

OVERVIEW AND SCRUTINY COMMITTEE

DATE OF MEETING: 16 FEBRUARY 2020

TITLE OF REPORT: 2021-22 BUDGET MONITORING – TO END OF DECEMBER

Report of: Head of Corporate Services

Cabinet Member: Councillor James Radley, Deputy Leader and Finance

1 PURPOSE OF REPORT

- 1.1 To advise Committee of the position on revenue and capital expenditure at the end of December 2020. Cabinet will consider this report at its meeting on Thursday 4th March.
- 1.2 The forecast overspend on controllable budgets is £612k for 2020/21 before accounting adjustments; any deficit required will be transferred from Reserves at the end of the year after all year end adjustments have taken place. Accounting adjustments can significantly affect the year end position as it is only then that we can fully account for key areas of spend such as Housing Benefits and Business Rates payments to cover policy decisions made by Central Government during the year.

2 OFFICER RECOMMENDATION

- 2.1 To note the revised projections and reasons for the main revenue variations highlighted in Paragraph 4 and analysed in Appendix 1.
- 2.2 To note the current spending position for Capital shown in Paragraph 5 and Appendix 2 which includes project details.

3 BACKGROUND

- 3.1 It is important that regular monitoring of budgets is undertaken to ensure financial targets set by the Council are being met and to make any necessary changes to approved budgets.
- 3.2 Trends and variances identified in the period have been used to inform the Budget position presented to committee in January 2021.

4 REVENUE BUDGET MONITORING

- 4.1 In February 2020, the Council approved total net service expenditure of £9,432k.
- 4.2 In November 2020, Cabinet approved a revised allocation within the budget to meet the requirements and income loss from COVID-19 to better reflect the likely spend as a result of additional pressures.

4.3 Forecast position for expenditure is a £495k adverse variance to Budget

Hart DC - Revenue

Table 1.1 Budget Comparators - 2020/21 (December - Period 9) after COVID and Grant adjustments

| Service Area | Full Year Budget 2020/21 | Budgeted Exp to 31/12/20 | Actual Exp to 31/12/20 | Variance | Revised Full Year Forecast 2020/21. |
|---|--------------------------|--------------------------|------------------------|------------------|-------------------------------------|
| Corporate | £5,208,407 | £3,988,546 | £3,822,498 | -£166,048 | £5,161,112 |
| Community | £1,030,169 | £461,803 | £499,307 | £37,504 | £1,057,742 |
| Technical and Environmental Maintenance | £3,082,837 | £2,330,943 | £3,530,604 | £1,199,661 | £3,289,507 |
| Place | £2,098,411 | £1,713,049 | £1,253,656 | -£459,393 | £2,415,742 |
| Net Expenditure | £11,419,824 | £8,494,341 | £9,106,065 | £611,724 | £11,924,103 |
| Accounting Adjustments | -£1,987,300 | -£470,484 | -£1,578,059 | -£1,107,575 | -£1,875,701 |
| Net Cost of Services | £9,432,524 | £8,023,857 | £7,528,006 | -£495,851 | £10,048,402 |

4.4 Appendix 1 provides a summary table detailing the variance between actual and budget spend for the year to 31st December 2020.

4.5 Major Variances identified include:

- A. Timing delays due to unreceived purchase invoices and unraised sales invoices to and from public sector partners.
- B. Salary overspends due to spend on consultants and underspends due to delays in recruitment.
- C. Loss of income due to Covid which is offset to some extent by Compensation received in year.

4.6 Appendix 2 provides a summary table detailing the variance between full year budget and full year forecast for the year ending 31 March 2021.

4.7 Major Variances identified include:

- A. Reduced income due to COVID-19
- B. Increased consultancy costs in Place and in Corporate Services, in Corporate Services this is due to bringing outsourced services in-house.
- C. Savings achieved due to remote working.

- 4.8 Movements in earmarked reserves are being analysed and the final reserve position will be included in the out turn report for the year.
- 4.9 The Capital position will be reported with requests for carry forward to the March Overview and Scrutiny meeting.

5 MANAGEMENT OF RISK

- 5.1 The monthly budget monitoring process examines all income and expenditure against budgets in order that significant variances are highlighted immediately and to identify areas where expenditure is being incurred but where insufficient or no budgetary provision exists. This allows officers to take corrective action to maintain overall expenditure within budgets.
- 5.2 Specific attention is being given to the following areas
- Housing Benefit changes and forecast improvements will be dependent on the level of debt associated with claimants transferring to Universal credit. Specific analyses are being prepared and monitoring will continue up to the final subsidy claim at 31 March 2021. Calculation method for the provision for doubtful / bad debts will be modified as necessary
 - Income budgets for Planning & Building control application fees will be subject to a detail monitoring exercise including volume of activity in the current year and previous years.
 - Business rates and the effect of the Collection fund to be determined at year end. Appeals from the 2017 list changes continue to be low while the 2010 list appeals remain open and continue to be worked on by the Valuation Office.

6 CONCLUSION

- 6.1 COVID-19 has had an adverse effect on income; Income recovery or subsidy is based at 95% * 75% of budgeted income and therefore there remains an income gap and increase in net service expenditure. This will need to be fully reconciled after accounting adjustments which will determine the level of draw down from reserves.

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APPENDICES

- Appendix 1 Revenue Budget – Budget to Actual
Appendix 2 Revenue Budget – Budget to Forecast

Appendix 1

Detailed variance analysis Budget vs. Actual

| Directorate = Corporate Services | | | | |
|---|--------------------------------|--|--------------------|--------------------|
| <u>Cost Centre</u> | <u>Cost Centre Description</u> | <u>Variance</u> | <u>Adv - £'000</u> | <u>Fav - £'000</u> |
| HACAPI | 5 Council Contract - Capita | Invoices from Capita Services as yet not received. | | £1,312 |
| HACIVC | Civic Function & Chairman | Chairman's Allowance not yet incurred. | | £3 |
| | | Public/Civic Events expenditure not yet incurred due to Covid restrictions. | | £2 |
| HACOML | Commercialisation | Fees for Hired Services at Edenbrook Apartments & Q4 Service Charge at the Pavilion | £7 | |
| | | Work undertaken to make Swan Public House safe | £44 | |
| | | Postage not yet incurred | | £3 |
| | | Contributions to Voluntary Organisations not yet incurred. | | £5 |
| HACOMM | Corporate Communication | Additional Salary Costs relating to maternity cover being in post longer than forecast | £12 | |
| | | Hired service expenditure ahead of forecasted spend and miscoded invoices | £6 | |
| | | Software development costs incurred ahead of forecast | £7 | |
| | | Recruitment Delay - Savings (S151 and D S151) | | £55 |
| | | Invoice for Recruitment Costs of SFBP - Not yet received. | | £9 |
| | | Brokers Fees not yet incurred | | £2 |
| HACFIN | Corporate Finance | Software Licenses and GRN that has already been received | | £7 |
| | | Savings on Staff Travel and Car Allowances | | £3 |
| | | Additional Bank Charges from Prior Years | £29 | |
| | | Cyber Insurance to be allocated across other Cost Centres | £35 | |
| | | Additional Finance Consultant Costs | £20 | |
| HACVID | Covid19 | Actuals after adjustment | | £15 |
| HASCCO | Customer Services Contracts | Jade invoices not yet received (October to December 2020). | | £11 |
| | | Payments not yet made for Q1 to Q3 2020/21. | | £123 |

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|---------|------------------------------|--|------|------|
| HAECDV | Economic Development | Publicity Spend not yet incurred | | £8 |
| | | Salary differences | £1 | |
| HAFLECT | Frogmore LC Building | Depreciation incorrect charged in April and May 2020. | £117 | |
| HAHRCO | HR Contract | Salary related savings due to recruitment delays. | | £18 |
| | | Corporate Management Training not yet incurred. | | £12 |
| | | Recovery of costs that had not been forecast | | £22 |
| | | Additional Sub Contracted work for HR Support whilst recruitment on-going. | £5 | |
| HAHELC | Hart Election Costs | Election expenses incurred YTD for Modern Gov iPad rental | £7 | |
| HALOTT | Hart Lottery | Project Consultant Invoices yet to be received. | | £20 |
| | | Savings on Professional Fees | | £5 |
| | | Savings of Publicity | | £2 |
| | | Reduced Income from the Lottery | £5 | |
| | | Fees and Services for Reduced Income | £4 | |
| HALEAD | Leadership Team | Salary related adjustments | | £1 |
| | | Employee Training not yet incurred due to Covid 19 | | £5 |
| | | Additional Subscriptions that need to be moved into January 2021 | £3 | |
| HAHCTB | Housing/Council Tax Benefits | DWP Rent Allowance Subsidy Received | | £539 |
| | | Additional Grants received to date | | £64 |
| | | Additional Rent Allowances paid out | £715 | |
| | | Housing Benefits Overpayments | £3 | |
| HAITCO | IT Contract | Consultation Costs not yet incurred. | | £14 |
| | | Additional Employee Training Costs | £7 | |
| | | Project Consultants not yet incurred. | £8 | |
| | | Depreciation and Impairment incorrectly charged. | £11 | |
| | | Increased Internet Line Rental costs | £24 | |
| | | Firewall Consultancy Costs to upgrade and configure Checkpoint Firewall | £12 | |
| | | Laptop and Equipment Purchases to facilitate remote working | £9 | |

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| HALEGL | Legal Services | Project Consultant Costs not yet incurred re Modern Gov - Civica. | | £10 |
| | | Basingstoke Shared Service Invoices (Q1 and Q2 2020/21) not yet received. | | £232 |
| | | Plain English Ltd - Costs to re-write the Council's Constitution. | £19 | |
| | | Reduced Income to date for Fees and Services | £4 | |
| HALEIS | Leisure Centres | Compensation received for Apr to Jun in respect of Lost Fees and Charges Income. | | £297 |
| | | QLM Audits not yet incurred | | £3 |
| | | Support Costs to EA from 1st April to 31st October 2020. | £372 | |
| | | Depreciation incorrectly charged. | £544 | |
| | | Lost Income from EA - attributable to Covid 19. | £472 | |
| HAMEMB | Support to Elected Bodies | Savings in Members Travel and Subsistence | | £5 |
| HANEIG | Neighbourhood Planning | Project Consultant Works relating to the referendum for Crondall and Crookham Village | | £28 |
| | | Neighbourhood Plans not yet incurred. | | |
| | | Payment to other Local Authorities for neighbourhood plans. | | £4 |
| HASETT | New Settlement | Additional Salary Costs from 2 Posts. | £13 | |
| | | Covid 19 Survey with residents. | £8 | |
| | | Project Consultant Costs - Chelgate Limited. | £16 | |
| HANODC | Non Distributed Costs | Invoices received in advance of Forecasted Spend | £157 | |
| HAPRSF | PRS AccessFund | Purchase Orders in HANEED to be moved to HAPRSF | | £96 |
| HARELC | Rechargeable Elections | General Election expenditure in 2019 - waiting for Government reimbursement. | £23 | |
| HARGST | Register Of Electors | Canvasser costs due but not yet incurred | | £15 |
| | | Printing and Equipment Costs due but not yet incurred | | £13 |
| | | Software Costs but premium crosses Financial Years | £8 | |
| | | Salary Adjustments relating to Canvassers | £10 | |
| HARBCO | Revenues & Benefits Contract | Additional Grant Income | | £52 |
| | | Court Costs and Bailiff Fees not yet incurred due to Covid 19. | | £5 |
| | | No Income from NNDR Cost of Collection | £75 | |

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| | | No Income from Court Fees Income | £51 | |
| HAHEMB | Support To Elected Bodies | Reduced Members Travel Costs due to Covid 19. | | £5 |
| HAXAUD | External Audt | Invoices not received for Qtr 1 to 3 2019/20 Capita Invoice for HB Audit not yet been received | £13 | £26 |
| | Miscellaneous | Miscellaneous overspends | £9 | |
| | | TOTAL | £2,885 | £3,051 |
| | | Net Variance for Corporate Services | £0 | £166 |

| Directorate = Community Services | | | | |
|---|----------------------------------|---|--------------------|-------------------------|
| <u>Cost Centre</u> | <u>Cost Centre Description</u> | <u>Variance</u> | <u>Adv - £'000</u> | <u>Fav - £'000</u> |
| HADOMA | Domestic Abuse | Domestic Grants paid at start of the year and not proportionately across the year Homelessness Costs yet to be incurred | £281 | £15 |
| HAHOUS | Strategic Housing Services | Additional Salary related expenditure related to the Hub. | £5 | |
| HAINCL | Social Inclusion and Partnership | Homelessness Costs not yet incurred. Rough Sleeping Grant paid to Hart DC in error to be paid to Rushmoor. Salary related savings due to recruitment delay. | | £39 £92 £7 |
| | | Bed and Breakfast Invoices not net received. Homelessness Invoices not yet received Accounting provisions not yet incurred Salary adjustments | | £35 £27 £10 £4 |
| HANEED | Housing Needs | Savings on Travel & Medical Fees Increased HB Payments for B & B Rent. Fees and Hired Services incorrectly coded. | £20 | £4 £5 |

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| | | Software Purchases crossing years. | £21 | |
| | | Reduced Grant Income | £46 | |
| | | Rent Bond charges incurred ahead of forecast spend | £15 | |
| | | Housing Register Sales not yet incurred | £8 | |
| HAPRIV | Private Sector Housing | Invoices raised to recover costs from Providence House Developer. | | £37 |
| | | Providence House - Agency Staff - Against no Budget | £23 | |
| HASAFE | Community Safety | Invoices not received from Rushmoor BC | | £124 |
| | | Software Invoices not yet received | | £3 |
| | | Additional Salary Costs now that service is back in house | £19 | |
| | Miscellaneous | Miscellaneous overspends | £2 | |
| | | TOTAL | £440 | £402 |
| | | Net Variance for Community Services | £38 | £0 |

| Directorate = Technical and Environmental Maintenance. | | | | |
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| <u>Cost Centre</u> | <u>Cost Centre Description</u> | <u>Variance</u> | <u>Adv - £'000</u> | <u>Fav - £'000</u> |
| HABIOD | Biodiversity | Salary Vacancy Savings | | £4 |
| HABSNG | Bramshot Farm | Salary Savings now adjusted for Depreciation charged incorrectly. | £69 | £4 |
| | | Sub Contracted works occurred in advance of Forecasted Spend | £4 | |
| HASHRC | Churchyards | Sub Contracted work incurred ahead of Forecasted Spend | £3 | |
| HACCTV | CCTV | Q2 2020/21 Invoices not yet received from Rushmoor BC. Depreciation Charge incorrectly charged | £15 | £48 |

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| HACLIM | Climate Change | Salary related adjustments to be made by Budget Holder. | | £11 |
| | | Savings on Staff Travel, Training and Car Allowances | | £1 |
| HACOMS | Hartley Witney Commons | Sub Contractor Work In Progress - Not all invoices yet received. | | £9 |
| | | Additional Income from sales of Hay Bales. | | £3 |
| HADRNG | Drainage | Sub Contracted Works not yet incurred | | £56 |
| | | Salary savings due to delayed recruitment. | | £6 |
| | | Employee Training, Staff Travel and Equipment Purchases not yet incurred. | | £2 |
| | | Depreciation incorrectly charged through the year. | £7 | |
| HAESNG | Edenbrook Country Park | Sub contracted works invoices yet to be received | | £2 |
| HAESTA | Estates / Asset Management | Sub-contracted work not as yet incurred. | | £22 |
| | | Consultant work incurred in advance of forecasted spend. | £10 | |
| | | Depreciation incorrectly charged in year. | £33 | |
| HAEVPO | Environment Promotion Strategy | Reduced savings from Salary Savings | | £21 |
| | | Savings on Training, Vehicle Purchases, Clothing, Equipment, Publicity not yet incurred | | £22 |
| | | Sub Contracted work not yet incurred. | | £36 |
| | | Contributions to Blackwater Valley Countrywide Partnership not yet incurred. | | £20 |
| | | Additional income from Hartland Park Maintenance | | £11 |
| HAGNDS | Grounds Maintenance Contract | Additional Income that had not been accrued for by Budget Holder for 2019/20. | | £23 |
| | | Elvetham Heath Parish - additional cost of grass verges. | £37 | |
| | | Reduced income from Hampshire County Council to date | £8 | |
| HAHITM | Highways Traffic Management | Additional Income from TTRO Notices | | £26 |
| | | Advertising and Project Costs not yet incurred | | £11 |
| | | Employee Training not yet incurred | | £4 |
| | | Adverting Costs not yet invoiced | | £5 |
| | | Sub Contracted works relating to Fleet Road Pedestrianisation due to Covid 19. | £76 | |
| | | Reduced HCC Income as Invoice yet to be submitted. | £11 | |
| Income due from HCC not yet invoiced. | £14 | | | |

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| HAOCOM | Odiham Common | Country Stewardship Grant received. | | £9 |
| | | Reduction printing costs incurred | | £2 |
| | | Notice Board Costs not yet incurred | | £6 |
| HAPKOF | Off Street Parking | Outstanding invoices from Sub Contracted Works. | | £11 |
| | | Lost Income for Car Parking Fees. | £20 | |
| | | Fees and Hired Services to HCC for Reading Road Car Park | £4 | |
| | | Additional Car Parking Fees and Income | | £10 |
| | | Printing Costs | | £4 |
| | | Software Purchases | | £4 |
| | | Clothing costs not yet incurred due to recruitment delay. | | £2 |
| HAPKON | On Street Parking | Savings on Vehicle and Equipment Purchases | | £2 |
| | | Reduced overtime savings due to Covid restrictions. | | £1 |
| | | No Fixed Penalty Income to date | £20 | |
| | | Depreciation incorrectly charged in year. | £8 | |
| | | Increased Ticket Machine Costs | £4 | |
| HAPOND | Fleet Pond | Land and Building Maintenance work invoices not yet incurred. | | £7 |
| | | Depreciation incorrectly charged. | £50 | |
| HAREPO | Land Repossessions | Sub contracted works not yet incurred. | | £5 |
| | | East Hants DC not yet invoiced Hart DC | | £22 |
| | | Parish Council reimbursement for bin emptying costs | | £10 |
| HASTRT | Street Cleaning | Reduction of Q1 Invoice to adjust for 2019/20 Outturn | | £6 |
| | | Enforcement Income reduced due to Covid 19. | £13 | |
| HATREE | Tree Preservation Orders | Specialist Consultant Work not yet incurred. | | £2 |
| HAWBDC | Basingstoke Waste Contract | Invoices still awaiting to be raised to BDBC. | £1,518 | |
| | | Garden Waste Income to be deferred at Year End | | £287 |

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| | | Project Integra MAF Contributions for 2020/21. | | £21 |
| | | Miscellaneous savings and expenses not yet incurred (incl Travel & Equipment Purchases | | £9 |
| HAWCLT | Waste Client Team | Project Consultant Costs not yet incurred | | £7 |
| | | Cost Recovery that has not yet been invoiced | £248 | |
| | | Glass Recycling Credits not yet received | £17 | |
| | | MRF Recycling Credits not yet received | £62 | |
| | | Printing Costs not yet incurred. | | £15 |
| HAWCOM | Waste Education and Comms. | Publicity Costs not yet incurred. | | £6 |
| | | Serco Core Invoices not yet received. | | £236 |
| HAWSTE | Waste Contract | Serco Variable Invoices not yet received | | £22 |
| HAFURN | Street Furniture | Street Signposting incurred ahead of forecast. | £4 | |
| | Miscellaneous | Miscellaneous underspends | | £3 |
| | | TOTAL | £2,255 | £1,056 |
| | | Net Variance for Technical and Environmental Maintenance | £1,199 | £0 |

| Directorate = Regulatory Services | | | | |
|--|--------------------------------|--|--------------------|--------------------|
| Cost Centre | Cost Centre Description | Variance | Adv - £'000 | Fav - £'000 |
| HABCFE | Building Control - Fee Earning | Q2 and Q3 2020/21 Invoices from Rushmoor BC not yet received. Decrease in Building Regulation Inspection and Application Fees (Forecast adjusted to reflect this). | £20 | £114 |
| HABCNF | Building Control - Non-Fee | Quarter 2 and 3 Invoices not yet received from Rushmoor BC | | £49 |
| | | Savings from FM doing R & M Work | | £41 |
| | | Contract Cleaning Invoices not yet received | | £17 |
| | | Reduced Electricity due to remote working. | | £8 |

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| | | Reduced Gas Costs due to remote working. | | £6 |
| | | Saving on Water Rates due to Covid | | £5 |
| | | Food and Catering is reduced due to Covid | | £4 |
| HABLDG | Admin Bldgs - B & M | Overtime not yet incurred | | £3 |
| | | Training not yet incurred | | £3 |
| | | Reduced Income (Forecast amended) | £21 | |
| | | AV Equipment (to be funded from Reserves) | £23 | |
| | | Covid 19 - Equipment Purchases | £7 | |
| | | Depreciation incorrectly charged. | £148 | |
| | | Expenditure on Fire Equipment and Alarms | £5 | |
| | | Agency Staff Savings | | £3 |
| | | Postage Savings | | £3 |
| HABSST | Business Support Staff | Stationery savings due to remote working. | | £6 |
| | | Software Costs not yet incurred | £41 | |
| | | Additional Salary Costs to save Agency Staff Costs | £11 | |
| | | Salary Savings due to recruitment delays | | £8 |
| | | Agency staff spend not yet incurred. | | £4 |
| HAEHCM | Env Health Commercial | Legal Services invoices re H&S Case yet to be received. | | £10 |
| | | Veterinary Fees not yet incurred. | | £2 |
| | | Loss of Income due to elongated licenses during lockdown. | £8 | |
| HAEHPR | Environmental Protection | Salary Savings due to recruitment delays | | £35 |
| HAHSFY | Health & Safety | Employee Training not yet incurred | | £3 |
| HALCHG | Local Land Charges | Invoices not yet received from Hampshire County Council | | £21 |
| | | Additional Income from Land Charges | | £41 |
| HALNCE | Licences | Invoices not yet received from Basingstoke and Deane Council (Q1 to Q3 - 2020/21) | | £61 |
| | | Compensation for Lost Income received for Apr to June 2020 | | £203 |

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| HAPDEV | Planning and Development | S106 Developer Contributions | | £100 |
| | | Salary Related Adjustments | | £35 |
| | | Professional Subscriptions not yet incurred. | | £2 |
| | | Consultant Costs | £30 | |
| | | Project Consultants working on Bramshill House | £44 | |
| HAPPLY | Planning Policy | Salary related adjustments from delayed recruitment. | | £12 |
| | | Project Consultants not yet incurred - PO in place. | | £9 |
| | | Consultancy Cost not forecast. | £48 | |
| | | Printing costs & HCC Land Supply SLA incurred ahead of forecasted spend. | £4 | |
| | | Hampshire Biodiversity Payment that had not been forecasted | £9 | |
| HATAXI | Hackney Carriages | Invoices yet to be received from Basingstoke and Deane Council (Qtr 1 to 3 20/21) | | £52 |
| | | Additional Income from Drivers and Licensing of Vehicles | | £3 |
| | | Fees and Services from DBS Checks | | £2 |
| HAOOHN | Out of Hours Noise Service | Reduced Overtime - Needs based budget. | | £3 |
| HAPRNT | Print Room & Photocopying | Printing costs incurred ahead of Forecast | £7 | |
| | | Invoices for Paper, Equipment Purchases and Waste Recycling not yet received. | | £5 |
| | Miscellaneous | Miscellaneous underspends. | | £12 |
| TOTAL | | | £426 | £885 |
| Net Variance for Regulatory Services | | | £0 | £459 |

| Directorate = Accounting Adjustments | | | | |
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| <u>Cost Centre</u> | <u>Cost Centre Description</u> | <u>Variance</u> | <u>Adv - £'000</u> | <u>Fav - £'000</u> |
| HAZEFN | Financing and Investment Income | Investment Interest not yet received Property Income received ahead of Budget | £109 | £129 |

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| HAZORR | MIRS - Reversal of Revenue | Reversal of Depreciation - Charged incorrectly in CIES | | £931 |
| | | Removal of REFFCUS DFG's | | £157 |
| | | TOTAL | | £109 £1,217 |
| | | Net Variance for Accounting Adjustments | | £0 £1,108 |

Appendix 2

Detailed Variance Analysis Full Year - Budget vs Forecast.

| Directorate = Corporate Services | | | | |
|---|--------------------------------|---|--------------------|--------------------|
| <u>Cost Centre</u> | <u>Cost Centre Description</u> | <u>Variance</u> | <u>Adv - £'000</u> | <u>Fav - £'000</u> |
| HACFIN | Corporate Finance | Increase in Forecast Consultant Costs | £68 | |
| | | Salary Savings resulting in delays in recruitment for S151 and D S151 Positions | | £54 |
| | | Increase in Bank Charges Forecast due to Worldpay Arrears | £13 | |
| | | Miscellaneous Adjustments | £4 | |
| HAHCTB | Housing /Council Tax Benefits | Rent Allowance Subsidy forecast adjustment | | £617 |
| | | Grant Income from DHP adjustment | | £39 |
| | | Rent Rebate Subsidy adjustment | | £2 |
| | | Rent Allowance Payments forecast adjustment | £542 | |
| | | Reduction in HB Overpaymet Income adjustment | £7 | |
| HALEIS | Leisure Centre | Anticipated remaining compensation income not forecast | | £662 |
| | | Reduction in anticipated payments to Everyone Active | | £306 |
| | | Incorrect increase in Leisure Forecasted Spend | £1,305 | |
| | | Reduction in staff membership fees | £3 | |
| HARGST | Register of Electors | Adjustment to Canvassers | £4 | |
| | | Forecast Adjustment to other Employee Costs | | £16 |
| | | Forecast Adjustment for Postage Costs | £4 | |
| | | Miscellaneous Forecast Adjustments | £7 | |
| HAMEMB | Support to Elected Bodies | Members Travel forecast adjustment | | £7 |
| | | Conference Expenses forecast adjustment | | £3 |
| | | IT Expenses adjustment | | £4 |
| | | Miscellaneous adjustments | £5 | |

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| HARELC | Rechargeable Elections | Forecast Adj (Sept 2020) - Reduction in Recovery of Costs expenditure | | £5 |
| | | Forecast Adj (Sept 2020) - Reduction in Grants | £10 | |
| | | Miscellaneous adjustments | £3 | |
| HAHDEV | Hart Development | Forecast Adj (October 2020) - Subscriptions | £10 | |
| HALEGL | Legal Services | Adjustment to Sub Contracted Recharge work | £19 | |
| HANODC | Non Distributed Costs | 2020/21 - 2nd Intalment of CAY Forecast | £79 | |
| HAXAUD | External Audit | Increase in Audit Fees expected for 2019/20 | £10 | |
| | Compensation | August to March 2021 (expected compensation - not apportioned to services) | | £425 |
| TOTAL | | | £2,093 | £2,140 |
| Net Variance for Corporate Services | | | £0 | £47 |

| Directorate = Community Services | | | | |
|---|--------------------------------|--|--------------------|--------------------|
| <u>Cost Centre</u> | <u>Cost Centre Description</u> | <u>Variance</u> | <u>Adv - £'000</u> | <u>Fav - £'000</u> |
| HANEED | Housing Needs | | £27 | |
| HAPRIV | Housing Sector Private | Forecast increased for the DFG Capital Receipt flows through CIES Remove Forecast for DFG (Capital) | £739 | £744 |
| HAWELL | Health and Wellbeing | Reduced Fees and Hired Services | | £6 |
| HAINCL | Housing Inclusion | Seconded Officer Costs for remainder of the Year Staff travel costs reduced to Covid 19 | £9 | £1 |
| HAHOUS | Strategic Housing | Forecast increased for the Capital Receipt flows through CIES | | £554 |

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| MISC | Remove Forecast -S106 Developer Contributions | £554 | |
| | Miscellaneous Forecasts | £3 | |
| | TOTAL | £1,332 | £1,305 |
| | Net Variance for Community Services | £27 | £0 |

| Directorate = Technical and Environmental Maintenance | | | |
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| <u>Cost Centre</u> | <u>Cost Centre Description</u> | <u>Variance</u> | <u>Adv - £'000 Fav - £'000</u> |
| HABIOD | Bio Diversity | Forecast increased for the Capital Receipt flows through CIES | £134 |
| | | Salary adjustments | £4 |
| | | Equipment and Uniform purchases reduced | £4 |
| | | Remove S106 Funds (Capital) | £134 |
| HABSNG | Bramshot Farm | Forecast increased for the Capital Receipt flows through CIES | £1,202 |
| | | Remove S106 Funds (Capital) | £1,202 |
| | | Tree Safety Work £21k | £21 |
| | | Repairs and General Maintenance | £10 |
| | | Miscellaneous Adjustments | £2 |
| HASHRC | Churchyards | Miscellaneous Adjustments | £2 |
| HACLIM | Climate Change | Miscellaneous Adjustments | £2 |
| HABULK | Clinical and Bulky Waste | Reductions in Land Charge Search Income October -£4k and November -£2k | £6 |
| HAFSNG | Edenbrook Country Park | Forecast increased for the S106 receipt flows through CIES | £491 |
| | | Remove S106 Funds (Capital) | £491 |

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| HAESNG | LUENBOROUGH COUNTRY PARK | Sub Contracted Works | £4 | |
| | | Miscellaneous adjustments | £7 | |
| HAEVPO | Environmental Promotion Strategy | Relates to Salary Adjustments £16k, £1k Clothing, £8k consultants, £22k Hartland Park | | £47 |
| HAESTA | Estates and Asset Management | Sub Contracted Works has not happened | | £28 |
| HAGNDS | Grounds Maintenance Contract | £24k reductions due to outturn 19/20 Adjustment appears in Q1 invoice - £2k | £14 | |
| HADRNG | Hart Drainage | | | |
| | | Forecast Adj (Dec 2020) - Salary related savings | | £14 |
| | | Forecast Adj (Dec 2020) - Sub contracted work has stalled for the year | | £68 |
| | | Miscellaneous Forecast Adjustments | | £3 |
| HAHITM | Highways Traffic Management | | | |
| | | Forecast Adj (Oct 2020) - Increase in demand for TTRO to enable work during Covid 19 | | £37 |
| | | Forecast Adj (Dec 2020) - Reduction in EM3 LEP Claim | £5 | |
| | | Forecast Adj (Nov 2020) - Salary Adjustments | £3 | |
| HAPKOF | Off Street Parking | | | |
| | | Reduced Income due to Covid 19 | £221 | |
| | | Car Park Fee Compensation | | £61 |
| | | Fixed Penalty Fee Income increase | | £6 |
| HAPKON | On Street Parking | | | |
| | | Additional Car Parking Fees | | £10 |
| | | Miscellaneous adjustments | £5 | |
| HASSNG | Small Sang Sites | | | |
| | | Forecast Adjustment for S106 Developer Contributions | | £1,434 |
| | | Forecast Adjustment for S106 Monitoring Fees | | £42 |
| | | Remove S106 DC Funds (Capital) | £1,434 | |
| | | Removed S106 Monitoring Fees | £42 | |

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| | | Forecast Adj (Dec 2020) - Reduction in Payments to other LA's | | £25 |
| | | Forecast Adj (Oct 2020) - Increase in Recovery of Costs | | £10 |
| HASTRT | Street Cleaning | Forecast Adj (Dec 2020) - Reduction in Payments to other LA's | | £6 |
| | | Forecast Adj (Oct 2020) - Decrease in Fixed Penalty Notices Income | £7 | |
| | | Forecast Adj (Dec 2020) - Reduction in Fixed Penalty Notices Income | £10 | |
| HATREE | Tree Preservation Orders | | £14 | |
| HAWCLT | Client Team | Forecast Adj (Nov 2020) - Reduction for recycling, bulky waste & green waste. Additional Garden Waste Income | | £83 £14 |
| | | Forecast Adj (Oct 2020) - (Green Waste Income - £240k & Bulky Waste - £10k) | £250 | |
| | | Forecast Adj (Sep 2020_ Reduction for recycling credits income | £14 | |
| HAWSTE | Waste Contract | | £35 | |
| HAWCOM | Waste Education and Comms | | | £5 |
| | Miscellaneous | Forecast Adjustments | £8 | |
| TOTAL | | | £3,939 | £3,732 |
| Net Variance for Environmental and Technical Services | | | £207 | £0 |

| Directorate = Regulatory Services | | | | |
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| <u>Cost Centre</u> | <u>Cost Centre Description</u> | <u>Variance</u> | <u>Adv - £'000</u> | <u>Fav - £'000</u> |
| | | Savings on R & M Facilities due to completing maintenance works | | £20 |
| | | Saving on Electricity | | £10 |
| HABLDG | Admin Buildings | Reduced catering costs as a result of less onsite meetings | | £5 |
| | | Instalation of Equipment to ensure Covid Compliance | £17 | |
| | | Miscellaneous Forecast Adjustments | £10 | |

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| HABCFE | Building Control - Fee Earning | | £20 | |
| | | Equipment savings due to remote working | | £2 |
| | | Stationery savings due to remote working | | £6 |
| HABSST | Business Support Staff | Reduced Agency Staff as no more requirement | | £10 |
| | | Salary Increases | £17 | |
| | | Postage costs revised as original budget not high enough | £4 | |
| HADOGS | Dog Warden | Reduction in overtime | | £3 |
| | | Reduced employee costs and training | | £1 |
| HAHSFY | Health and Safety | Employee Training and Equipment Purchase savings | | £4 |
| HAEHCM | Environmental Commercial | Legal Services adjustment for HSE Legal Case Costs | £28 | |
| | | Adjustments made to match actual and committed employee costs expenditure | £9 | |
| | | Salary adjustments made to reflect leavers and joiners projected spend | | £4 |
| HAEHPR | Environmental Protection | Salary Adjustments | | £54 |
| | | Employee Training and associated travel | | £2 |
| | | Agency Staff to cover vacancy | £12 | |
| HAPEST | Pest Control | Income reduced to reflect more accurate level expected | | £2 |
| HALCHG | Local Land Charges | Adjusted for increased income received to date | | £21 |
| HAOOHN | Out of Hours Noise Service | Reduced overtime as this is a "needs" based budget | | £3 |
| HAPDEV | Planning Development | Compensation Income received (Apr to July 2020) | | £124 |
| | | Project Consultants to cover vacancy | £24 | |
| | | Subscriptions adjustment | £4 | |
| | | Reduced income | £70 | |
| | | Adjustment as S106 Forecast Adjustment "wrong way around" | £100 | |

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| | | Consultants for Bramshill and Urban Design Advice | £84 | |
| | | Forecast additional costs adjustment | £126 | |
| HAPPLY | | Planning Policy | £57 | |
| HAPRNT | | Print Room & Photocopying | £4 | |
| | Miscellaneous | Forecast Adjustments | £2 | |
| | | TOTAL | £588 | £271 |
| | | Net Variance for Regulatory Services | £317 | £0 |