many gaps in provision for works that came up on a day to day basis that were not highlighted during design and set up stage.	79,477		Will Barfield
Finance General	Finance General - Capital financing £247k underspend offsets a £200k over spend in cost centre 1050 due to delayed income from Clay Farm. Interest receivable reflects lower cash balances and lower interest rates as identified in the 2019/20 Budget report. (£250k growth approved going forward)	(24,715)		Ken Trotter
	Supplies and services includes local discounts for council tax			
Accountancy & Support Services	Accountancy and Support Services - A small underspend of 2% of net controllable spend has been achieved overall. This masks a significant underspend on permanent staff balanced by high agency staff costs, reflecting a number of key vacancies that have been covered on a temporary basis. The higher costs of agency staff have been mitigated by controlling spend on supplies and services.	(38,707)		Caroline Ryba
Internal Audit	Audit - The main factor contributing to the reported underspend is staff vacancies. These vacancies have been partly covered by agency staff in year to ensure delivery of the internal audit service.	(43,690)		Jonathan Tully
Human Resources	Human Resources Operations (Staff-General) - One vacant post now deleted; funding from this post used in year for temporary role. Second post partially vacant in year. Cost centre also includes saving for 2019/20 of £4.5k and underspend in year across cost centre.	(28,219)		Deborah Simpson
Human Resources	Human Resources - Organisational Development - Underspend relates to management development programme (£45k), now procured and commenced. Carry forward request for part of the underspend of £15.5k, to continue the programme in 2019/20. Balance is underspends across the cost centre.	(53,867)		Deborah Simpson
Legal Services	Legal - 3C Legal Practice at the year-end is able to report a surplus of -£200k. This is made up of a staffing underspend including mileage allowances of -£255k offset by tightly managed use of Locum staff cover (overspend £151k). Consultancy Fees and Conference expenditure underspend is -£27k. The Practice has exceeded its income target for the financial year by -£69k. The surplus of £200k is distributed between partners as follows - Cambridge City Council £108k, South Cambs, £55k and Huntingdon £37k.	(110,208)		Tom Lewis
Property Services - Other	Property Services - The underspend is mainly due to the progress of completion of feasibility studies (primarily Office Accommodation Strategy Phase 3). A carry forward of budget of £69.6k is requested in order that the feasibility studies can be completed in the 2019/20 financial year. Feasibility studies continue to be progressed and purchase order commitments have been raised.	(69,583)		Dave Prinsep
Property Services	Lion Yard - South End - The variance is primarily due to an increase in the minimum basic ground rent and a prior year geared ground rent receipt.	(112,635)		Philip Doggett

Appendix B

Service Grouping	Reason for Variance	Amount	£	Contact
Property Services	Other Commercial Properties - The variance is primarily due to a one-off non-refundable deposit of -£140k.	(155,479)		Philip Doggett
Property Services	Other Industrial Properties - The 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.	(26,072)		Philip Doggett
Revenues and Benefits	Local Taxation - The variance is primarily due to higher than budgeted Local Taxation fee income (mainly court costs income) - £44k and a one-off residual Council Tax Benefit receipt of £19k.	(62,971)		Kevin Jay
Other	Miscellaneous	(51,548)		-
		(1,088,557)		

Finance & Resources Portfolio / Strategy & Transformation Scrutiny Committee

Revenue Budget 2018/19 - Carry Forward Requests

Request to Carry Forward Budgets from 2018/19 into 2019/20

Item	Reason for Carry Forward Request	Amount £	Contact
1	Property Services – feasibility studies - Accommodation reviews and potential acquisition of Investment properties.	69,580	Dave Prinsep
2	Management Development Programme - Programme set up and development is now complete and the balance of the funding is to run the programme throughout 2019/20	15,500	Deborah Simpson
	Total Carry Forward Requests for Finance & Resources Portfolio	85,080	

Capital Budget 2018/19 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2018/19 £'000's	Final Budget 2018/19 £'000's	Outturn 2018/19 £'000's	Variance - Outturn compared to Final Budget £'000's	Rephase Spend 2019/20 £'000's	Over / (Under) Spend £'000's	Variance Explanation
100139 - PR050	Office Accommodation Strategy Phase 2 (OAS)	Dave Prinsep	473	473	0	(473)	473	0	Some aspects of Phase II of the OAS have not been completed pending further review being undertaken.
100141 - PR038	Investment in commercial property portfolio	Dave Prinsep	0	2,427	1,231	(1,196)	1,196	0	2 acquisitions completed in the 2018/19 financial year. Budget of £1.196 million to be carried forward to the 2019/20 financial year for remaining acquisition(s), yet to be identified.
100155 - PR051	Building works at the Guildhall to reduce carbon emissions	Will Barfield	0	437	209	(228)	228	0	Works is still going on site and is due to be completed at the end of May 19. A rephase of unspent budget is requested.
Total Programmes			473	3,337	1,440	(1,897)	1,897	0	
100067 - SC604	Replacement Financial Management System	Caroline Ryba	0	50	9	(41)	0	(41)	This project is now complete.
100068 - SC605	Replacement Building Access Control System	Will Barfield	0	33	25	(8)	8	0	Work largely completed with small underspend, there is some additional work to do to upgrade battery back up in event of power failure which was identified following recent power failures at Mandela house
100109 - SC627	Guildhall Large Hall Windows refurbishment	Andrew Muggeridge	101	101	0	(101)	101	0	This project is currently in the design stage and is due to be tendered at end of May 2019. Work to be completed by October 2019
100117 - SC621	20 Newmarket Road - commercial property	Dave Prinsep	0	3	2	(1)	0	(1)	Scheme completed.
100142 - PR050a	Relocation of services to 130 Cowley Road (OAS)	Will Barfield	0	374	354	(20)	20	0	A rephase of the underspent budget is requested as there will be retention to pay in 19/20
100143 - PR050b	Mandela House refurbishment (OAS)	Will Barfield	0	869	1,037	168	0	168	Overspend as result of additional works on site and additional furnishings and is within the permitted percentage over the whole of the project. Further retention to be released in June 2019.
100145 - PR050e	Cowley Road Compound ex-Park and Ride site (OAS)	Will Barfield	0	428	401	(27)	27	0	Retention payment still to be paid and final account to be agreed. There may be additional work required to the waste bays - estimated cost £30k
100146 - PR050d	Mobile working (OAS)	Dave Prinsep	0	99	47	(52)	52	0	Completion of the remaining mobile working aspects of Phase II of the Office Accommodation Strategy is outstanding and a rephase of budget is requested.
100149 - SC639	Re-roofing the Guildhall	Will Barfield	0	164	0	(164)	164	0	Work is still taking place on site and is due to be completed at the end of May 19. Carry forward of the underspend to 19/20 is requested.
100170 - SC601	Replacement Telecommunications & Local Area Network	Tony Allen	0	34	13	(21)	21	0	The core implementation is finished but there is a small element of the final milestone left over once Unify had made the system stable therefore a rephase of remaining budget is requested.
100190 - SC655	Resealing the roof at Robert Davies Court	Andrew Muggeridge	177	177	0	(177)	177	0	The project is on hold - carry forward underspend
100191 - SC656	Barnwell Business Park remedial works to the roofs	Andrew Muggeridge	90	90	0	(90)	90	0	The project is currently in the design stage and is due to be tendered by end of May 2019. Work to be completed by end August 2019.
100194 - SC659	My Cambridge City online customer portal	Andrew Limb	160	160	82	(78)	78	0	This project is currently being delivered and a carry forward is requested to rephase the unused budget into 19/20 to enable the completion of the scheme. Project end date should be 31st March 2020.
100195 - SC660	Council Anywhere - desktop transformation	Fiona Bryant	400	400	282	(118)	118	0	ICT are confident that their resource of workstream plans are a realistic reflection of what has been agreed. A rephase of the budget is required to enable completion of the project.
100201 - PR050f	Guildhall Welfare Improvements (OAS)	Will Barfield	174	209	20	(189)	189	0	Work is currently being designed and is planned to be tendered in summer 2019 and start on site late summer 2019. A rephase of the underspent budget is requested
100202 - PR050g	Office optimisation (OAS)	Will Barfield	275	275	0	(275)	275	0	The project is on hold - carry forward underspend

100205 - SC672	Mill Road Redevelopment - Development Loan to CIP	Caroline Ryba	1,550	1,499	0	(1,499)	1,499	0	At this stage CIP has not requested drawdown of this loan as sufficient cash is available within CIP to fund development to date.
100206 - SC674	Mill Road Redevelopment - Equity Loan to CIP	Caroline Ryba	1,250	1,491	0	(1,491)	1,491	0	At this stage CIP has not requested drawdown of this loan as sufficient cash is available within CIP to fund development to date.
100260 - SC695	Cromwell Road Redevelopment - equity loan to CIP	Caroline Ryba	0	1,113	0	(1,113)	1,113	0	At this stage CIP has not requested drawdown of this loan as sufficient cash is available within CIP to fund development to date.
Total Projects			4,177	7,569	2,272	(5,297)	5,423	126	

100020 - PV554	Development Of land at Clay Farm	Dave Prinsep	212	537	240	(297)	297	0	A contractual agreement is in place 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. Forecast end date for the scheme is currently December 2024. Budget of £297,000 to be carried forward to the 2019/20 financial year.
100030 - PV583	Clay Farm Commercial Property Construction Costs	Dave Prinsep	0	67	8	(59)	20	(39)	Construction work completed. Request for budget of £20k to be carried forward to the 2019/20 financial year to undertake various enabling works to facilitate tenants' fit out.
100164 - PV192	Development Land on the North Side of Kings Hedges Road	Philip Doggett	0	2	3	1	(1)	0	This is a capital provision whereby we contribute an average of 7.56% of the Arbury Park Development collaboration agreement costs. Future years budget provision to be reduced by £1k.
100290 - PV682	Local investment bond	Caroline Ryba	0	5,000	2,200	(2,800)	2,800	0	A rephase of the unspent budget is requested in order that a further loan is made to the FBCC when they have plans in place to extend their building. Discussion meetings have taken place and a planning application is expected to be made later in the summer.
Total Provisions			212	5,606	2,451	(3,155)	3,116	(39)	

Total	4,862	16,512	6,163	(10,349)	10,436	87
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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)