

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Chief Executive Officer	Directors	-	-	-	-	-	-	-	-	-	Expenditure: £300k of costs for the data work carried out to support the move to NJC pay bargaining. £90k of Agency costs for interim S151.
	Income	1,057	766	291	1,409	1,021	-	1,021	-	388	
	Expenses	1,057	766	291	1,409	1,021	-	1,021	-	388	
	Net Impact	1,057	766	291	1,409	1,021	-	1,021	-	388	
Chief Digital & Information Officer	HoS Total	1,057	766	291	1,409	1,021	-	1,021	-	388	Income: Chief Digital Officer has recovered significant amount of aged debt from Cambridge City, during this exercise a duplicate invoice was discovered which needed to be written off. This was outside of CDIO's control. Reserves: Grant for Serious Violence Duty (SVD) project & Staff Development grant, these will be used for those specific purposes to offset costs. Income: Recharges to Partners (Cambridge City & SCDC) when shared costs are lower, also recharges are lower than expected. Expenses: There are some unbudgeted pressures such as c£100k redundancies, £217k TVI costs and £56k due to move onto Microsoft E5 licenses approved by 3 Councils. These are offset by delays in a restructure (£278k) and vacancies held within ICT (£97k). Quarter 3: The overspend at Quarter 2 was reported at £69k, the service worked hard to decrease this forecast by £76k. The work continues to identify further efficiencies
	ICT Shared Service (Old Model)										
	Income	23	-	-	24	-	-	-	-	0	
	Expenses	-	-	23	0	-	-	-	-	24	
	Net Impact	23	-	23	24	-	-	-	-	24	
	3C ICT Shared Service										
	Income	(5,517)	(4,611)	(906)	(6,108)	(6,148)	-	(6,148)	-	40	
	Expenses	7,137	6,929	208	9,204	9,238	-	9,238	(13)	(47)	
	Net Impact	1,621	2,318	(697)	3,096	3,090	-	3,090	(13)	(7)	
	HoS Total	1,644	2,318	(674)	3,120	3,090	-	3,090	(13)	17	

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Head of Economy, Regeneration & Housing	Economic Development										Income: (£68k) was put into the budget to offset salary budget to recognise efficiencies. Therefore, this is offset by underspend on salaries where vacancies are held to offset this. Overall Overspend: Overspend approved by CLT. At Q3, £16k for Infrastructure Matters Consultancy work.
	Income	(9)	(56)	47	(11)	(74)	-	(74)	-	63	
	Expenses	312	350	(38)	418	424	43	467	-	(49)	
	Net Impact	304	295	9	407	350	43	393	-	14	
	Housing Strategy										
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	245	244	1	327	325	-	325	-	2	
	Net Impact	245	244	1	327	325	-	325	-	2	
	Markets										Expenditure: St Neots markets now under HDC ownership therefore no rent paid out to third party resulting in an underspend
	Income	(76)	(72)	(4)	(101)	(96)	-	(96)	-	(5)	
	Expenses	143	180	(37)	191	239	-	239	-	(48)	
	Net Impact	67	108	(41)	90	143	-	143	-	(53)	
	Car Parks - Off Street										Income: Penalty Charge Notices (PCNs) lower than budget due to transition from old to new legislation with warning notice period. Permit income peak in September linked to on-street permits and commenced on-street enforcement. lower than budget as had planned to increase charges 20p in year (no longer planned). Expenditure: Reduction in spend is linked to business rates payable being less than budgeted, and CPE (Civil Parking Enforcement) costs lower than budget. Incurred cost for parking strategy this year and for Multi Storey Car Park lift repairs.
	Income	(1,869)	(2,124)	255	(2,493)	(2,832)	-	(2,832)	-	339	
	Expenses	1,271	1,326	(55)	1,695	1,768	-	1,768	(120)	(193)	
	Net Impact	(598)	(798)	200	(798)	(1,064)	-	(1,064)	(120)	146	
	Car Park - On Street										Income: Service grouping is used for the CCC on-street P&D account. The on-street PCN has been recorded against a code within this grouping. The Code will be kept but moved to the main parking service grouping as HDC retained monies under the Agency Agreement.
	Income	(23)	-	(23)	(31)	-	-	-	-	(31)	
	Expenses	1	-	1	1	-	-	-	-	1	
	Net Impact	(22)	-	(22)	(30)	-	-	-	-	(30)	
	Market Towns										Income and Expenditure: Vibrant communities project, spend is claimed from CPCA (Cambridgeshire & Peterborough Combined Authority), hence income and expenses are overperforming by the same amount and overall breakeven.
	Income	(198)	(122)	(76)	(264)	(162)	-	(162)	(132)	(234)	
	Expenses	335	160	175	447	213	-	213	-	234	
	Net Impact	137	38	99	183	51	-	51	(132)	-	
	HoS Total	133	(113)	246	179	(195)	43	(152)	(252)	79	

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Head of Planning, Infrastructure & Public Protection	Building Control										Expenditure: £2k variance due to higher accrual than total cost for last year giving a benefit in this year, total cost for this year expected to match budget as advised by lead partner.
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	122	124	(2)	163	165	-	165	-	(2)	
	Net Impact	122	124	(2)	163	165	-	165	-	(2)	Income: Income increase due to increased number of Planning Performance Agreements. Expenditure: Expenditure relating to PPA's i.e. consultancy fees
	Planning Policy										
	Income	(936)	(346)	(590)	(1,247)	(461)	-	(461)	(150)	(936)	
	Expenses	1,318	1,149	169	1,757	1,467	65	1,532	(347)	(122)	
	Net Impact	382	803	(421)	510	1,006	65	1,071	(498)	(1,059)	
	Development Management										Income: Expected upturn in planning applications which is line with regulation 18 of the new local plan. The Council is in tilted balance. Expenditure: Agency staff is being used within Development Management this is partially offset by vacant posts.
	Income	(1,712)	(1,472)	(240)	(2,283)	(1,963)	-	(1,963)	-	(320)	
	Expenses	1,820	1,428	392	2,426	1,904	-	1,904	(35)	487	
	Net Impact	107	(44)	151	143	(59)	-	(59)	(35)	167	
	Environmental Health Admin										Expenditure: Service performing within budget.
	Expenses	36	38	(2)	47	50	-	50	-	(3)	
	Net Impact	36	38	(2)	47	50	-	50	-	(3)	Income: £49k overachievement of income on Premise licenses due to increase in new applications as a result of compliance work undertaken by the team. Expenses: £31k underspend on licensing Common Costs due to £57k underspend for Licencing manager vacancy (post now filled), offset by £26k of consultancy costs which has reduced now that Licencing manager post has been filled.
	Licencing										
	Income	(322)	(289)	(33)	(430)	(386)	-	(386)	-	(44)	
	Expenses	265	291	(26)	354	388	-	388	-	(34)	
	Net Impact	(57)	2	(59)	(76)	2	-	2	-	(78)	
	Community Resilience										Income: £16.5k of funding for Serious Violence Funding 2025-26, £11k of active lifestyles funding from Police and Crime Commissioner and £2.1k for ASB CCTV project to be transferred to CCTV. This grant income is offset by increased expenditure. Expenses: £16k to be paid out from serious violence, funding outside community groups £500 to be kept as management fee, £11k for Sports sessions funding by Police and Crime Commissioner money for active lifestyles and £2.1k for ASB CCTV project to be transferred to CCTV. £3k in year overspend due to increase in spinal point of Community Safety Officer, Police and Crime Commissioner have agreed to additional funding next financial year to cover this increase. Reserves: £6.5k of income from Environmental Enforcement to be moved to reserves so it can be reinvested next year to support the delivery of the service. £38.5k to be transferred to the Mobile Home Park Renewals Fund for mobile home park maintenance and improvement.
	Income	(217)	(157)	(60)	(289)	(209)	-	(209)	45	(35)	
	Expenses	407	404	3	542	539	-	539	-	3	
	Net Impact	190	247	(57)	253	330	-	330	45	(32)	
	Communities										
	Income	(438)	(277)	(161)	(584)	(369)	-	(369)	-	(215)	

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
	Expenses	738	581	157	985	775	-	775	(10)	200	Expenses: £220k higher costs due to an increase in payments for the Homes for Ukraine scheme, this is offset by increase in income. £8k underspend for Renovation/Improvement Grants Unpredictable how many claims for this will be made, some years will be none, underspend due to low number of relocation grant claims. Further £64k underspend on the Community Development Team due to two fixed term contracts ending and not being re-recruited to. Offset by £57k Contribution to Community safety post. Reserves: £10k contribution from reserves for Community Health and Wealth Fund
	Net Impact	300	304	(4)	401	406	-	406	(10)	(15)	
	Environmental Health Services										Income: Income performing on target. Expenses: £30k underspend caused by no anticipated spend for Empty homes as well as £28k overall underspend for vacancies partially offset by agency costs. £10k underspend for budgeted maintenance of closed churchyard as requested by parochial church council, no requests for maintenance this year.
	Income	(52)	(52)	0	(69)	(69)	-	(69)	-	-	
	Expenses	672	723	(51)	896	964	-	964	-	(68)	
	Net Impact	620	671	(51)	827	895	-	895	-	(68)	
	HoS Total	1,700	2,145	(445)	2,268	2,795	65	2,860	(498)	(1,090)	

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Head of Environmental Services	Environmental Protection Team										<p>Income and Expenditure: Project work, costs are to be recovered through recharging. Increases in the SLA charges based CPI increase as well as new SLAs created to due to projects. Keyholding scheme income has increased with call out fees included.</p> <p>Income: Pessimism around the claim to recover costs from County in relation to Home Energy</p> <p>Grounds Maintenance - Increased income generation from third party organisations, improved productivity and efficiency has meant that the service has not filled the two vacancies previously which has increased the underspend. Watercourses - Overspend due to a bank collapse in a residential watercourse, this has been more expensive than expected. Arboricultural - Underspend due to additional income from selling logs, and not replacing vacant post. Sewer Ditches - No planned works, repairs only occur on confirmed council responsible assets</p> <p>Income: This is overspend is partially offset by additional income from town/parish council work. Expenditure: Agency usage has increased to fill vacant posts whilst we find suitable candidates. Issues with current fleet and delays on vehicles on order meant that the service needed to hire a sweeper to ensure business as usual. Hire of weekend team to reduce overtime was approved by CLT this was not budgeted for but it is hoped that this will change how the service is run. Unbudgeted compensation payments to employees after contract changes.</p> <p>Income: Forecast includes recycling credit income (£800k) from the Cambridgeshire County Council which was not previously expected. Green bin subscription service has seen a significant uptake, currently forecasting the income to be higher than budget (£232k). Additional income from Bulky waste (£85k). Expenditure: Increased agency staff costs partially offset by vacant posts within the establishment. Unbudgeted compensation payments to employees after contract changes. Funding for green initiatives is occurring at a slower rate, so currently forecasting a underspend</p> <p>Expenditure: Restructure within team to bring in additional capacity, consultancy costs for a roadmap report for the rollout of alternative fuel vehicles across the council for Cabinet this contributed to an overspend.</p>
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	0	-	0	0	-	-	-	-	0	
	Net Impact	0	-	0	0	-	-	-	-	0	
	CCTV										
	Income	(91)	(88)	(3)	(121)	(117)	-	(117)	-	(4)	
	Expenses	1	-	1	1	-	-	-	-	1	
	Net Impact	(90)	(88)	(2)	(120)	(117)	-	(117)	-	(3)	
	CCTV Shared Service										
	Income	(1,164)	(372)	(792)	(1,553)	(496)	-	(496)	-	(1,057)	
	Expenses	1,363	581	782	1,818	775	-	775	-	1,043	
	Net Impact	199	209	(10)	265	279	-	279	-	(14)	
	Head of Operations										
	Income	9	-	9	12	-	-	-	-	12	
	Expenses	90	91	(1)	121	121	-	121	-	-	
	Net Impact	99	91	8	133	121	-	121	-	12	
	Green Spaces										
	Income	(171)	(140)	(31)	(227)	(187)	-	(187)	(81)	(121)	
	Expenses	1,002	1,024	(22)	1,336	1,365	-	1,365	-	(29)	
	Net Impact	831	884	(53)	1,109	1,178	-	1,178	(81)	(150)	
	Street Cleansing										
	Income	(28)	(8)	(20)	(37)	(11)	-	(11)	-	(26)	
	Expenses	1,026	949	77	1,367	1,265	-	1,265	-	102	
	Net Impact	998	941	57	1,330	1,254	-	1,254	-	76	
	Waste Management										
	Income	(5,216)	(4,379)	(837)	(6,954)	(5,839)	-	(5,839)	-	(1,115)	
	Expenses	5,684	5,412	272	7,577	7,176	40	7,216	-	361	
	Net Impact	468	1,033	(565)	623	1,337	40	1,377	-	(754)	
	Fleet Management										
	Income	(15)	(29)	14	(20)	(39)	-	(39)	-	19	
	Expenses	317	288	29	423	384	-	384	-	39	
	Net Impact	302	259	43	403	345	-	345	-	58	
	HoS Total	2,807	3,329	(522)	3,743	4,397	40	4,437	(81)	(775)	

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Head of Leisure Health & Environment	Head of Leisure & Health										<p>Income: Income levels continue to perform well particularly in-terms of membership growth. Proactive work is being undertaken to increase awareness and therefore sales of the range of Active Lifestyles membership options, including Undefeatables and the Concessionary Membership scheme</p> <p>Expenditure: Increased employee costs relating to extension of contracts to increase the level of physical activity across the district. Other expenditure is being managed to ensure costs are minimised where possible.</p> <p>Summary: The reason for the difference in trading performance and the budget is due to anticipated trends in Swim School and Health and Fitness have not followed the previous years trajectory anticipated at the time of building the budget. Adjustments to expenditure forecast have been made to mitigate this to ensure a I&E contribution from the service is achieved.</p> <p>The income performance compared with 24/25's actual is 11.00% better year on year continuing to show income growth at all centres.</p> <p>Income: Café income is £109k above budget due to the delayed start of the Hinchingsbrooke Country Park development, allowing extended trading, which has also led to a £29k overspend on cost of sales as a result of increased activity.</p> <p>Car park income is £71k below budget, reflecting the Hinchingsbrooke Country Park car park being non-operational for a portion of the year.</p> <p>Expenditure: Employee costs are £107k under budget, driven by savings from vacant posts.</p>
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	88	82	6	118	110	-	110	-	8	
	Net Impact	88	82	6	118	110	-	110	-	8	
	One Leisure Active Lifestyles										
	Income	(409)	(352)	(57)	(545)	(545)	-	(545)	(80)	(80)	
	Expenses	604	525	79	805	700	-	700	-	105	
	Net Impact	196	173	23	260	155	-	155	(80)	25	
	One Leisure Facilities										
	Income	(5,634)	(5,445)	(189)	(7,512)	(8,132)	-	(8,132)	-	620	
	Expenses	5,100	5,544	(444)	6,800	7,391	-	7,391	96	(495)	
	Net Impact	(534)	99	(633)	(712)	(741)	-	(741)	96	125	
	Parks and Open Spaces										
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	1	2	(1)	2	2	-	2	-	-	
	Net Impact	1	2	(1)	2	2	-	2	-	-	
	Parks, Countryside and Climate										
	Income	(667)	(347)	(320)	(889)	(462)	-	(462)	-	(427)	
	Expenses	1,439	1,183	256	1,919	1,556	20	1,576	(45)	298	
	Net Impact	773	836	(63)	1,030	1,094	20	1,114	(45)	(129)	
	Sawtry Leisure Centre										
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	14	-	14	18	-	-	-	-	18	
	Net Impact	14	-	14	18	-	-	-	-	18	
	One Leisure Projects										
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	1,472	349	1,123	1,963	465	-	465	(1,498)	-	
	Net Impact	1,472	349	1,123	1,963	465	-	465	(1,498)	-	
	HoS Total	2,010	1,541	469	2,679	1,085	20	1,105	(1,527)	47	

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Head of Property & Facilities	Energy & Sustainability Mgt										<p>Income: Additional income from selling electricity back to the grid.</p> <p>Expenditure: Unforeseen spend on transformer £108k, additional spend on backfilling ICT equipment and furniture which is not budgeted for. Partially offset through savings on utilities and business rates at PFH</p> <p>Income: A reduction in income throughout the portfolio, at Levellers Lane and Phoenix Court there are vacant units. Fareham has seen slow lettings due to market conditions, Stonehill is not generating income due to damage and with Cineworld in administration The Rowley Centre income is also down.</p> <p>Expenditure: There were and is currently vacant posts within the Estates team which has seen employee costs fall, there is also an expectation that there will be savings made on consultancy fees. Negotiations ongoing regarding the Phoenix Court rent review. The expectation is that the rent will increase and that the backrent will need to be paid this has been included within the forecast.</p>
	Expenses	38	36	2	51	48	-	48	-	3	
	Net Impact	38	36	2	51	48	-	48	-	3	
	Public Conveniences										
	Expenses	1	-	1	1	-	-	-	-	1	
	Net Impact	1	-	1	1	-	-	-	-	1	
	Facilities Management										
	Income	(465)	(394)	(71)	(620)	(525)	-	(525)	-	(95)	
	Expenses	1,304	1,226	78	1,739	1,594	40	1,634	-	105	
	Net Impact	839	832	7	1,119	1,069	40	1,109	-	10	
	Commercial Estates										
	Income	(3,202)	(3,772)	570	(4,269)	(5,030)	-	(5,030)	-	761	
	Expenses	1,317	1,269	48	1,756	1,692	-	1,692	-	64	
	Net Impact	(1,885)	(2,503)	618	(2,513)	(3,338)	-	(3,338)	-	825	
	HoS Total	(1,006)	(1,635)	629	(1,342)	(2,221)	40	(2,181)	-	839	
Head of Human Resources & Officer Development	Corporate Health & Safety										
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	49	50	(1)	65	66	-	66	-	(1)	
	Net Impact	49	50	(1)	65	66	-	66	-	(1)	
	Human Resources										
	Income	(2)	-	(2)	(2)	-	-	-	-	(2)	
	Expenses	763	688	75	1,017	918	-	918	(98)	1	
	Net Impact	761	688	73	1,015	918	-	918	(98)	(1)	
	HoS Total	810	738	72	1,080	984	-	984	(98)	(2)	

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Head of Finance	Corporate Finance										Income: Increased interest receivable on short term investments £1.5m (as a result of interest rates being higher for longer than expected), also income received from NNDR pool £95k, plus government grants of £23k for Audit and £35k contribution towards increased Internal Drainage Board costs. Expenditure: Minimum Revenue Provision (MRP) saving as a result of capital programme underspends and rephasings in 2024/25 this is calculated following the accounts closure. MRP commences in the year following expenditure.
	Income	(2,361)	(1,370)	(991)	(3,147)	(1,827)	-	(1,827)	-	(1,320)	
	Expenses	5,746	5,882	(136)	7,662	7,842	-	7,842	-	(180)	
	Net Impact	3,386	4,512	(1,126)	4,515	6,015	-	6,015	-	(1,500)	
	Finance										
	Income	(42)	-	(42)	(56)	-	-	-	-	(56)	
	Expenses	840	669	171	1,119	892	-	892	(153)	74	
	Net Impact	799	669	130	1,063	892	-	892	(153)	18	
	Corporate Insurance										
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	531	533	(2)	708	711	-	711	-	(3)	
	Net Impact	531	533	(2)	708	711	-	711	-	(3)	
	HoS Total	4,716	5,714	(998)	6,286	7,618	-	7,618	(153)	(1,485)	Income: Grant income from central government for LGR Expenditure: Overspend relates to overtime needed to cover close down period and gaps in staffing and additional support on Collection Fund for new Head of Service

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Head of Democratic Services & Monitoring Officer	Legal										Expenditure: £48k underspend forecasted based on Q1 and Q2 consumption figures for HDC provided by the lead partner
	Income	(1)	-	(1)	(3)	-	-	-	-	(3)	
	Expenses	174	208	(34)	231	278	-	278	-	(47)	
	Net Impact	172	208	(36)	228	278	-	278	-	(50)	Income: £470k of non budgeted income forecasted for Local and Mayoral Elections to cover election costs. Expenses: £81.5k overspend caused by agreed pressure for Head of Democratic Services & Monitoring post, this post will be budgeted from 2026/27 from the previous Chief Operating Officer post. Plus £415k of costs for Local and Mayoral Elections to cover elections being covered by additional income Reserves: £57.6k contribution to general election reserve of surplus income received for Local and Mayoral Elections as well as £39k for 2021 Police and Crime Commission Election claim. As well as a further £100k for the District Election fund. £16.5k to be drawn down from the Elections Act Reserve to cover Hybrid Mail costs and £23.9k to be drawn down for Member Training." Expenditure: £80k underspend created by 2 vacant posts (1x Internal Audit Manager & 1x Trainee Internal Auditor), offset by £187k overspend on Internal Audit for 25/26 – increased work to get back on track. Expenditure: £71k overspend on Agency costs for Procurement Manager, this has reduced from £136k as contract was ended by new Head of Service Expenditure: £15k for staff development and training as a result of new legislation as well as £61k for RSM LTD additional Risk support whilst vacant post was being filled (Post now filled, support has been scaled right back to just the system support).
	Democratic & Elections										
	Income	(468)	(176)	(292)	(624)	(234)	-	(234)	97	(293)	
	Expenses	1,269	1,027	242	1,692	1,269	100	1,369	60	383	
	Net Impact	801	851	(50)	1,068	1,035	100	1,135	157	90	
	Audit										
	Expenses	220	144	76	294	192	-	192	-	102	
	Net Impact	220	144	76	294	192	-	192	-	102	
	Procurement										
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	206	153	53	275	204	-	204	-	71	
	Net Impact	206	153	53	275	204	-	204	-	71	
	Risks & Control										
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	82	26	56	110	34	-	34	-	76	
	Net Impact	82	26	56	110	34	-	34	-	76	
	HoS Total	1,482	1,382	100	1,975	1,743	100	1,843	157	289	

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Customer Change Director	Council Tax Support										Income: £16k forecasted overachievement of income for National non-domestic rates cost of collection based on NNDR1 2025-26 form, this is a Central Government formular
	Income	(185)	(174)	(11)	(247)	(232)	-	(232)	-	(15)	
	Expenses	0	-	0	-	-	-	-	-	-	
	Net Impact	(185)	(174)	(11)	(247)	(232)	-	(232)	-	(15)	Income: The differences are largely as a result of fluctuations on HB subsidy which is difficult to forecast and may continue to change further during the year. Expenditure: There has been a reduction in subsidy which is as a result of a reduction in benefits paid creating an overall underspend due to subsidies not always covering full costs Reserve: £36k of underspent income to be moved to the Cambs Anti Fraud Network Reserve to be used to support the service in future years.
	Housing Benefits										
	Income	(16,119)	(15,281)	(838)	(21,492)	(20,374)	-	(20,374)	36	(1,082)	
	Expenses	18,013	17,187	826	24,017	22,916	-	22,916	-	1,101	
	Net Impact	1,894	1,906	(12)	2,525	2,542	-	2,542	36	19	
	Housing Needs										
	Income	(1,443)	(729)	(714)	(1,924)	(972)	-	(972)	-	(952)	
	Expenses	2,248	1,715	533	2,998	2,286	-	2,286	-	712	
	Net Impact	806	986	(180)	1,074	1,314	-	1,314	-	(240)	
	Customer Services										
	Income	(1)	(79)	78	(2)	(105)	-	(105)	(66)	37	
	Expenses	822	956	(134)	1,097	1,274	-	1,274	-	(177)	
	Net Impact	821	877	(56)	1,095	1,169	-	1,169	(66)	(140)	
Head of Communications, Engagement & Public Affairs	Document Centre										Expenditure: £6k savings due to team leader restructuring within Document Centre Expenditure: £21k overspend from CLT Corporate Plan campaigns. £60k overspend due to 3 additional posts agreed as pressures by CLT as part of LGR as well as £9k stand by allowance for Communication Executive's for on call responsibility because of changes in the emergency planning policy. Overspend on IT equipment (£4.5k) for new starters as well as mobile phones as part of the new emergency planning on call requirement, as well as overspend on printing and comms material (£4.5K) where there is no budget set.
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	109	114	(5)	146	151	-	151	-	(5)	
	Net Impact	109	114	(5)	146	151	-	151	-	(5)	
	HoS Total	3,445	3,709	(264)	4,593	4,944	-	4,944	(30)	(381)	
	Communications & Information										
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	257	185	72	343	247	-	247	-	96	
	Net Impact	257	185	72	343	247	-	247	-	96	
	HoS Total	257	185	72	343	247	-	247	-	96	

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Head of Policy, Performance & Emergency Planning	Emergency Planning										Expenditure: Place Strategy post under review due to other immediate priorities. The head of service post is currently vacant
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	96	96	(0)	127	128	-	128	-	(1)	
	Net Impact	96	96	(0)	127	128	-	128	-	(1)	
	Transformation										
	Income	-	(94)	94	-	(125)	-	(125)	(132)	(7)	
	Expenses	490	485	5	653	646	-	646	-	7	
	Net Impact	490	391	99	653	521	-	521	(132)	-	
	Strategic Insight & Delivery										
	Income	(5)	-	(5)	(7)	-	-	-	-	(7)	
	Expenses	200	229	(29)	267	306	-	306	-	(39)	
	Net Impact	195	229	(34)	260	306	-	306	-	(46)	
	HoS Total	780	716	64	1,040	956	-	956	(132)	(48)	
	Total	19,834	20,795	(961)	27,373	26,464	308	26,772	(2,627)	(2,026)	