

Outturn Analysis 2014-15

Appendix 1

Department
SFF Head of Finance

PEOPLE
Lisa Taylor

| Division | Variation 2014/15 (Budget to Outturn) £000 | Reason for Variation from Budget | Variance as at Cabinet February 2015 £000 | Reason for Variation from February 2015 Cabinet Report |
|--------------|--|--|---|---|
| CFL Central | 542 | Change in Regulations Budget gap created due to changes to the rules of what overheads can be charged to DSG | 486 | Increased costs of complaints staff above expectations |
| CIN | -147 | Over-achievement in Income Over-achievement of Income for asylum seekers and public health | 408 | Over-achievement in income / recruitment of permamant staff instead of agency staff has improved above expectations |
| LAC | 3,648 | Placement Demand Demand against the Independent Fostering Agency placement budget No Recourse to public funds Accommodation costs for children with no recourse to public funds Staffing Increased use of agency and Business Support staff Allowances Increases in allowances paid (adoption and special guardianship) | 2,866 | Agency staff and Business Support recharges were higher than anticipated / Home Office income was less than anticipated |
| EISS | -1,843 | Demand Underspend on commissioned 2 year old places at childrens centres Substitution of Funding Use of DSG to fund some core services Vacancies A number of vacancies have been withheld | - 1,737 | Over-achievement on grant income |
| Safeguarding | 696 | Agency Staffing Costs Agency Premium paid to staff covering vacancies | 408 | Under achievement of Home Office income |

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|-----------------------|--|--|---|---|
| CALAT | 161 | Recharge Costs Facilities Management and Business Support costs higher than anticipated | 169 | |
| Libraries & Culture | 32 | Health and Safety Costs Statutory Inspection costs on Fairfield Halls higher than anticipated | -11 | Statutory Inspection costs on FFH higher than anticipated |
| Partnership | -92 | Over-achievement in Income | -32 | Income overachievement |
| SEN | 238 | Special Educational Needs Transport Costs SEN Transport (the overspend on transport was higher than the figure disclosed for the department as it was offset by in-year contingency and reserves which are not available next year) | 1727 | Re-alignment of contingency and reserves against the transport overspend |
| CSC Central | -6 | | -100 | Underspend transferred to LAC |
| L&I | -122 | Staffing Costs Under on pension and severance budgets Carbon Allowance Costs Carbon allowance credit provided against a 13/14 accrual | 0 | Under on pension and severance budgets and carbon allowance credit provided |
| School Imp | -8 | | -1 | |
| Other Minor Variances | 17 | | | |
| Admissions | 159 | Staffing Consultancy, Agency and Business Support costs higher than anticipated Income Income under achievement | -71 | Consultancy, Agency and Business Support costs higher than anticipated / Income under achievement |

| Division | Variation 2014/15 (Budget to Outturn) £000 | Reason for Variation from Budget | Variance as at Cabinet February 2015 £000 | Reason for Variation from February 2015 Cabinet Report |
|---------------|--|--|---|---|
| Commissioning | 350 | <u>Mental Health Services</u> The overspend pressures falls within two main areas:- (a) Staffing : Additional staffing recharge from health of £36k ; (b) Care Packages : a net overspend of £473k is attributable to this area of spend as a result of underlying demand pressures, however this was mitigated by (£160k) underspend within Social inclusion from additional one-off Public Health funding. | 303 | <u>Mental Health Services</u> The movement from Quarter 3 is attributable to:- (a) Staffing: Additional £31k recharge from SLAM for staffing costs, (b) Care Packages: Increase in package costs of £17k over and above the Quarter 3 projections. |
| | -252 | <u>Joint Commissioning Learning Disabilities</u> A number of Staff positions were held vacant through the year. The Senior Joint Commissioning Manager post was recruited mid way through the year, resulting in delays to a number of projects (including some not commencing as originally planned by year end). | -158 | <u>Joint Commissioning Learning Disabilities</u> It had been expected for contributions to be made towards projects led by the Mental Health teams, some of which did not happen in year. Additionally, contribution towards legal and care packages costs in Personal support were less than originally anticipated by year end. |
| | -149 | <u>Commissioning Vulnerable Adults and Supported Living</u> The 3 year programme of contract re-negotiations for Supporting People has been more successful than initially anticipated, delivering savings earlier than anticipated. These had been expected to commence in 2015/16. | -117 | <u>Commissioning Vulnerable Adults and Supported Living</u> Some of the 2015-16 efficiencies from contract negotiations were started earlier than expected, delivering some realisable savings in 2014/15 (earlier than expected). |

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|----------|--|--|---|--|
| | -139 | <p><u>Director of Commissioning</u></p> <p>Staffing: Although positions held vacant during the year contributed to the underspend for the area, additional recharges to the CCG to co-fund the Director of ICU also had a positive impact on the outturn position.</p> <p>Supplies & Services: Despite Advocacy costs being less than originally forecast, there is an underlying pressure of £99k in Professional Services due to increased demand for the services.</p> | -119 | <p><u>Director of Commissioning</u></p> <p>The expected costs of the Advocacy Services were lower than had been anticipated.</p> |

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| | 173 | <p><u>Commissioning Older People & Physical Disability</u></p> <p>The variation from budget is related to the following:-</p> <ol style="list-style-type: none"> Care UK Contract: This service area is experiencing increasing pressure due in part to people living longer, as well as increased level of need from an ageing population, resulting in the Extra-care/sheltered schemes and Residential Schemes overspending by £334k and £139k respectively. Equipment Budget: This is a pooled budget operated with health, however increasing use from health coupled with a decreasing budget has resulted in £570k overspend. Analysis of the 2014-15 activity highlighted the partners' input to the budget as not aligned with usage, creating a significant cost pressure on social care. Discussions have begun to review existing arrangements, with a view to agreeing a more equitable budget (and partner contribution) that is better aligned with usage and activity between the parties. Meals Service: volume reductions has resulted in increased cost to the Council with an overspend of £29k. Access Ability Centre: (£246k) underspend from increased contributions from clients and other third parties. Physical Disabilities SLAs and Other Commissioned services: (£476k) underspend due to savings from contract negotiations with external providers. Other SLAs & Projects: (£126k) underspend from savings from negotiations with providers and delays in the delivery of Commissioned Projects.; | 464 | <p>Commissioning Older People & Physical Disability</p> <p>The reduction in the overspend in this area is due to the following :</p> <ol style="list-style-type: none"> Care UK Contract: we achieved higher than expected income from client contributions, plus the Authority was able to make a substantial recharge to the CCG for free nursing care. Equipment budget: The Final expenditure report from LATC was lower than anticipated by approx. £300k, due in part to the year end reduction in demand and LATC improving the management of equipment recycling (for which a rebate is given to the partners). |

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| | | <p><u>Commissioning Specialist Services:</u></p> <p>Primary reasons for the Underspend include:</p> <p>1. Social Inclusion: (£52k) underspend primarily due to additional £71k one-off funding from Public Health for HIV support.</p> <p>2. No Recourse to Public Funds (NRPF): (£193k) underspend due to improvement within Home Office procedures, resulting in a late reduction in the number of clients requiring assistance. Additionally, the Non Recourse team successfully secured joint funding for a number of long term cases.</p> | | <p><u>Commissioning Specialist Services</u></p> <p>Reduction between Quarter's 3 and 4 is mainly due:</p> <p>1. Social Inclusion: Additional £71k one-off funding from Public Health towards HIV Support</p> <p>No Recourse to Public Funds (NRPF):</p> <p>1. 18 clients being granted leave to remain in January, the Quarter 3 forecast had been modelled on a monthly average of 1 client being granted leave to remain and thus not require further support.</p> <p>2. Also the Home Office settled an outstanding dispute to fund the support of clients which had been in dispute for over a year.</p> |
| | -245 | Other minor variances under £100k | -181 | Other minor variances under £100k |
| | -80 | | -148 | |

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|------------------|--|---|---|---|
| Personal Support | 4,738 | <p><u>Assessment and Case Management, Social Work and Safeguarding Care Packages</u></p> <p>This is the primary area of the Department's expenditure, and highlights the underlying pressure on the Authority's cost of care, especially within Domiciliary Care budgets. This is a result of increased numbers of very frail older people being discharged from hospital and the impact of Ordinary Residence cases, with Croydon becoming responsible for people living in the borough, but placed by another Authority. Increased use of more Community based services will invariably contribute to the pressures but should generate gains relative to placements. Areas of significant variance include:-</p> <p>Care Packages:</p> <p>1. Learning Disabilities (LD): £3,935k overspend due to continuing pressure from high cost clients, both existing and Transitioning from Children's services</p> <p>2. Older Persons (OP): (£426k) underspend as a result of greater focus on using more community based services and only using Residential /Nursing placements where it is necessary. This, in conjunction with the Reablement strategy, has contributed to improved management of the care cost for the client group. Additionally, to help alleviate the pressure we have received an additional £400k from the Department of Health towards winter pressures care packages.</p> | 3,484 | <p><u>Assessment and Case Management, Social Work and Safeguarding Care Packages</u></p> <p>The primary reason for movement between Quarter 3 and 4 include:</p> <ol style="list-style-type: none"> 1. Removal of £575k for unachieved efficiency plans. 2. Reduction of £162k in residential care income due to clients in PFI Care Homes on block beds being coded to incorrect service areas. 3. £179k increase in nursing care for Older People and Learning Disabilities clients, some of which relates to backdated payments. 4. £196k increase in LD Supported Living due to increase in new clients and backdated payments in Period 10 5. £223k increase in LD transport costs recharged from Special Educational Needs in Period 12 6. £64k reduction in Learning Disabilities day care clients income due to reassessment of clients. 7. £140k increase in residential care relating to current and backdated payments. 8. £97k increase in direct payments relating to new clients with current and backdated package costs. 9. Accrual of £109k care package for new clients within Physical Disabilities. 10. Additional funding of (£500k) from Public Health for 'Independence for Older People' |

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| | 565 | <p><u>Social Work & Safeguarding</u></p> <p>Staffing Expenses: Social Work Teams - Although there was a recruitment drive in the summer, the overspend relates to locums who have not yet been replaced by permanent staff. The service has also needed to employ additional locums to assist with the continuing growth in demand and complexity of safeguarding referrals and investigations and in responding to the needs of vulnerable adults with complex needs, including people discharged from prison.</p> | 592 | <p><u>Social Work & Safeguarding</u></p> <p>Insignificant Movement</p> |
| | 195 | <p><u>Professional Standards:</u></p> <p>This is reporting an overspend of £195k, due to a High Court judgement in March 2014. The judgement has placed additional responsibilities on Local authorities nationally to ensure vulnerable people are not deprived of their freedom in a care setting, resulting in increased demand for Deprivation of Liberty Safeguards (DOLS) assessments to be completed by trained Best Interest Assessors (BIA). An in-house shortage of the relevant skilled BIAs has resulted in the need to commission additional BIA assessments from external agencies, as well as increased requirement for reports from S12 doctors and Advocacy Services. Increased referrals have been made to the authority, with over 300 assessments undertaken in 2014/15 compared to 46 in 2013/14. The overspend falls into 2 main categories:</p> <ol style="list-style-type: none"> 1. Staffing: £71k overspend 2. Payments to Providers: £123k for payments to S12 Doctors and Advocacy services from external providers | 197 | <p><u>Professional Standards:</u></p> <p>Insignificant movement</p> |

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| | | <p><u>Occupational Therapy Pooled Budget</u></p> <p>Staffing Expenses: (£462k) under spend due to vacancies on the Pooled Budget.</p> <p>Other Running Costs: (£7k) underspend reflecting the reduced operational capacity due to vacancies.</p> | | <p><u>Occupational Therapy Pooled Budget</u></p> <p>The increase in the underspend reflects the proportion of the share of underspend arising from the OT pooled budget.</p> |
| | -470 | <p><u>Early Interventions & Reablement</u></p> <p>Staffing Expenses: (£13k) underspend due to vacancies.</p> <p>Income: (£203k) underspend from additional (£120k) grant towards Delayed discharges and (£83k) increased income from clients and recharges</p> <p>Other Running costs: (£39k) underspend from operations and payments to third party suppliers.</p> | -141 | <p><u>Early Interventions & Reablement</u></p> <p>The increase in underspend by year end is attributable to staff vacancies in the area.</p> |
| | -254 | <p><u>Mental Health Older Adults Day Services</u></p> <p>The under spend is due to underlying savings in operational costs including:-</p> <p>Staffing Expenses: (£104k) underspend due to staffing vacancies</p> <p>Income: (£40k) underspend due to increased cleint contribution.</p> <p>Third Party Payments: (£58k) underspend in payments to third parties</p> <p>Other Running Costs: (£83k) underepnd in both Transport and Supplies & Services</p> | -175 | <p><u>Mental Health Older Adults Day Services</u></p> <p>Insignificant movement</p> |
| | -284 | | -296 | |

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| | | <u>Assessment & Case Management Team</u> The net overspend is attributable to the following reasons:- Staffing Expenses: £66k overspend due to using locum staff to cover both vacancies, Supplies and Services: £398k oversepnd due primarily to increased legal costs. Recharge Income - (£14k) underspend due to additional contributions from other service areas. Other Running Costs: (£36k) underspend from controlling expenditure | | <u>Assessment & Case Management</u> The continued use of Locums beyond the original timeframe envisaged. There were additional accruals for legal costs relating to five different care packages in Physical Disability. |
| | 295 | | 107 | |
| | | <u>Sheltered Housing</u> The underspend is mainly due to budgeted contract costs for the CarelinePlus service where the contracts are no longer applicable. | | <u>Sheltered Housing</u> Insignificant movement |
| | -113 | | -108 | |
| | | <u>Provider Relations & Brokerage</u> Income: Originally anticipated Income from Capital of £46k and £61k from other service areas were not processed to support under pressure areas. Other Running Costs: Net overspend of £12k on other operational costs. | | <u>Provider Relations & Brokerage</u> |
| | 119 | | 0 | |
| | -12 | Other minor variances under £100k | 84 | Other minor variances under £100k |
| Directorate | | <u>Directorate</u> The overspend is due to not recovering costs from anticipated recharges, agreed as part of management decision to support other under pressure budget areas . | | <u>Directorate</u> The movement between Quarters 3 and 4 is due to not recovering costs from anticipated recharges, agreed as part of management decision to support other under pressure budget areas . |
| | 67 | | -242 | |
| Totals | 7779 | | 7658 | |

Outturn Analysis 2014-15

Appendix 1

Department PLACE
SFF Head of Finance Dianne Ellender

| Division | Variation 2014/15 (Budget to Outturn) £000 | Reason for Variation from Budget | Variance as at Cabinet February 2015 £000 | Reason for Variation from February 2015 Cabinet Report |
|--------------|--|---|---|---|
| Environment | 390 | Shortfall in trade waste income | 356 | Small variations |
| | 466 | Increased waste tonnage sent to Landfill | 495 | Small reduction in forecast tonnage to landfill. |
| | -198 | Additional Income from Bereavment Services | 0 | Unexpected and higher number of bereavements during January and February resulted in higher than expected income. |
| | -250 | Funding from New Administration for Clean and Green Campaign | 0 | |
| | 624 | Shortfall in Pay & Display Income | 659 | Small increase in income from P&D mainly due to introduction of Cashless Parking in off Street Bays. |
| | 142 | Shortfall In NSWRA Income (Highways) | 0 | Reduction in number of penalties to contractors due to increased compliance of scheme. (£100k Qtr 3) |
| | -206 | Additional income relating to Highways insurance street Claim | -150 | This is due to an increase in the amount recovered on damage to Highways Infrastructure |
| | -164 | Vacancies in Community Safety pending staff transfers and recruitment | -239 | Delays in the restructure of the AEU has resulted in the original savings not being achieved |
| | 57 | Other Minor Variances under £100k | -76 | |
| Regeneration | | | | |
| | 54 | Other Minor Variances under £100k | 11 | |
| Planning | -202 | Employee Savings in Planning Trading Account. | | |
| | 241 | Pinsent Masons - Whitgift CPO - Costs (partly recovered in the year) | | |
| | 41 | Other Minor Variances under £100k | -121 | |

| Division | Variation 2014/15 (Budget to Outturn) £000 | Reason for Variation from Budget | Variance as at Cabinet February 2015 £000 | Reason for Variation from February 2015 Cabinet Report |
|--------------------|--|---|---|---|
| Housing Management | -100 | The variation is due to the surplus generated from School Houses and Miscellenoues properties income. The housing department maintains various properties within the General Fund and at present there have been no major works to these properties resulting in a surplus. This surplus is moved to an earmarked reserve for any future repair works that need to be carried out on the properties. | -7 | It was decided by the department that as there is already sufficient income in the earmarked reserve for the School and Misc properties, the surplus income in 2014/15 would not be moved to the earmarked reserve and the income would be used within the Housing General Fund. |
| Needs and Strategy | 1570 | <p><u>Housing Solutions - Bed & Breakfast</u></p> <p>Quarter 3 has seen an increase in expenditure of £111k compared to Quarter 2. One of the main pressures for the service is the finding of enough suitable and affordable accommodation to place families as an alternative to self-contained bed and breakfast. This is having the effect of creating a "balloon" of people who are having to remain in the more expensive nightly let TA. The issue is also being exacerbated by the increasing numbers of larger families we are having to accommodate. The number of units required has increased from 467 per night at the beginning of April to 662 at the end of December to accommodate the difficulties in finding additional suitable longer term accommodation. For the forecast outturn, it has been assumed that the monthly growth over the last quarter will increase by 10 units per month until the end of the financial year resulting in approximately 692 units per night by the end of March 2015. The department is currently forecasting an increase of 30 units in the final quarter to cover any unexpected surges in numbers.</p> | 1254 | <p>1. The Housing department were expecting Concorde House and Sycamore House to come on stream in January 15 resulting in savings of £210k to the Bed and Breakfast budget - this did not happen until April 2015.</p> <p>2. The penalties incurred for the delay in the completing the council new build penalties were £36k lower than anticipated.</p> <p>3. An increase in B&B numbers in the last quarter resulted in an additional spend of £70k</p> |
| | | Other minor variances under £100k | | Other minor variances under £100k |
| Totals | 2,465 | | 672 | |

Outturn Analysis 2014-15

Appendix 1

Department
SFF Head of Finance

RESOURCES
Dianne Ellender

| Division | Variation 2014/15 (Budget to Outturn) £000 | Reason for Variation from Budget | Variance as at Cabinet February 2015 | Reason for Variation from February 2015 Cabinet Report |
|---------------------------------|--|--|--------------------------------------|---|
| Democratic & Legal | -42 | Other Minor Variances under £100k | 0 | |
| Workforce & Community Relations | -139 | School Traded Services - additional income | -144 | Minor decrease in income expected from Schools |
| | -123 | Other Minor Variances under £100k | -38 | |
| Voluntary Sector Funding | -1 | Other Minor Variances under £100k | 0 | |
| Chief Executive's Office | 100 | Other Minor Variances under £100k | 22 | |
| Finance & Assets | 318 | Business rates assessment for BWH higher than estimated, appeal to valuation office in progress | 300 | Minor variation in final business rates bill for the year |
| | 307 | Unrecoverable income from the LATC relating to 2013/14 facilities costs | | |
| | 418 | Increased energy costs across corporate estate | | |
| | 321 | Increased cleaning costs across the corporate estate | | |
| | 261 | Increased Portering support costs to interserve across corporate estate, particularly Strand house and the Town hall and community space | | |
| | 378 | External rental and internal income not achieved | | |
| | 121 | Increased costs of asset maintenance across corporate estate | | |
| | -150 | Staff Vacancies | -150 | |

| Division | Variation 2014/15 (Budget to Outturn) £000 | Reason for Variation from Budget | Variance as at Cabinet February 2015 | Reason for Variation from February 2015 Cabinet Report |
|--|--|--|--------------------------------------|--|
| | 250 | Other Minor Variances under £100k | 70 | |
| Customer Services & Communications | -460 | Service Credits from new capita contract | -460 | |
| | 145 | ICT staff tupe'd to CAPITA April & May costs | 145 | |
| | 376 | Additional salary costs relating to ICT projects and the implementation of new systems | | Costs held in ICT that were intially expected to be funded from departmetns or other sources. |
| | -508 | Land Charges additional Income | -500 | |
| | -1517 | Housing Benefit | -800 | More overpayment income were created during the last quarter of 2014/15 due to the introduction of the Real Time Information (RTI) project in December 2014 assisted by HMRC in tracking more overpayment. Almost 40.3% of all the 2014/15 HB overpayment income was created in quarter 4. This was supported by the final DWP claim (Sub 30 Northgate) Report |
| | -76 | Other Minor Variances under £100k | 51 | |
| Concessionary Fares | | | | |
| | 13 | Other Minor Variances under £100k | 16 | |
| Strategy, Commissioning, Procurement & Performance | -201 | Post deleted - executive director of Sorporate Resources and Customer Services (CRCS) | -201 | |
| | -603 | Agency Saving | -700 | |
| | -105 | Other Minor Variances under £100k | -9 | |
| Corporate Services | | | | |
| | 96 | Other Minor Variances under £100k | | |
| Public Health | | | | |
| | | Other minor variances under £100k | | Other minor variances under £100k |
| Totals | -821 | | -2398 | |

Outturn Analysis 2014-15

Appendix 1

Department HOUSING REVENUE ACCOUNT
 SFF Head of Finance Lisa Taylor

| Division | Variation 2014/15 (Budget to Outturn) £000 | Reason for Variation from Budget | Variance as at Cabinet February 2015 £000 | Reason for Variation from February 2015 Cabinet Report |
|-------------------|--|--|---|--|
| Landlord Services | -3,329 | Additional recovery of costs from leaseholders due to increased estate improvements | -2694 | Additional works to be recovered from leaseholders |
| | -738 | Staff Vacancies | -575 | Increased staff vacancies |
| | -176 | Underspend on gas and electricity usage | -110 | |
| | -301 | Net savings on water charges and commission | -143 | Increased recovery of water costs from tenants |
| | -900 | Impact of right to buy sales on tenants rents income. The loss of income compared to the original budget has been calculated on the basis of actual right to buy sales of 76 since the budget was set. | 466 | Increase in recovery of rents due |
| | 111 | Increase in the number of void properties requiring turnaround | 134 | |
| | -105 | Underspend on Grounds Maintenance contract | -125 | |

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| | 249 | Projected overspend on Cyclical Repairs mainly due to gas servicing costs | 225 | |
| | 227 | Reduced Planned Maintenance recharges to capital (partially offset by £138k staff vacancies above) | 180 | |
| | -172 | Projected underspend on Legal Services costs | -150 | |
| | -1,019 | Reduction in provision due to improved collection rates | 0 | Reduction in provision due to improved collection rates |
| | -1,222 | Savings on responsive repairs due to improved performance from contractor | 0 | Savings on responsive repairs due to improved performance from contractor |
| | 3,182 | Change in funding of capital programme to optimise resources | 0 | Change in funding of capital programme to optimise resources |
| | -392 | Other Minor Variances between 0 and £-100k | -344 | Other Minor Variances between 0 and £-100k |
| | 186 | Other Minor Variances between 0 and £100k | 207 | Other Minor Variances between 0 and £100k |
| Needs & Strategy | | | | |
| | 49 | Overspend on Legal and professional Services. The Q3 figure was based on the projected spend for the Planned Major Improvements procurement. A virement was done from the contingency sum to reduce the overspend. | 231 | The Planned Maintenance and Improvement project were expecting higher costs for Consultancy and Legal Fees. Due to delays with some of the project work, the spend was not as high as first expected |
| | -217 | Savings on Anti-Fraud Prosecution costs | -200 | The level of recharge to the HRA for Anti Fraud prosecution costs was less than expected by £17k |

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| | | | | |
| | 25 | Staff Vacancies. The savings are based on current levels of vacancies in the HRA. Additional staffing was required to support the Planned Maintenance and Improvements reprocurement. | -25 | Due to additional staff recruitment, the variation had changed from an undrspend to an overspend |
| | | | | |
| | | Other Minor Variances between 0 and £-100k | | Other Minor Variances between 0 and £-100k |
| | 59 | Other Minor Variances between 0 and £100k | 26 | Other Minor Variances between 0 and £100k |
| Finance Section | -1,051 | Underspend on HRA Investment Fund | -508 | Investment Fund not utilised |
| | -183 | Other Minor Variances between 0 and £-100k | -174 | Other Minor Variances between 0 and £-100k |
| | 776 | Other Minor Variances between 0 and £100k | 67 | Other Minor Variances between 0 and £100k |
| Totals | -4,941 | | -3512 | |