<table>
<thead>
<tr>
<th>Account</th>
<th>Revised Budget 2017/18</th>
<th>Outturn 2017/18</th>
<th>Variance</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asset Management</td>
<td>1,027</td>
<td>1,129</td>
<td>102</td>
<td>Additional expenditure incurred on temporary staff and procuring services from external providers £31k. Additional expenditure in relation to works on Delapre Abbey lift, Kassam Stadium, and other properties. Reduction in fee income in relation to recovery of surveyors fees and other miscellaneous income £8k. Income budget for NNDR rebates following challenges unachievable £15k.</td>
</tr>
<tr>
<td>Other Buildings &amp; Land</td>
<td>(1,760)</td>
<td>(1,538)</td>
<td>222</td>
<td>Additional utility costs £59k. This is mainly due to Albion House and Delapre. £26k costs incurred on business rates at Block D1 County Hall. £3k for fire and burglar alarm at Delapre and £4k on fly tipping. £39k was incurred on security at Delapre. £39k increase in bad debt provision. Shortfall in insurance premium rebates for Delapre due to no rebates for 2nd half of 2017/18 and over accrual in 2016/17. Under recovery of service charge income £48k mainly at Far Cotton Resource Centre. Overachievement in rental income (£17k) due to Bellinge Depot now being let externally where previously having been let internally.</td>
</tr>
<tr>
<td>Division Total - Asset Management</td>
<td>(733)</td>
<td>(509)</td>
<td>324</td>
<td></td>
</tr>
<tr>
<td>Director of Regeneration, Enterprise and Planning</td>
<td>288</td>
<td>220</td>
<td>(68)</td>
<td>Savings on vacant director &amp; secretary post however these have been offset by Interim Cover for Director post for 6 months. Other savings in the area relate to recharge to Enterprise Zone of (£18k) savings on Alive expenditure (£58k).</td>
</tr>
<tr>
<td>Division Total - Director of Regeneration, Enterprise and Planning</td>
<td>288</td>
<td>220</td>
<td>(68)</td>
<td></td>
</tr>
<tr>
<td>Head of Economic Development and Regeneration</td>
<td>101</td>
<td>115</td>
<td>14</td>
<td>Vacant Head of Service post covered by Interim remainder of financial year.</td>
</tr>
<tr>
<td>Programmes &amp; Enterprise</td>
<td>1,488</td>
<td>1,457</td>
<td>(31)</td>
<td>Overspends on employees based on interim employees within service £29k; contribution to bad debt provision of £46k for invoice outstanding £13k; costs relating to Delapere Abbey and £5k on organisation subscriptions not budgeted for. Underspends in the area are on business incentive scheme Grants (£77k) for which a carry forward request has been submitted, underspend of (£30k) showing on EZ however this relates to Finance recharge which shows below the line.</td>
</tr>
<tr>
<td>Division Total - Economic Development and Regeneration</td>
<td>1,587</td>
<td>1,373</td>
<td>(14)</td>
<td></td>
</tr>
<tr>
<td>Building Control</td>
<td>112</td>
<td>118</td>
<td>7</td>
<td>Reduction in the expected cost relating to the Collingham Planning Appeal of (£17k). This is as direct result of work undertaken by planning team in rigorously reviewing the claimant's legal costs and challenging those not thought to be legitimate. Other savings are mainly due to vacant posts within team (£39k), and (£5k) advertising as a result of negotiations with supplier, professional services for general appeals costs (£23k), reduction in bad debt provision (£12k) and finally over achievement of income (£14k).</td>
</tr>
<tr>
<td>Development Control</td>
<td>(120)</td>
<td>(380)</td>
<td>(260)</td>
<td>Reduction in the expected cost relating to the Joint Core Strategy which have slipped into 2018/19 which a carry forward request has been submitted.</td>
</tr>
<tr>
<td>Head of Planning</td>
<td>78</td>
<td>38</td>
<td>40</td>
<td>Regarding of Post</td>
</tr>
<tr>
<td>Joint Planning Unit</td>
<td>161</td>
<td>37</td>
<td>(124)</td>
<td>Underspend relates to working relating to Joint Core Strategy which have slipped into 2018/19 which a carry forward request has been submitted.</td>
</tr>
<tr>
<td>Planning Policy &amp; Heritage</td>
<td>473</td>
<td>308</td>
<td>(165)</td>
<td>Savings due to vacant posts within team (£57k) and income from insurance claim for staff sickness after accident (£11k). Underspend on Local Plan Part 2 (£70k) due to slippage of works. Delay in works relating to Battlefield site (£19k). Other minor underspends on supplies and services of (£55k).</td>
</tr>
<tr>
<td>Bus Service Contribution</td>
<td>32</td>
<td>32</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Division Total - Head of Planning</td>
<td>624</td>
<td>88</td>
<td>(536)</td>
<td></td>
</tr>
<tr>
<td>Directorate Total - Director of Regeneration, Enterprise and Planning</td>
<td>1,766</td>
<td>1,472</td>
<td>(294)</td>
<td>Additional utility costs £59k. This is mainly due to Albion House and Delapre. £26k costs incurred on business rates at Block D1 County Hall. £3k for fire and burglar alarm at Delapre and £4k on fly tipping. £39k was incurred on security at Delapre. £39k increase in bad debt provision. Shortfall in insurance premium rebates for Delapre due to no rebates for 2nd half of 2017/18 and over accrual in 2016/17. Under recovery of service charge income £48k mainly at Far Cotton Resource Centre. Overachievement in rental income (£17k) due to Bellinge Depot now being let externally where previously having been let internally.</td>
</tr>
<tr>
<td>Housing Options &amp; Advice</td>
<td>831</td>
<td>540</td>
<td>(291)</td>
<td>Additional cost of agency netted off against savings on posts and supplies and service £5k in homelessness team. £7k for external contractors to clear back log of homelessness cases. Savings of £16k in Home choice letting. Vacancy factor and savings from sickness not being met in the Housing Option team £53k. £16k on Homlessness prevention fund. Care scheme additional income (£11k). Flexible Homelessness Grant income (£30k) offsets additional/existing costs supporting Homelessness cases. Night shelter outturn position was (£19k). Removal and storage generated savings of (£21k). The nett position on temporary accommodation including County Chambers, was (£82k).</td>
</tr>
<tr>
<td>Head of Housing and Wellbeing</td>
<td>129</td>
<td>127</td>
<td>(2)</td>
<td>Primarily reflects lower anticipated income in respect of licensing income £37k. Saving on home finders scheme (£39k). Reduction in fee income for lower spend on Disabled Facilities Grant than budgeted £60k. £12k on deposit bonds. £81k additional costs on employees in the Housing Enforcement team, partly funded by the savings in Housing Strategy and Wellbeing. In non-secure tenancy there was a saving of (£49k) on rents paid out. However this was cancelled out by a bad debt provision of £244k being calculated.</td>
</tr>
<tr>
<td>Travellers titles</td>
<td>53</td>
<td>138</td>
<td>85</td>
<td></td>
</tr>
<tr>
<td>Private Sector Housing</td>
<td>373</td>
<td>729</td>
<td>356</td>
<td>Reduction in fee income on deposits £151k, and £5k on insurance premium rebates for £151k. Reduction in bad debt provision of £244k due to no recharges for 2nd half of 2017/18 and over accrual in 2016/17. Under recovery of service charge income £48k mainly at Far Cotton Resource Centre. Overachievement in rental income (£17k) due to Bellinge Depot now being let externally where previously having been let internally.</td>
</tr>
<tr>
<td>Housing Strategy &amp; Wellbeing</td>
<td>140</td>
<td>26</td>
<td>(114)</td>
<td>(£7k) additional income from HMA year end recharges. (£69k) savings on employees to fund employees elsewhere in the Directorate. This will be a budget realignment in 2018/19. £21k spent on professional services.</td>
</tr>
<tr>
<td>Division Total - Housing and Wellbeing</td>
<td>1,930</td>
<td>1,559</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>Chief Executive</td>
<td>177</td>
<td>227</td>
<td>50</td>
<td>Interim Chief Executive and recruitment costs.</td>
</tr>
<tr>
<td>Civic and Managerial Expenses</td>
<td>97</td>
<td>98</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Overview &amp; Strategy</td>
<td>97</td>
<td>93</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Controller &amp; Managerial Support</td>
<td>13</td>
<td>15</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Communications</td>
<td>17</td>
<td>15</td>
<td>2</td>
<td>Variance of (£2k) due to vacant position. Underspend on printing and advertising budget (£18k).</td>
</tr>
</tbody>
</table>
Appendix 1

Service Budget Outturn Position 2017/18

<table>
<thead>
<tr>
<th>Division Total - Borough Secretary</th>
<th>3,104</th>
<th>2,948</th>
<th>(157)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Director of Customers &amp; Communities</td>
<td>190</td>
<td>210</td>
<td>20</td>
</tr>
<tr>
<td>Division Total - Director of Customers &amp; Communities</td>
<td>190</td>
<td>210</td>
<td>20</td>
</tr>
<tr>
<td>Events</td>
<td>282</td>
<td>246</td>
<td>(35)</td>
</tr>
<tr>
<td>Museums and Arts</td>
<td>1,023</td>
<td>1,079</td>
<td>56</td>
</tr>
<tr>
<td>CCTV</td>
<td>168</td>
<td>146</td>
<td>(20)</td>
</tr>
<tr>
<td>Open Centre Management</td>
<td>1,208</td>
<td>1,133</td>
<td>(75)</td>
</tr>
<tr>
<td>Events</td>
<td>282</td>
<td>246</td>
<td>(35)</td>
</tr>
<tr>
<td>Museums and Arts</td>
<td>1,023</td>
<td>1,079</td>
<td>56</td>
</tr>
<tr>
<td>CCTV</td>
<td>168</td>
<td>146</td>
<td>(20)</td>
</tr>
<tr>
<td>Open Centre Management</td>
<td>1,208</td>
<td>1,133</td>
<td>(75)</td>
</tr>
</tbody>
</table>

**Explanation**

- **Outturn** refers to the actual expenditure for the year.
- **Budget** refers to the planned expenditure for the year.
- **Variance** indicates the difference between outturn and budget.
- **Number of vacant posts** throughout the year.
- **Reduction in expenditure** (£14k) and additional income in relation to Christmas and other minor events (£20k).
- **Underspend** due to a number of vacant posts (£117k), savings on furniture and hardware (£7k) and additional income (£18k).
- **Additional income from Universal Credit will be requested to carry over in 2018/19 when new legislation is being introduced (£20k). Savings on employee costs due vacant posts (£117k) partly used to fund flooring in One Stop Shop £40k.
- **Underspend** due to a number of vacant posts (£111k), reduction in training and professional services expenditure (£22k) and additional income (£110k) mainly due to right to buy. This is partially offset by an overspend of £136k relating to additional professional legal costs related to land development issues and litigation.
- **Reduction in insurance provision (£8k) and underspend on Northampton in Bloom (£5k).**
- **Two grants that have been approved have not yet been paid due to reports not being received back from the organisation, earmarked forward requests have been submitted (£48k). Councillor Enabling fund not fully spent but request to carry forward balance (£17k). Saving on rent paid on property on behalf NT (£152k).**
- **Underspend** due to a number of vacant posts (£111k), reduction in training and professional services expenditure (£22k) and additional income (£110k) mainly due to right to buy. This is partially offset by an overspend of £136k relating to additional professional legal costs related to land development issues and litigation.

**Table**: 2017-2018 Revised Budget, Outturn, Variance, and Explanation.
## General Fund Revenue Budget

### Service Budget Outturn Position 2017/18

**Key**

- "(-)" figure denotes a budget under spend or an income budget or improvement in outturn
- "(+)" figure denotes a budget overspend or an expenditure budget or deterioration in outturn

<table>
<thead>
<tr>
<th></th>
<th>Revised Budget (£000)</th>
<th>Outturn (£000)</th>
<th>Outturn Variance (£000)</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non Distributed Costs</td>
<td>4,925</td>
<td>4,810</td>
<td>(115)</td>
<td>No severance pension costs incurred.</td>
</tr>
<tr>
<td>Corporate Finance</td>
<td>119</td>
<td>9</td>
<td>(109)</td>
<td>Transfer of unidentified income to revenue (£48k). Estimated budget for performance increments and pay award greater than actual requirement (£68k).</td>
</tr>
<tr>
<td>Benefits</td>
<td>(864)</td>
<td>336</td>
<td>1,200</td>
<td>Higher Temporary Accommodation costs leading to a greater Housing Benefits subsidy loss.</td>
</tr>
<tr>
<td>Divisions Total - Corporate</td>
<td>3,469</td>
<td>4,608</td>
<td>1,139</td>
<td>Under spend relates to a contingency for pensions auto-enrolment that will not be required; an underspend on insurance costs due to the re-tendering of the contract resulting in lower premiums; a further underspend on insurance as some of this year’s costs were pre-paid in the previous year, but were not fully accrued for; and various other small underspends on the LGSS contract.</td>
</tr>
<tr>
<td>Local Government Shared Service</td>
<td>7,348</td>
<td>6,813</td>
<td>(535)</td>
<td>Interest payable on borrowing - An overspend that will be offset by an outstanding budget virement expected of £33k related to St. Peters Way from asset management. Interest receivable on investments - An overspend/under-recovery due to reduced interest rate available vs forecasts since the start of the year. Term deposits that matured during the year could only be invested again at a lower rate of return to preserve security. Officers have restructured deposits within the investment portfolio to increase yield and optimise returns. MRP - The MRP calculation is based on 2016-17 activity and has been updated to reflect latest information. Recharges from (to) the HRA - Below budget due to lower opening balances than budgeted, and lower estimated average rate of interest assumed on investments (0.42% compared to 0.77% budgeted). This budget is extremely difficult to forecast due to volatility of HRA cash balances and rates of return available in investment markets.</td>
</tr>
<tr>
<td>Divisions Total - LGSS</td>
<td>7,348</td>
<td>6,813</td>
<td>(535)</td>
<td></td>
</tr>
<tr>
<td>Debt Financing</td>
<td>1,547</td>
<td>1,581</td>
<td>34</td>
<td>Interest payable on borrowing - An overspend that will be offset by an outstanding budget virement expected of £33k related to St. Peters Way from asset management. Interest receivable on investments - An overspend/under-recovery due to reduced interest rate available vs forecasts since the start of the year. Term deposits that matured during the year could only be invested again at a lower rate of return to preserve security. Officers have restructured deposits within the investment portfolio to increase yield and optimise returns. MRP - The MRP calculation is based on 2016-17 activity and has been updated to reflect latest information. Recharges from (to) the HRA - Below budget due to lower opening balances than budgeted, and lower estimated average rate of interest assumed on investments (0.42% compared to 0.77% budgeted). This budget is extremely difficult to forecast due to volatility of HRA cash balances and rates of return available in investment markets.</td>
</tr>
<tr>
<td>Divisions Total - Debt Financing &amp; Treasury Management</td>
<td>1,547</td>
<td>1,581</td>
<td>34</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>31,844</td>
<td>30,820</td>
<td>(1,024)</td>
<td></td>
</tr>
</tbody>
</table>

---

*Appendix 1*