

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

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	

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	

		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				
Cost Centre	Cost Centre Description	Variance	Adv - £'000	Fav - £'000
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

		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. Providence House - Agency Staff - Against no Budget	£23	£37
HASAFE	Community Safety	Invoices not received from Rushmoor BC Software Invoices not yet received Additional Salary Costs now that service is back in house	£19	£124 £3
	Miscellaneous	Miscellaneous overspends	£2	
		TOTAL	£440	£402
		Net Variance for Community Services	£38	£0

Directorate = Technical and Environmental Maintenance.				
<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. Sub Contracted works occurred in advance of Forecasted Spend	£69 £4	£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

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			

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

		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
		Street Signposting incurred ahead of forecast.	£4	
HAFURN	Street Furniture			
	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
		Q2 and Q3 2020/21 Invoices from Rushmoor BC not yet received.		£114
HABCFE	Building Control - Fee Earning	Decrease in Building Regulation Inspection and Application Fees (Forecast adjusted to reflect this).	£20	
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

		Reduced Gas Costs due to remote working.		£6
		Saving on Water Rates due to Coivd		£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

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				
<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

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