

OVERVIEW AND SCRUTINY COMMITTEE

DATE OF MEETING: 14 December 2021

TITLE OF REPORT: QUARTER TWO BUDGET MONITORING

Report of: Head of Corporate Services

Cabinet Member: Deputy Leader and Finance

1 PURPOSE OF REPORT

- 1.1 This report contains the revenue outturn for the first six months of the year ending 30 September 2021.
- 1.2 The report contains the capital outturn for the first six months ending 30 September 2021.
- 1.3 The report contains predictions of forecasts of revenue and capital expenditure to year end (31 March 2022).

2 OFFICER RECOMMENDATIONS

- 2.1 That the Overview and Scrutiny Committee note and provide scrutiny over the revised projections and main revenue variances highlighted in Paragraph 4.1 and Appendices 1 and 2.
- 2.2 That the Committee note the provisional full year revenue outturn position as at 30 September 2021 of a £612,000 overspend as detailed in Table 4.3. The £612,000 is before any allowance for Quarter one Fees and Charges compensation from Central Government.
- 2.3 The Committee note capital outturn position as at 30th September 2021. To date the capital programme has underspent against profiled against budget by £9.863m. This is shown in Table 5.3.

3.0 BACKGROUND

- 3.1 It is important that regular monitoring of budgets is undertaken to ensure financial targets are being met, cash flow is managed effectively and value for money is being achieved.
- 3.2 Quarterly Budget reporting is a key financial control. This is the first report which has encompassed accruals accounting to improve the accuracy of projections and minimise timing differences. This process will improve over time, and it is expected that even further accruals will be included as part of Quarter Three Budget Monitoring which will be reported in March 2022.

4.0 PROVISIONAL REVENUE POSITION

- 4.1 The Council set a balanced budget in February 2021. As part of this Quarter two review, the forecast outturn position is an overspend of £612,000 before any allowance for compensation on fees and charges income is received.
- 4.2 Table 4.3 below provides the budgeted expenditure and full year forecast against budget by service area at a net cost of service level.). A summary of the main revenue variances to date is provided in Paragraph 4.4.
- 4.3 A claim for £372,000 has been made to Central Government for compensation for Quarter one losses in Sales, Fees and Charges income. We recognise this income when Central Government accepts our claim; if accepted the forecast overspend for 2021/22 reduces to £240,000.

Table 4.3 (Revenue Outturn v Original Budget 2021/22, Forecast 2021/22)

Service Area	Original Full Year Budget 2021/22	Budgeted Expenditure to 30th Sept 2021	Actual Expenditure to 30th Sept 2021	Over/Under Spend	Full Year Forecast 2021/22.	Variance: Forecast against Budget
	£'000	£'000	£'000	£'000	£'000	£'000
Corporate Services	3,686	3,272	3,528	256	4,027	341
Community Services	2,530	700	458	(242)	2,261	(269)
Technical and Environmental Maintenance	3,660	1,245	734	(511)	4,225	565
Place	2,427	1,436	795	(641)	2,411	(16)
Accounting Treatment	(1,509)	1,351	1,886	535	(1,518)	(9)
Net Cost of Services	10,794	8,004	7,401	(603)	11,406	612

- 4.4 A summary of the main variances within each Service is provided below: -

4.4.1 Corporate Services

- Leisure Services is currently overspent by £270k, this is due to the following: -
- (£20K) underspend against Budget YTD on Insurance due to this not yet being allocated.

- (£408k) underspend against Budget YTD in respect of Deprecation not yet allocated.
 - £700k overspend for Recovery of Costs (from Leisure Provider - Everyone Active), the forecast has been amended to reflect the latest situation; the reserve transfer approved by Cabinet will take place at year end.
- In respect of COVID 19 we have assumed that the Council will break even and spend 100% of Government Grants provided and any under-utilised Grants will be returned to the Awarding Body (if applicable). This will be reviewed at the end of Quarter Three.

4.4.2 Community Services

- There is a (£323k) underspend in Domestic Abuse.
- There is a £130k overspend in Housing Needs, the main variances as follows:
 -
 - £60k Software and Licenses expenditure (to Civica) incurred ahead of Budget YTD.
 - £18k spend in respect of Software Development Costs for the new Housing system. This will be funded from earmarked reserves as approved, and the reserve will be transferred to revenue at year end.
 - £52k Rent Deposit Income below budget, this due to the fact that COVID has limited “door collection” of monies, it is anticipated that door collection recommences in November 2021. (A Forecast adjustment has been made).
- There is an overspend of £31k in respect of Homelessness Costs which will be requested to be funded from Earmarked Reserves.

4.4.3 Technical and Environmental Services

- Off Street Parking has an overspend of £133k. This is largely attributable to diminished income £95k Car Parking Fees, reduction in Fixed Penalty Income £13k and £11k Ticket Machine expenditure incurred ahead of Budget.
- Fleet Pond shows an underspend of £541k. This is as a result of an additional to £502k Developers Contributions received against no Budget (This will be moved to Reserves).
- The Waste Client Team has an underspend of £216k. This is attributable to (£108k) Green Waste Sack Sales exceeding the Budget YTD and (£163k) Sub-Contracted Works not incurred against the Budget YTD.
- The Waste Contract has an underspend of £188k – this is due to a delay in invoicing Hart DC for June to September 2021 Waste Contract Charges

(Serco). At the time of writing this a schedule for the proposed charges has arrived from BDBC and a Purchase Order will be raised imminently.

4.4.4 Place Services

- Building Control (Fee Earning) – Application and Inspection Fee income has exceeded the Budget YTD by £50k. This is attributable to higher demand during the summer months and is expected to subside over the remainder of the financial year.
- Admin Buildings (Repairs & Maintenance) - £221k underspend compared to Budget YTD. Contributing factors were no Depreciation being allocated against Budget YTD (£110k), Rental Income (£62k) being received which was not budgeted and lastly an underspend (£58k) on Repairs and Maintenance.
- Environmental Protection has seen an overall underspend to date of (£23k), attributable largely to Salary savings of (£55k), offset by spend on an Environmental Protection agency worker of £20k to cover the lack in permanent staff.
- Planning and Development has an overall underspend of (£105k). Contributing variances towards this are Planning Application Income exceeding Budget YTD of (£202k), Salary savings of (£58k) due to Planning Manager vacancy Consultant Project costs in respect of work undertaken at Bramshill House Watery Lane Appeal Statement of Case exceeded the Budget YTD by £108k.

5. CAPITAL POSITION

- 5.1 Capital expenditure as at the 30 September 2021 was £19,567k against a Budget of £29,429k (including carried forward budget from 2020/21).
- 5.2 The estimated outturn for capital has changed from the original budget by £1,567k; this is due to Fleet Pond where the Council is forecast to spend an additional £1,458k on the project.

Table 5.3 (Capital Outturn v Original Budget 2021/22, Forecast 2021/22)

Hart DC - Capital

Budget v Actuals

Table Budget Comparators - 2021/22 (September - Period 6)

Directorate	Revised Budget 2021/22 *	Actual Expenditure - 30th September 2021	Variance Outturn to Date v Budget 2021/22	Revised Full Year Forecast 2021/22 **	Variance Forecast against Budget
	£'000	£'000	£'000	£'000	£'000
Corporate Services	23,811	18,966	(4,845)	23,891	80
Community Services	430	395	1	433	3
Technical and Environmental Services	5,164	206	(4,992)	6,648	1,484
Place Services	24	0	(24)	24	0
Net Expenditure before Adjustments	29,429	19,567	(9,862)	30,996	1,567

* Revised Budget consists of Brought Forward + Original Budget approved on 25th February 2021

** Revised Full Year Forecast includes brought forward Budget and Full Year Forecast for 2021/22

5.4 A summary of the main variances in each Service is provided at 5.4.1 et seq. Detailed variances are provided at Appendices 3 and 4.

5.4.1 Corporate Services

- There is an overall underspend of (£694k) in the Upgrade to IT Infrastructure Programme; this is due to delays in the delivery of the cabling work which had to be done first.
- There is an underspend to date of (£4,150k) on the Council's Commercial Investment Strategy due to the lack of current viable investment opportunities available to the council.
- Both Edenbrook apartments and Centenary House have been delivered.

5.4.2 Community Services

- There is an overspend of £39k in respect of Disabled Facilities Grants profiled spend but is within the grant levels for this year.
- There is an underspend of (£40k) in respect Private Sector Renewal Works.

- There is underspend of (£34k) in respect of CCTV funding brought forward from 2020/21, this is part of the move from Rushmoor to Runnymede.

5.4.3 Technical and Environmental Services

- Due to Covid 19, the proposed Fleet Pond Development was delayed and therefore the following costs have been delayed:
(£2,003k) in respect of the Fleet Pond Green Grid Engineering costs
(£745k) in respect of Fleet Pond Green Grid Ecology
(£180k) in respect of Fleet Pond Visitor Enhancements not yet developed
(£110k) in respect of the Fleet Pond Access Track
(£54k) in respect of Fleet Pond Fencing
- (£335k) in respect of Edenbrook Skate /Bike Park as no expenditure has yet to be incurred in 2021/22.
- (£160k) in respect of Hartley Wintney Central Common Access Improvements of which no work has commenced.
- (£918K) in respect of Bramshot Farm scheme works not yet delivered

It should be noted that significant progress has been made in the last 5 weeks on these schemes and we expect a changed position to be reported at the end of December.

5.4.4 Place Services

- A budget of (£24k) has been carried forward in respect of a proposed purchase of an electric Dog Warden Van if required.

6. EQUALITIES

All activity will comply with the authority's statutory duties.

7. CLIMATE CHANGE

These strategies will work alongside the council's ambition to become a carbon neutral authority by 2035. No direct carbon/environmental impacts arising from the recommendations.

8 CONCLUSION

- 8.1 This is the first budget report which has incorporated a level of accruals accounting; this has limited the number of timing differences and enabled more accurate full-year forecasts to be made.

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APPENDICES

Appendix 1 - Expenditure against Budget

Appendix 2 - Revenue Performance (Budget YTD v Outturn) September 2021

Appendix 3 - Capital Variances for 2021/22

Appendix 4 - Capital Performance (FY Budget v Forecast) September 2021

Appendix 1: Expenditure against Budget

Directorate - Corporate Services				
Cost Centre	Cost Centre Description	Variance	Overspend- £'000	Underspend- £'000
HABULK	Bulky Waste	Fees and Services - Awaiting invoices from BDBC in respect of June to September 2021.		£8
		Increase in income for land charge search fees compare to Budget YTD; however, expected to diminish in 2nd part of the Financial Year		£5
HACAPI	5 Council Contract – Capita	Payments to South and Vale - Invoices yet to be submitted for January, February, June, July, August and September 2021, all of which have been accrued for. Additionally, we have yet to receive the charges for 2020/21 5C Contract indexation, again accrued for.		£53
		Accrual reversal - awaiting invoice to be received for subcontracted (HR Charges) work non-rechargeable. South Client Team - Client Team recharges Q1 2021/22 ahead of profiled FY budget.	£20	£31
HACFIN	Corporate Finance	Recruitment advertising not yet incurred		£11
		Miscellaneous underspends (fav.)		£8
		Insurance charges yet to be allocated around the council	£143	
		Additional bank charges - credit card spend not yet recharged out to other Cost Centres	£42	
		Project consultant for Exchequer Services Support	£32	
		Software purchases and licenses incurred ahead of forecast spend	£6	
		Subscriptions	£6	
HACIVC	Civic Function & Chairman	Miscellaneous overspends (adv.)	£5	
		Miscellaneous underspends (fav.)		£1

		Sub-contracted work, awaiting Invoice to offset accrual, which is contributing to the Underspend		£20
		Miscellaneous underspends (fav.)		£4
		Fees and Hired Services relating to The Pavilion, Edenbrook and Centenary House	£56	
HACOML	Commercialisation	Salary related differences - outstanding costs from Year End to be capitalised.	£31	
		Agency: Recruitment fee – these costs will be charged to the new Housing Company.	£8	
		Legal Services in relation to Hart Housing Project Management and Centenary House	£6	
		Miscellaneous overspends (adv.)	£5	
HACOMM	Corporate Communication	Miscellaneous overspends (adv.)		£9
		Publicity Costs not invoiced from Hart News Publication		£7
		Miscellaneous underspends (fav.)	£5	
		Additional Grant receipts YTD		£1,606
		Consultant - project budget not yet utilised.		£127
		Additional grant payments being made to businesses only £319k in Budget, this will be funded by Grant Receipts.		£33
HACVID	Covid 19	Miscellaneous underspends (fav.)		£3
		Other Government Grants - Balance transferred to balance sheet Creditor's account.	£1,646	
		Other services	£72	
		Room and Office rent, costs incurred though no budget.	£29	
		Costs against for Compliance Staff to be grant funded	£15	
		Miscellaneous overspends (adv.)	£7	
HADIGI	Digitalisation	Miscellaneous underspends (fav.)		£1
HAFLCT	Frogmore LC Building	No variances		
		Rent Allowances not yet incurred		£1,372
HAHCTB	Housing/Council Tax Benefits	Increased Government Grants from DHP and Council Tax Support		£52
		Overpayment Housing Benefit increased income		£30
		Reduced rent allowance subsidy grants not yet received	£1,449	
		Rent Rebate subsidy not yet received	£8	
HAHELC	Hart Election Costs	Software purchases incurred ahead of forecasted spend	£7	
		Miscellaneous underspends (fav.)		£2
		Home of HR Support not invoiced on Sub-contracted work (non-rechargeable)		£13
		Corporate management training not yet incurred.		£7
HAHRCO	HR Contract	Miscellaneous underspends (fav.)		£1
		Salary related differences, Corporate Business Improvement & Client Officer	£8	
		Recruitment advertising costs against no budget.	£3	

		Miscellaneous overspends (adv.)	£2	
HAIAUD	Internal Audit	Salary related costs due to staff retirement. Forecast adjusted.		£10
		Work conducted by Wokingham and BDBC Internal Audit Departments less than Budget YTD.		£3
		Miscellaneous underspends (fav.)		£2
HAITCO	IT Contract	Project consultants not yet incurred.		£9
		Miscellaneous underspends (fav.)		£5
		Depreciation not yet charged.		£4
		Overspend on software purchases and licenses as an annual invoice has been received and budget is not sufficient	£35	
		Additional mobile phone charges exceeding an underfunded budget line	£23	
		Hire of equipment - Additional spend on Virgin Media HSCN 500 mbps. Invoiced in one lump whereas forecast assumes monthly. Forecast needs to be adjusted as £12k overspent on annual budget as it was incorrect.	£18	
		Maintenance of equipment	£5	
		Goods receipted not invoiced.	£5	
		Miscellaneous overspends (adv.)	£2	
		Fees and Hired Services.	£1	
HALEAD	Leadership Team	Salary adjustments that have been adjusted for due to staff vacancy.		£16
		Project consultants not yet incurred.		£15
		Grants yet to be paid out below profiled budget.		£11
		Recruitment advertising below profiled budget.		£6
		Miscellaneous underspends (fav.)		£5
		Other employee costs yet to be disbursed.		£2
HALEGL	Legal Services	Subscription costs, needs to be moved to HAMEMB/47000 (Mainly LGA Membership).	£15	
		Fees and Hired services - Costs for the shared service with Basingstoke and Deane covering Q1 and Q2 21/22 not yet invoiced though accrued for. Variance due to budget profiling.	£7	
HALEIS	Leisure Centres	Depreciation not yet charged		£407
		Covid 19 Support Grant not budgeted for		£124
		Premises insurance yet to be invoiced		£21
		Miscellaneous underspends (fav.)		£3
		Leisure Centre income not received	£700	
		Fees and Hired Services incurred (Forecast adjustment has now been made)	£124	
HALOTT	Hart Lottery	Miscellaneous overspends (adv.)	£1	
		Recovery of costs		£5
		Fees for services		£3
		Professional Fees	£3	
HAMEMB	Support to Elected Bodies	Agency Staff savings as staff are all employed.		£7
		Miscellaneous underspends (fav.)		£5

		Annual subscription costs to SEEC and LGA incurred ahead of forecasted spend.	£9	
		Miscellaneous overspends (adv.)	£9	
		Salary differences to be corrected.	£8	
HANODC	Non-Distributed Costs	HCC Invoice for LGPS Compulsory Added Years (CAY) 2020/21 October to March 21 to be moved to HAZTDCA8015.		£6
HAPERF	Corporate Performance Team	Other employee costs yet to be disbursed in respect of Insurances (Employers Liability, Fidelity, Accident and Travel Insurance).		£1
		Additional Grant Income received YTD		£46
HARBCO	Revenues & Benefits Contract	Miscellaneous underspends (fav.)		£4
		Court Cost income not yet received	£60	
		NNDR Cost of Collection income not yet received	£50	
		Miscellaneous overspends (adv.)	£2	
		Grant income from DCLG, HCC credited here; however, a proportion of this to be transferred to HAHELC in respect of Hart Elections.		£181
		Room and Office Costs - No expenditure incurred to date.		£15
		Printing costs - under profiled budget.		£11
HARELC	Rechargeable Elections	Postage costs - under profiled budget.		£11
		Recovery of costs - nothing yet received.	£253	
		Reimbursements - Town Councils, nothing yet received.	£22	
		Rental costs.	£17	
		Room and Office Costs - GRN not invoiced - these need to be reviewed and cleared down.	£11	
		Salary savings incurred as there was gap replacing an officer that left with another officer.		£9
		Printing costs not yet incurred.		£8
HARGST	Register Of Electors	Postage costs not yet incurred.		£8
		Miscellaneous underspends (fav.)		£1
		Software purchases incurred ahead of forecasted spend.	£8	
		Miscellaneous overspends (adv.)	£1	
HASCCO	Customer Services Contract	Sub-contracted work non-rechargeable not yet incurred against Budget		£3
		Payments to other LA's - One reversing accrual from Q4 2020/21 (still awaiting the invoice) and two current accruals for Q1 & 2 2021/22 Contact Centre as invoices not received from BDBC.	£39	
		Consultants - projects, costs not yet incurred against profiled budget		£6
HASETT	New Settlement	Miscellaneous underspends (fav.)		£1
		Salary adjustments to reflect additional costs once Salary Monitoring spreadsheet is available	£9	
		Miscellaneous overspends (adv.)	£1	
HAWBDC	Basingstoke Waste Contract	Client Contract payment to the BDBC over budget due to budget profiling YTD.	£75	

		Costs for Subcontracted work non rechargeable not yet incurred.		£40
		Subcontracted work yet to be incurred - this would appear a profiling issue		£163
		Green Waste Sacks income has exceeded Budget YTD		£108
		Recycling Credits MRF exceeds Budget YTD		£33
		Recovery of costs is less than the Budget YTD, this could be a profiling issue		£28
HAWCLT	Waste Client Team	Agency staff yet to be incurred		£10
		Salary related differences, forecast adjustments to be made in line with salary monitoring spreadsheet.	£75	
		Recycling Glass Credits - this relates to an accrual from 2020/21 and the income has yet to be received	£37	
		Miscellaneous overspends (adv.)	£10	
		Legal Services against no Budget (forecast adjustment required)	£5	
HAWCOM	Waste Education and Comms.	Printing Costs less than Budget YTD; however outstanding POs for £10k have been raised yet to be GRN'd		£8
HAWSTE	Waste Contract	From June to Sept 21 - Invoices were sent to BDBC and Hart are awaiting to be recharged for their proportion		£193
		Invoices from June to Sept 21 have been BDBC - Hart are awaiting their proportion (Serco and other Contractors)		£9
		Awaiting confirmation from Client Team Manager with regards to Bin Sales activity	£14	
HAXAUD	External Audit	Audit Fees incurred below profiled budget.		£30
		Recovery of costs		£8
TOTAL			£6,683	£6,427
Net Variance for Corporate Services			£256	£0

Directorate - Community Services

<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Overspend - £'000</u>	<u>Underspend- £'000</u>
HADOMA	Domestic Abuse	Grant payments not yet made		£355
		Salary related differences, forecast adjustments to be made to reflect salary monitoring spreadsheet.		£11
		Income from HCC for '2 Target Hardening Posts MHCLG Funds'.	£43	
HAHOUS	Strategic Housing Services	Miscellaneous underspends (fav.)		£6
		Miscellaneous overspends (adv.)	£2	
HAINCL	Social Inclusion and Partnership	Additional Grant received into here that belongs to HANEED		£28
		Miscellaneous underspends (fav.)		£1
		Grants for HVA and Incision Ltd to be funded from Trailblazer Reserve	£21	
		Salary related differences, forecast adjustments to be made to reflect salary monitoring spreadsheet.	£3	
		Miscellaneous overspends (adv.)	£2	
HANEED	Housing Needs	HB Local scheme rent rebates yet to be incurred against profiled budget.		£17
		Accounting Provisions yet to be incurred against profiled budget.		£14
		Bed and Breakfast allowance payments not yet incurred against profiled budget.		£12
		Other employee costs yet to be incurred against budget.		£5
		Additional other government grant income received		£5
		Miscellaneous underspends (fav.)		£5
		Software purchases and licenses expenditure incurred ahead of forecasted spend and GRN'd non invoiced PO (Civica).	£60	
		Rent deposit income not yet received	£53	
		Salary related differences - Increase as funding extra hours for staff cover. This is being funded from HANEED44069 Homeless Prevention Grant	£25	
		Software development for the new housing software - this will be financed from Earmarked Reserves	£19	
		Bad debt write-offs incurred	£12	
		Additional Homelessness costs to profiled budget.	£9	
		Cost recovery income not yet received	£8	
		Miscellaneous overspends (adv.)	£2	
HAPRIV	Private Sector Housing	Income received from HCC in other government grants, no budget for this account code.		£838
		Agency Staff not yet incurred at Providence House and other fire related issues. Majority of work has been completed		£19
		Miscellaneous underspends (fav.)		£3
		Income received from HCC in other government grants, no budget for this account code.	£838	
		Miscellaneous overspends (adv.)	£6	

HAPRSF	PRS Access Fund	Homelessness Costs to date against no Budget - Expenditure to be funded from Earmarked Reserve from a prior year funding receipt	£31	
		Fees and Hired Services not yet received as budget assumed that the partnership continued but was disbanded last year. This has been adjusted.		£75
HASAFE	Community Safety	Grant received in incorrect line - this will be moved.		£5
		Contribution accruals is the opposite side of a year-end accrual which will be corrected.	£19	
		Salary differences, salary and associated on costs for the IT officer are still showing as allocated to the Cost Code incorrectly and need to be amended - journal to be done.	£3	
		Miscellaneous overspends (adv.)	£1	
		TOTAL	£1,157	£1,399
Net Variance for Community Services			£0	£242

Directorate - Technical and Environmental Maintenance

<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Overspend - £'000</u>	<u>Underspend - £'000</u>
-				-
HABIOD	Biodiversity	Miscellaneous underspends (fav.)		£2
		Depreciation has not yet been incurred		£54
		Materials expenditure not incurred (forecast adjustment made) as budget not requested.		£16
HABSNG	Bramshot Farm	Developers' contribution against no budget relates to £51k River Road - (Planning Application 19/01494/AMCON) and SANG Refund (£30k) ref number 21/01517/SANGS	£21	
		Subcontracted works occurred in advance of Forecasted Spend additional for drainage works required.	£8	
		Miscellaneous overspends (adv.)	£2	
		Depreciation Charge not yet charged		£12
		BT Redcare Q1 and Q2 2021/2022 CCTV Lines less than budget.		£11
HACCTV	CCTV	Miscellaneous underspends (fav.)		£3
		Fees and hired services incurred less than budget		£3
		Recovery of costs and recharge income not yet received - This will be done at Year End	£63	
HACLMT	Climate Change	Salary related differences (Basic, Employers NI and Pension) incurred - Forecast adjustments made to reflect salary monitoring spreadsheet and anticipated Final Salary Costs.	£9	
		Sales income received, against no budget, forecast adjustment made to reflect this.		£4
HACOMS	Hartley Wintney Commons	Salary related differences to pay for the 0.68 FTE staffing arrangement for Hartley Witney Commons against no budget.	£12	
		Subcontracted work incurred against no budget.	£4	
HACONS	Landscape & Conservation	Miscellaneous overspends (adv.)	£1	
		Subcontracted works non - rechargeable costs yet to be incurred		£7
HADRNG	Drainage	Depreciation has not yet been charged.		£6
		Salary related differences (Basic, Employers NI and Pension) as per salary monitoring sheet		£3
		Miscellaneous underspends (fav.)		£2
HAEHNR	Evesham Health Nature Reserve	Subcontracted work not yet incurred (forecast adjusted)		£4
HAEPLN	Emergency Planning	Contributions to voluntary organisations not incurred ahead of forecast spend.		£20

		Miscellaneous underspends (fav.)		£6
HAESNG	Edenbrook Country Park	Depreciation has not yet been charged.		£2
		Subcontracted works incurred compared to Budget (forecast adjusted)	£12	
		Salary related differences and employee training, forecast adjusted in line with salary monitoring spreadsheet last month.	£8	
		Depreciation not yet incurred		£25
		Premises insurance yet to be incurred.		£8
HAESTA	Estates / Asset Management	Investment Property Income rent Income against no Budget (forecast adjustment made)		£8
		Subcontracted work non - rechargeable relating to Harlington Auditorium/ Ceiling/Roof Inspection	£20	
		Consultation costs incurred ahead of budgeted spend	£8	
		Miscellaneous overspends (adv.)	£6	
		Salary related differences (Basic, Employers NI and Pension) due to vacant posts at the beginning of the year.		£97
		Contributions to voluntary organisations yet to be incurred.		£20
		Increased sales income, forecast adjustment made to reflect income from Hartland Park		£17
HAEVPO	Environment Promotion Strategy	Consultant cost/projects not yet incurred		£13
		Subcontracted works non rechargeable yet to be incurred		£10
		Purchase of equipment not yet incurred	£9	
		Other Services expenditure incurred against Budget - Forecast adjustment made as this is to be offset against Hartland Park	£6	
		Vehicle servicing incurred, ahead of YTD budget profile.	£5	
HAFURN	Street Furniture	Miscellaneous underspends (fav)		£2
		Fees and hired service charges (to BDBC - paid to September) more than budget.	£30	
HAGNDS	Grounds Maintenance Contract	Reimbursement income Q1 received as per Agency agreement, quarter 2 outstanding	£15	
		Miscellaneous overspends (adv.)	£7	
		Income from Recovery of costs for a grant for the opening of High Street from MHCLG, LEP funding from EM3 LEP and Increased income from processing TTRO's.		£43
HAHITM	Highways Traffic Management	Subcontracted works relating to Fleet Road Pedestrianisation due to Covid 19.		£22
		Miscellaneous underspends (fav.)		£8
		Accrual reversal in subcontracted work regarding RPA Countryside Stewardship		£10
HAOCOM	Odiham Common	Miscellaneous underspends (fav.)		£2
		Salary related differences, due to P01 - P04 Move around Countryside Salary Journal.	£14	
		Miscellaneous underspends (fav.)		£31
HAPKOF	Off Street Parking	Income yet to be received from car parking fees relating to Accrual reversal as waiting for covid compensation from government and overall effect of covid 19.	£95	
		Reduction in Fixed Penalty Notice income due to Covid Forecast adjusted	£18	

		Miscellaneous overspends (adv.)	£17	
		Loss of Car Parking season ticket income due to covid 19 - forecast adjustment made	£13	
		Ticket machine expenditure incurred above budget	£12	
		Loss of income in Market Fees as no market rent charged yet.	£6	
		Additional spend in subcontracted works to provide electricity in 2 car parks - forecast adjusted to reflect this	£4	
		Depreciation cost not yet charged		£6
		Miscellaneous underspends (fav.)		£4
		Vehicle Insurance not yet paid for, to be recharged		£3
		Reduction of Car Parking Permit Income and Other Fees	£10	
HAPKON	On Street Parking	Software Purchase and Licences overspend partly due to having to pay outstanding Chipside invoices from last year, no budget allocated for this.	£9	
		Reduced Fixed Penalty Income attributable to the section being 2 FTE Enforcement Officer's short and PCN income of £9k that needs to be added, forecast will need adjusting even once income added as still less income received YTD then budgeted	£7	
		Miscellaneous overspends (adv.)	£7	
		Developers Contributions received (St Edwards Homes) against no budget. This will be moved into Reserves via MIRS		£502
		Additional grant received from RPA and Other Sales Income.		£10
HAPOND	Fleet Pond	Depreciation charge not yet incurred		£38
		Miscellaneous underspends (fav.)		£3
		Miscellaneous overspends (adv.)	£12	
HAREPO	Land Repossessions	Miscellaneous overspends (adv.)	£1	
HASHRC	Churchyards	Miscellaneous underspends (fav.)	£2	
HASSNG	Small Sang Sites	Salary related differences, due to P01 - P04 Move around Countryside Salary Journal. Countryside staff were not sat in the right cost centres, so salaries were moved across to the right allocations along with making sure that the payroll was corrected.	£22	
		Recovery of costs received against no budget		£3
HASTRT	Street Cleaning	Fees and Hired Services yet to be incurred and budget profile higher than actual spend to date. Forecast adjustment has been made.	£32	
		Reduction in Fixed Penalty income, underperformance compared to profiled budget	£9	
		Salary related differences (Salaries, Employers NI and Pension), due to vacant tree officer post forecast adjusted		£21
		Miscellaneous overspends (adv.)	£1	
HATREE	Tree Preservation Orders	Fees and other hired services not yet paid for		£4
		Increase in consultation costs incurred due to staff vacancy (forecast adjustment made)	£16	
		Grounds maintenance charges above budget		
		TOTAL	£549	£1,060

Net Variance for Technical and Environmental Maintenance

£0

£511

Directorate - Place Services

<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Overspend- £'000</u>	<u>Underspend - £'000</u>
-				-
HAAPPT	Corporate - Apprentices	Miscellaneous underspends (fav.)		£5
HABCFE	Building Control - Fee Earning	Increase in income for Building Regulation - Application and Inspection Fees compared to Budget YTD, this is largely attributable to the summer months and is now expected to subside over the winter. Fees and Hired Services incurred - 6 months of Costs (Estimate) to pay BDBC for the Admin Function that they perform - exceeds profiled Budget	£6	£50
HABCNF	Building Control - Non-Fee	Invoice accrual in respect of 2020/21 from Rushmoor BC has been received and allocated. Difference of £6k is as a result in estimates and will be adjusted at YE.	£6	
		Depreciation charges not yet incurred		£110
		Rental income received against no budget, potential forecast adjustment to be made		£62
		Repairs and Maintenance - Plant and Machinery - PO raised for £16k - Underspend is due to Budget Profiling		£52
		Contract cleaning costs yet to be incurred		£11
HABLDG	Admin Bldgs - B & M	Premises insurance yet to be incurred.		£9
		Miscellaneous underspends (fav.)		£8
		Purchase of equipment incurred relating to new equipment for the Council Chamber along with the green, grey and blue screens for the new COVID secure Office areas, forecast adjustment made to reflect this	£29	
		Gas, business and water rates excess over Budget YTD, potential forecast adjustment required	£2	
		Software purchase and licences not yet received compared to Budget YTD.		£25
		Salary related differences, due to business support officer vacancy, forecast will need to be adjusted in line with salary monitoring spreadsheet.		£23
HABSST	Business Support Staff	East Hants IDOX Support 2020/2021 yet to be paid		£11
		Printing costs yet to be incurred		£4
		Postage Costs incurred over budget.	£3	

HADOGS	Dog Warden	Salary related differences, due to vacant dog warden post, forecast adjustments made to reflect salary monitoring spreadsheet.		£18
		Vehicle Insurance - recharges not yet allocated against the profiled budget		£3
		Miscellaneous underspends (fav.)		£8
		Miscellaneous overspends (adv.)	£3	
HAECDV	Economic Development	Publicity incurred against no budget, in respect of business support from Enterprise First. Forecast adjustment made.	£4	
HAEHCM	Env Health Commercial	Miscellaneous underspends (fav.)		£8
		Salary related differences (Basic Pay, Employers NI and Pension) in line with salary monitoring re: vacant Food Officer Post.		£6
		There is agency cover for the 'Food Officer' post.	£11	
		Miscellaneous overspends (adv.)	£8	
HAEHPR	Environmental Protection	Salaries, Employers NI and Pension lower the Budget YTD due to vacancy; however, this has been amended in the FY Forecast figure		£55
		Pollution control permit license income receipt more than year to date budgeted figure		£4
		Software purchase and licences costs not yet paid for		£3
		Agency costs for the EP contractor	£20	
		Non rechargeable cost of £5k on a non-budgeted line	£12	
		No income receipt for Recovery charges and Land Charges against budgeted income	£5	
		Miscellaneous overspends (adv.)	£1	
HAHDEV	Hart Development	Costs for Subscription and Contribution to Voluntary Organisation not yet paid.		£16
HAHSFY	Health & Safety	Miscellaneous underspends (fav.)		£1
HALCHG	Local Land Charges	Fees and Hired Services - Purchase Order has been raised but no invoiced yet received.		£33
		Land Charges Search Fees Income lower than Budget Year to Date	£6	
HALNCE	Licences	Licensing Income has been calculated on an Estimated Accrual Basis and includes an incorrect Reversal of £17k that needs transferring to HAZJTG/90012	£16	
		Payments to Local Authority (Accrued estimated costs) in respect of Quarter's 1 and Quarter 2 are anticipated to exceed Budget YTD.	£5	
		Miscellaneous overspends (adv.)	£3	
HANAME	Street Naming & Numbering	Miscellaneous underspends (fav.)		£3
HANEIG	Neighbourhood Planning	Consultants' projects from government grant carried forward to pay Elections for Crondall and Crookham Village NP referendums - amount unknown at this time.		£50

£1,200 compensation claim from Shoulder of Mutton
ACV process to come out of this cost centre.

Miscellaneous underspends (fav.) £8

HOOHN

Out of Hours Noise Service Miscellaneous underspends (fav.) £2

Planning application bids income received, budget profile lower than actual income received to date, significant increase in applications and the forecast has been adjusted to reflect this. £202

Salary related differences, due to Planning Manager position vacant, forecast adjustments will need to be made to reflect salary monitoring spreadsheet. £58

Planning pre application income received. £29

Developer's contributions received against no budget. £20

Court costs not yet incurred and advertising costs less than budget £9

HAPDEV

Planning and Development Miscellaneous underspends (fav.) £6

Employee training yet to be incurred. £5

Consultants' projects incurred relating to work for Bramshill house, Watery Lane Appeal Statement of Case and professional fees (Forecast adjustment made). £108

Planning permitted development income yet to be received compared to Budget YTD £48

Consultation costs from oyster partnership incurred against small budget. £41

Miscellaneous overspends (adv.) £28

Salary related differences (Basic, Employers NI and Pension), due to vacant posts (planner and senior planner), forecast adjustment to be made to show new starter £67

Payments to Hampshire biodiversity yet to be incurred £9

HAPPLY

Planning Policy Miscellaneous underspends (fav.) £9

Payments to other LA's not yet made although PO has been raised to HCC yet no Goods Receipted as at end of Sept £7

Agency cover for the vacant post £17

Miscellaneous underspends (adv.) £4

HAPRNT

Print Room & Photocopying Printing, Photocopying and other costs yet to be incurred £11

Private Hire Operators income more than Budget YTD £15

HATAXI

Hackney Carriages Payments to other local authorities yet to incur including reversal from BDBC shared licensing in respect of Q4 2020/21 £6

Hackney Carriage Vehicle Licenses income less than Budget YTD £12

Miscellaneous overspends (adv.) £1

TOTAL £396 £1,037

Net Variance for Place Services

£0

£641

Appendix 2 - Revenue Variances for 2021/22.
Revenue Performance (Budget v Forecast) September 2021

Directorate - Corporate Services				
<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Over Performance</u> <u>nce -</u> <u>£'000</u>	<u>Under Performance</u> <u>nce -</u> <u>£'000</u>
HABULK	Clinical and Bulky Waste	No changes to Forecast Movement.		
HACAPI	5 Council Contract - Capita	Negligeable change to Forecast Movement.	£0	
		Salaries reduced to reflect actuals in salary monitoring spreadsheet. Updated to include recent leavers with not replaced currently.		£22
		Budget to be removed in '32000 - Car allowances' as no staff are in receipt of a car allowance in HACFIN.		£3
		Finance Insourcing	£140	
		Consultants-projects - Increased to cover BP support.		
		Exchequer/ system support to be funded from digitalisation transformation reserves.	£30	
HACFIN	Corporate Finance	Forecast adjustment made in salary lines to reflect new exchequer staff.	£13	
		Subscriptions - P S Tax & LG Futures.	£5	
		Sub-contracted work non-rechargeable (Fixed Asset valuations).	£3	
		Bank charges - Budget increased for bank charges.	£3	
		Miscellaneous adjustments (adv.)	£1	
		Miscellaneous adjustments (fav.)		
HACIVC	Civic Function & Chairman	Public/Civic functions allowance - Annual budget exceeded in June. Propose increase to cover the rest of the year.	£1	
HACOML	Commercialisation	Forecast Adjustments made - £60k increase in original budget for salary related costs.	£60	
		Communication Project Manager role ending in November		£15
HACOMM	Corporate Communication	Economic development publicity moved to HAECDV		£10
		Agency	£16	
HACVID	Covid19	Forecast adjustment made to reflect actual expenditure incurred for room and office rents.	£19	
		Purchase of equipment	£4	

		Printing	£4	
		Other services	£0	
		Consultants - projects	£255	
		Homelessness costs	£5	
		Grants		£300
		Forecast adjustment made in account code 90012 'Other Government Grants' to reflect additional income from grants received which we are acting as a principle and therefore will remain on the I&E.		£205
HADIGI	Digitalisation	No Forecast Adjustments made		
HAFLCT	Frogmore LC Building	No Forecast Adjustments made		
		Rent allowances - budget amended to reflect actuals.		£2,744
		Rent allowance subsidy - budget amended to reflect actuals.	£2,899	
HAHCTB	Housing /Council Tax Benefits	Other government grants - budget amended to reflect actuals.		£74
		Overpayment housing benefit - budget amended to reflect actuals.		£60
HAHELC	Hart Election Costs	Overtime required for the May 2021 elections.	£1	
		Salary adjustments - unbudgeted, Corporate Business Improvement & Client Officer.	£15	
		Fees and hired services - This will form part of the cost of EAP and Occupational Health. Budget increase to reflect new service.	£6	
HAHRCO	HR Contract	Sub-contracted work - revised to reflect new Occupational Health provider.		£25
		Recharge income - Adjusted due to increase in officer cost, greater recharge to disburse		£21
		Salaries - Audit & Performance Manager leaving post in May - Internal Auditor acting up though only to 0.81 FTE.		£34
		Agency staff - Wokingham 65 days @290, Basingstoke 75 days @295	£36	
		Agency staff -The £5800 is made up of the following - £2900 PO already raised for the Wokingham Main Accounting Audit. The other £2900 is allocated for the provision of a Development control audit - which still needs to be procured. This is only an estimate as procurement still needs to take place. These audits to come out of the new burdens fund (grants) as would normally been undertaken internally.	£6	
HAIAUD	Internal Audit	Fees and hired services - This provision of £2000 is for the NFI Experian and Companies house checks for the restart grants - this amount to be offset from the New Burdens funding - NFI has been contacted for the exact fees and a PO to be raised in due course.	£2	
		Overtime - This overtime amount has been added as it had not been accounted for earlier - this amount needs to be offset from the new Burdens Fund (grants) as it was overtime to cover grant work in April 2021	£1	

HAITCO	IT Contract	Employee training - A. Sundas Open University Degree	£3	
		Hire of equipment - Covers £22k corporate internet, BDBC telephone lines and support £24k, PSN DNS services £6k	£40	
		Fees and hired services - DR contract costs £22k - budget reduced to reflect this		£18
		Mobile phone costs - Aim to reduce mobile costs with the roll out of soft phones in the autumn as lines will be cancelled as part of this project	£12	
		Software purchase and licences - Added unbudgeted item of £6k for licences to back up the O365 environment - budget adjusted to reflect true annual cost of licences. The bulk of the cost is the annual Microsoft Enterprise	£90	
		Mobile phone costs - Mobile phones costs from remote working. Looking to reduce these with soft phones later in the year	£20	
		Purchase of hardware		£5
		Salaries reduced to reflect actuals		£26
		Subscriptions - £15K LGA membership, ACS - CTRS updates.	£15	
HALEAD	Leadership Team	Recruitment advertising - Budget removed		£16
		Subscriptions - LGA membership needs to be journaled to HAMEMB, + check for duplicate DD & Invoice?		£15
HALEIS	Leisure Centre	Forecast adjustment made to reflect audit services procured.	£4	
		Fees and hired services - EA support cover due to Covid and ceiling related issues.	£123	
		Other Government Grants - Support grants due to Covid. Recovery of costs - Only Fleet Spurs income received to date (£572.08 PCM)	£1,400	£124
		Leisure fees - EA Management Fee/Covid loss of income		£1,400
		Covid19 Loss of Income	£124	
HALOTT	Hart Lottery	No Forecast Adjustments made		
HAMEMB	Support to Elected Bodies	Employee training - To cover additional Member Training.	£3	
		Subscriptions - LGA subscription costs covered from 51123 budget code previously.	£10	
		Contributions to vol org - Virement made to 47000.		£10
HANODC	Non-Distributed Costs	Pensions - past service costs - Budget removed as these transactions need to be coded to HAZTDC/A8015.		£168
HAOWBF	Odiham Welcome Back Fund	No Forecast Adjustments made		
HAPERF	Corporate Performance Team	Salaries - Increase to reflect actuals + 2%	£1	
HARBCO	Revenues & Benefits Contract	No Forecast Adjustments made		

HARELC	Rechargeable Elections	No Forecast Adjustments made		
HARGST	Register of Electors	Overtime - Overtime for May 2021 elections	£1	
		Sub-contracted work non-rechargeable - Actuals + 7 months at 1,500.		£7
HASCCO	Customer Services Contracts	Payments to other LA's - Budget for Contact Centre 2021/22 This was a missing line.	£158	
		Recharge income - ss - Balancing amount to recharge.		£151
HASETT	New Settlement	No Forecast Adjustments made		
		Reduction in Fees and Hired Services to reflect new BDBC Client arrangement		£3,400
HAWBDC	Basingstoke Waste Contract	Reduction in Sub Contractor Payments to reflect new BDBC Client arrangement		£209
		Reduction originally expected from BDBC due to new arrangement commenced in June 2021	£3,630	
		Increase in Salary budget as per payroll monitoring spreadsheet	£79	
		Reduction of Agency budget. Actual spend YTD is offset by an accrual difference from the financial year end 2020/2021.		£39
		£311,900 relates to 12 months of client team recharge however, Basingstoke should only charge us for just over 10 months' worth of client team recharge as the team moved across at the end of May 2021. Therefore, £311,900/12 x 10 = £259,917. This would be a reduction of £51,983. The £235 is then deducted from the £51,983 to equal £51,748.		£52
HAWCLT	Client Team	Increase in cost recovery due to the client team not moving across to Basingstoke until the end of May 2021.		£17
		Increase in Supply and Services budget lines	£11	
		Recycling Credit Loss 21/22	£250	
HAWCOM	Waste Education and Comms	No changes to Forecast Movement.		
HAWORD	Waste Contract Split Orders	No changes to Forecast Movement.		
HAWSTE	Waste Contract	Based upon current income levels, it is doubtful that we will achieve such a high income this year so the income level has been reduced to a comparable level to 2020/21.	£12	
HAXAUD	External Audit	No Forecast Adjustments made		
TOTAL			£9,511	£9,170
Net Variance for Corporate Services			£341	£0

Directorate - Community Services

<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Over Performance - £'000</u>	<u>Under Performance - £'000</u>
HADOMA	Domestic Abuse	Forecast adjustment made to vacant salary lines as per salary monitoring spreadsheet. The Domestic Abuse Grant was initially administered by HDC (hence the budget that was set) for the region however this is now being administered by HCC, the HDC member of staff moved across to HCC also. This expenditure will not be incurred.		£15 £338
HAInCL	Social Inclusion & Partnership	Forecast Adjustments made to staffing, Restructure of forecast budgets to reflect changes in team over last 3 months.		£15
HANEED	Housing Needs	Forecast adjustment made to salary lines as per salary monitoring spreadsheet Forecast adjustment made to Software purchase and licences Rent bond payments budget reduced as it was overinflated and unachievable. Rent bond payments budget reduction entry transposed. Correction to be reflected next period.	£93 £26 £210	 £105
HAPRIV	Private Sector Housing	Forecast adjustment made to Agency staff, Providence Housework complete, keeping budget for Ragmoor Farmhouse & any other agency staff needs. Forecast adjustment made to Software, £1250 RIAMS & £513 Ferret Forecast adjustment made to Other Government Grants, DFG Grant allocation for 2021/2022. Forecast adjustment made to Staffing, One staff member's increment not included in budget	 £2 £838 £2	£28 £838
HASAFE	Community Safety	Forecast adjustment made to salary lines as per salary monitoring spreadsheet. Forecast adjustment made to Fees and Services - Safer North Hampshire shared service disbanded but Shared Analyst still to be paid a percentage for. Forecast adjustment made to Grants - Budget for projects of £30k for year - already paid for two projects (£4,000 Vision4Youth and £4,659 Fleet Phoenix)	£8 £20	 £129
TOTAL			£1,199	£1,468
Net Variance for Community Services			£0	£269

Directorate - Technical and Environmental Maintenance

<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Over Performance - £'000</u>	<u>Under Performance - £'000</u>
HABIOD	Biodiversity	Reduction of Supplies and Services Budget		£6
		Increase in Subcontracted work budget line. Contract with HBIC - £3,705 moved from HAPPLY.	£9	
		Increase in salary budget by £3k as per salary monitoring	£4	
HABSNG	Bramshot Farm	Removal of budget line as it was not requested		£32
		Reduction of the clothing and uniforms budget		£1
		Increase in sub-contractor budget by £35k. Now running a full SANGs budget, plus £15k for machinery as approved.	£35	
		Increase in salary budget as per salary monitoring	£15	
		Increase of the equipment budget as now running full SANGs budget.	£10	
		Increase of employee training as per agreed budget	£1	
HACLMT	Climate Change	Increase in Consultation Costs (narrative in Integra is incorrect and increase has not been considered by Cabinet).	£13	
		Salary adjustments made to forecast to reflect anticipated Year End position	£10	
HACOMS	Hartley Wintney Commons	Increase in sales income compared to the Budget YTD		£3
		Increase in salary budget	£23	
		Reduction of wayleave income that was not required in the budget	£3	
HACONS	Landscape & Conservation	Increase in salary budget	£2	
HADRNG	Hart Drainage	Increase in salary budget to reflect salary monitoring	£27	
HAEHNR	Elvetham Heath Nature Reserve	Reduction of Sub-contracted work non-rechargeable work		£6
		Increase in salary budget to reflect salary monitoring	£7	
HAEMPLN	Emergency Planning	Forecast adjustments made to reflect salary monitoring spreadsheet	£17	
HAESNG	Edenbrook Country Park	Reduction of protective clothing budget		£1
		Reduction of other supplies and services budgets		£1
		Increase in subcontracted work non rechargeable. £6,775 for general maintenance and (£25k for stock fencing, £20k for path repairs, £15k for machinery contained in SANGs capital).	£29	
		Increase in salary budget	£26	

HAESTA	Estates and Asset Management	Other services and consultants project increase to include grass cutting as per SANGs profile and includes gate opening.	£15	
		Increase in vehicle servicing maintenance	£4	
		Increase of employee training, advertising and publicity budget as per SANGs budget now fully adopted.	£2	
		Budget set for investment property rent income.		£6
		Adjustment to take account of rental income to date.		
		Increase in investment property income from rent of Hook public convenience building		£2
		Staffing budget amended to account for reassignment of staff		£1
		Business rate budget increase	£3	
		Increase in subcontracted work non rechargeable, adjustment to take care of Harlington ceiling repairs	£25	
		Increase in consultation cost budget to allow for recoding of consultancy fees for support from Southampton CC	£10	
		Reduction of salary budget		£185
		Reduction of equipment budget moved to SANGs		£10
		Reduction of vehicle servicing maintenance and fuel budgets		£5
		Net increase in sales income and other fees		£5
HAEVPO	Environmental Promotion Strategy	Increase in subcontracted work non rechargeable, adjustment to include roundabout income	£8	
		Increase of employee training budget as per training matrix and additional 2k for Hartland Park which will be recovered in income	£5	
		Increase in Publicity budget that was moved from Biodiversity	£1	
HAGNDS	Grounds Maintenance Contract	Increase in re-imbursement CC as per email confirmation from David Richardson 2/11/2020		£28
		Fees and Hired services income budget changed to reflect the new Shared Service Contract (June 21)	£61	
		Increase on the salary budget	£7	
HAHITM	Highways Traffic Management	Increase of income for recovery of cost reflects TTRO numbers from 2020/21 FY and known closures yet to be received from Southeast Water in support of water main project between Odiham and Fleet		£35
		Reduction of subcontracted Work non rechargeable to cover vacant Engineer post and moved 50% into Traffic Management Salary and 50% into Drainage. Salary to be capitalised. Post expected to be filled for 6-months in current FY		£19
		Reduction of reimbursement CC. Income from HCC amended to reflect updated POs received from county providing exact amount for capital works and support staff costs		£10
		Reduction of equipment budget. Adjustment to reflect annual capital works allocation from HCC		£3
		Reduction of salary budget to cover 50% of vacant Engineer post, and adjustment of Infrastructure Manager salary reforecast to appropriate cost centres. Salary to be capitalised. Vacant post expected to be filled for 6-months in current FY	£13	

HAOCOM	Odiham Common	Increase in salary budget	£29	
		Reduction in business rates to reflect actual		£5
		Reduction in Fees and Hired Charges to reflect YTD actual		£4
		Reduction of Car Parking Fees to reflect actual income received YTD. This income stream has still been affected by covid.	£227	
		Reduction of Car Parking Seasons tickets and Fixed Penalty Notices due to seasons tickets not renewed because of covid.	£35	
		Increase in Ticket Machines to reflect YTD actual	£11	
HAPKOF	Off Street Parking	Increase in Sub-contracted work non-rechargeable budget to reflect actual due to electric work that is needed in 2 car parks	£9	
		Reduction of Market Fees budget because rent is not charged now.	£7	
		Salary budget increase to align with salary monitoring spreadsheet	£5	
		Increase in Insurance Premium to pay for unexpected insurance payment	£5	
		Increase in Software Purchases and Licences	£3	
		Covid19 Loss of Income	£51	
		Increase in salary budget to align with salary monitoring spreadsheet	£3	
		Increase in Software Purchases to reflect YTD spend	£7	
HAPKON	On Street Parking	Increase in Sub-contracted work non-rechargeable budget to reflect actual	£1	
		Increase in Ticket Machines to reflect YTD actual	£5	
		Covid19 Loss of Income	£7	
		Net effect of Other Government Grants and Fishing Permits income to reflect loss of income due to covid and dead fish		£9
HAPOND	Fleet Pond	Increase in Salary budget	£15	
		Increase in Sub-contracted work non-rechargeable budget to reflect grant receipt and R&M Land and Building for identified HCC condition survey and bust water pipe.	£11	
HAREPO	Land Repossessions	Increase in Sub-contracted work non-rechargeable budget to reflect actual	£1	
		Increase made to Sub Contracted Work - non rechargeable in respect of planned Health and Safety works.	£13	
HASHRC	Churchyards	Increase in salary budget to align with salary monitoring spreadsheet	£2	
		S106 adjustment		£53
HASSNG	Small SANG Sites	Reduction of Clothing budget by £1k and increase of Subcontracted Work by £12k for general maintenance as per SANGs budget plus additional £15k approved capital from SANGs.	£4	
		Increase in Salary budget to reflect spend.	£60	

HASTRT	Street Cleaning	Increase in Recovery of Costs budget		£8
		Reduction of Fees and Hired Services. This reflects the agreed shared services agreement of June 2021.	£63	
		Income lower than forecast plus monitoring mistake last period- Review of service will be conducted	£19	
		Increase in Salary budget to reflect spend.	£7	
HATREE	Tree Preservation Orders	Reduction of Salary budget		£15
		Removal of Fees and Hired services		£4
		Removal of Clothing and Uniforms budget and reduction of Insurance Premium.		£1
		Adjustment for Consultation costs. This is for Support fees from consultants for vacant position - though there will be a saving in salaries	£24	
		Increase of Ground Maintenance Services budget. £4k for Tree risk management strategy, £4k for Safety issue and current claim for damages at Pippins Bracknell Lane, £15k management of Veteran Oaks at HW Commons, £5k ash dieback as part of nation crisis and £4k tree planting.	£13	
TOTAL			£1,020	£455
Net Variance for Environmental and Technical Services			£565	£0

Directorate - Place Services

<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Over Performance - £'000</u>	<u>Under Performance - £'000</u>
HABCFE	Building Control - Fee Earning	Covid19 Loss of Income	£2	
		The Equipment budget was increased to include the cost of the new equipment for the Council Chamber along with the green, grey and blue screens for the new COVID secure Offices areas.	£26	
HABLDG	Admin Buildings	Reduction of Rental income and service charges including Room Hire and Ad Hoc Charges	£19	
		Increased budget for Uniform and Clothing for additional Polo Shirts and Fleeces purchased for various departments	£1	
HABSST	Business Support Staff	Increased budget to cover shortfall in staffing.	£1	
		Reduction of Salary Budget. Forecast adjustment made to reflect salary monitoring spread sheet. Reduction in officer time resulting in on going savings.		£33
HADOGS	Dog Warden	Reduction of kennelling costs. Costs from previous kennelling contract now ceased. New contracted arrangement with SDK.		£7
		Economic Development Publicity budget of £10k moved into here from HACOMM. £3,750 is for 3rd year of business support service provided by Enterprise First (Southern) Ltd with matched funding of £5,000 (PO100012871). £1,000 is to be part of HCC promotional campaign for inward investment PO1000012870	£10	
HAECDV	Economic Development	Increase of Salary budget to reflect salary spreadsheet.	£1	
		Forecast adjustment made to reflect actual spend incurred year to date. Staff training will be required.	£6	
HAEHCM	Environmental Commercial	Agency staff covering vacant posts. Now ceased. Forecast adjusted to reflect this. Request made for Purchase Order and remaining balance to be closed	£9	
		Reduction of salary budget to reflect actual expenditure to date.		£100
		Increase of Agency budget to reflect envisaged year end position. Requested PO to be cancelled.	£19	
HAEHPR	Environmental Protection	Increase in Sub-contracted work non-rechargeable budget to reflect actual contract works now.	£12	
		Reduction of Recovery of Costs income line to reflect diminished income from fly tipping.	£6	
HAHDEV	Hart Development	Last year Hart's contribution to the EM3 LEP came from this budget at £20K, so I have assumed the same happens again this year, so there has been an increase by £10k.	£10	

		There is a Christmas market sponsorship £3k on a budget of £5k, so the Contribution to Voluntary Organisation budget was reduced by £2k.		£2
HALCHG	Local Land Charges	Covid19 Loss of Income	£2	
HALNCE	Licences	Covid19 Loss of Income	£8	
HAOOHN	Out of Hours Noise Service	Forecast adjustment made to reflect salary monitoring spreadsheet - saving on Overtime that was included in original budget.		£4
		Some income accrued re significant planning applications increase in applications. Therefore, predicted income levels adjusted to reflect this.		£200
		Use of external consultants for significant pre-applications (Bramshill, Grove Farm, Hartland Park - costs will be recovered) plus consultants to review Technical Documents on major planning applications (Care Homes and Solar Farms - costs covered by high planning application fees), fees associated with Police Station Public Inquiry.	£105	
HAPDEV	Planning Development	Use of contractors to cover vacant posts (partially funded via salary savings and partly by increased planning application fee income) has led to an increase in the Consultation budget.	£53	
		Covid19 Loss of Income	£25	
		No salary spreadsheet to work to but there are two vacant posts, since 1st April so considerable savings expected against the salaries line.		£142
		Increase in the Recruitment Advertising budget to reflect actuals. It assumes no further advertising despite vacancy at Senior level. Also, a reduction in the Staff because travelling to reflect new ways of working.		£3
HAPPLY	Planning Policy	Assumes current contractor maintains cover for vacant senior post until end of March 2022, therefore there has been an increase in the Agency budget.	£112	
		Net increase to Consultancy Costs after accounting for CIL Expenditure, expenditure regarding First Homes Work (Legal Advice, Viability and Affordability)	£30	
		Forecast adjustment made in Hackney Drivers and Vehicle licences to reflect actual income received YTD, this includes a reversal of last month's adjustment which was incorrect as it increased income instead of decreasing to reflect actuals.	£12	
HATAXI	Hackney Carriages	Adjustment made to reflect actual income received YTD in Private hire licences, this includes a reversal of last month's adjustment which was incorrect as it increased income instead of decreasing to reflect actuals.	£6	
TOTAL			£474	£490
Net Variance for Place Services			£0	£16

Appendix 3 – Capital Variances for 2021/22.

Capital Performance (Budget YTD v Outturn) September 2021

<u>Directorate - Corporate Services</u>				
<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Adv - £'000</u>	<u>Fav - £'000</u>
HAY037	IT Upgrade	Improvement works incurred ahead of profiled budget and goods receipted yet not invoiced.	£34	
		Budget carried forward from 2020/21		£728
HAY040	Investment Property	Sub-contracted work incurred	£6,635	
		Budget carried forward from 2020/21	£43	
HAY044	Frogmore Investment	No significant variance to report on.		
		Budget carried forward from 2020/21		£26
HAY048	The Pavilion, Southampton	No significant variance to report on.	£0	£0
HAY053	Centenary House			
		Deposit - Centenary House	£12,297	
		Budget carried forward from 2021 and 2122		£23,100
		Budget		
TOTAL			£19,009	£23,854
Net Variance for Corporate Services			£0	£4,845

Directorate - Community Services

<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Over Performance - £'000</u>	<u>Under Performance - £'000</u>
HAY001	Disabled Facilities Grant	Additional spend compared to YTD Budget - Funded from Reserves at Year End Budget carried forward from 2020/21 and 2122 Budget	£394	£355
HAY010	Private Sector Renewal	Costs funded by Grant at Year End - No Budget compared to actual spend. Budget carried forward from 2020/21	£1	£41
HAY043	Grants for Affordable Housing	No significant variance to report on.		
TOTAL			£395	£396
Net Variance for Community Services			£0	£1

Directorate - Technical and Environmental Maintenance Services

<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Over Performan ce - £'000</u>	<u>Under Performan ce - £'000</u>
HAY003	Odiham Common	2021 Budget to be funded from Capital Reserves	£6	
HAY006	Fleet Pond Visitor Enhancement	Balance carried forward from 2021 and 2122 budget not yet spent Fleet Pond Spend to date		£193
HAY007	HW Cent Common Enhancements	No significant variance to report on.	£1	£0
HAY008	Bramshot Farm	Balance carried forward from 2021 and 2122 budget not yet spent Sub-contracted work non-rechargeable relating to Wetlands Area and Access Improvement (no budget) Funded by £899k carry forward	£131	£1,049
HAY011	Phoenix Green, Hartley Wintney	No significant variance to report on.		£0

HAY012	Mill Corner, North Warnborough	Balance carried forward from 2021 to be funded by specific capital grant	£2	
HAY013	Church Road Improvements	Balance carried forward from 2021 to be funded by specific capital grant	£2	
HAY015	Kingsway Flood Alleviation Scheme	Budget c/f from 2020/21 – No spend to date.	£0	£57
HAY016	CCTV	Balance carried forward from 2021		£34
HAY017	S106 Leisure Parish	Balance carried forward from 2021 to be funded from Capital Reserves	£288	
		£1k Payments to other LAs against no budget, relating to S106 funding South Warnborough. Forecast was adjusted in August 2021 to reflect this payment.	£1	
HAY018	Fleet Pond Nature Reserve	Accounted for in HAY006		£0
HAY022	Fleet Pond Access Track	2122 Budget not yet spent	£0	£110
HAY023	Hazeley Heath Grazing Project	Accrual reversal for Improvement works - Invoice yet to be received (PO100012709 - Sequoia Arb)		£3
		Balance carried forward from 2021 and 2122 Budget not yet spent		£106
HAY024	Hazeley Heath Notice Boards	2021 Budget carried forward and 2122 Budget not yet spent	£0	£26
HAY025	Hazeley Heath Access Improvement	No significant variance to report on.	£0	£0
HAY026	HW Cent Common Access Improve	2021 Budget carried forward and 2122 Budget not yet spent	£0	£160
HAY027	HW QEII Fields	2021 Budget carried forward to be funded by Capital Reserves	£1	
HAY028	Edenbrook CP Play Tree	2021 Budget carried forward and 2122 Budget not yet spent		£60
HAY029	Edenbrook CP History Walk	2021 Budget carried forward and 2122 Budget not yet spent		£40
HAY031	Service Vehicles	2122 Budget not yet spent		£45
HAY032	Edenbrook CP - Skate Park	2021 Budget carried forward and 2122 Budget not yet spent		£335
HAY033	Edenbrook CP - Teen Health	Balance carried forward 2021		£65
		Income received in other reimbursements relating to Harts Green Garden Polytunnels and sliding doors, received against no budget.		£5

HAY034	Edenbrook CP - Visitors Improvements	2021 Budget carried forward and 2122 Budget not yet spent	£0	£90
HAY035	Fleet Pond - Fencing	2021 Budget carried forward and 2122 Budget not yet spent	£0	£54
HAY038	SI06 NEHTS Parish	No significant variance to report on.	£0	£0
HAY039	Refuse Vehicles	Balance carried forward from 2021	£0	£81
HAY041	Replacement of Handheld Units	No significant variance to report on.	£0	£0
Code to be set up	EV Charges	2122 Budget not yet spent		£82
HAY046	Fleet Pond Green Grid Engineering	Balance carried forward 2021 Year to date spend	£41	£2,044
HAY047	Fleet Pond - Green Grid Ecology	Balance carried forward 2021 and 2122 not yet spent	£0	£745
HAY049	Allotments at Edenbrook	Payment made in respect of Harts Green Garden to Southern 2122 Budget partly spent	£39	£120
TOTAL			£512	£5,504
Net Variance for Environmental and Technical Services			£0	£4,992

<u>Directorate - Place Services</u>				
<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Adv - £'000</u>	<u>Fav - £'000</u>
HAY042	Dog Warden Vans	Balance carried forward 2021		£24
HAY045	Printers/Photocopiers	No significant variance to report on.		
TOTAL			£0	£24
Net Variance for Place Services			£0	£24

Appendix 4
Capital Performance (FY Budget v Forecast) September 2021

Directorate - Corporate Services

<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Overperform ance - £'000</u>	<u>Underperf ormance - £'000</u>
HAY037	IT Upgrade	Khipu Networks Limited, £30k of additional budget requested. Budget holder has been advised that a report will need to go to council to approve the additional spend and therefore the additional pull on the digitalisation reserve.	£30	
HAY040	Investment Property	Artelia UK fees for project Budget carried forward from 2020/21		
HAY044	Frogmore Investment	Retention monies, no further invoices expected.	£10	
HAY048	The Pavilion, Southampton	No changes made to full year forecasted figures.		
HAY053	Centenary House	£36k Forecast adjustment made to capitalise salary from commercialisation	£40	
TOTAL			£80	£0
Net Variance for Corporate Services			£80	£0

Directorate - Community Services

<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Overspend - £'000</u>	<u>Underspend - £'000</u>
HAY001	Disabled Facilities Grant	No changes made to full year forecasted figures. Budget carried forward from 2020/21	£39	
HAY010	Private Sector Renewal	3 further Minor Works Grants approved to be paid. . Actual Minor Works Grant spend to date, will change when we receive further Minor Works Grant applications Budget carried forward from 2020/21	£2 £2	£40
HAY043	Grants for Affordable Housing	No changes made to full year forecasted figures.		
TOTAL			£43	£40
Net Variance for Community Services			£3	£0

Directorate - Technical and Environmental Maintenance Services

<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Overperformance - £'000</u>	<u>Underperformance - £'000</u>
-				-
HAY003	Odiham Common	No changes made to full year forecasted figures.	£0	£0
HAY006	Fleet Pond Visitor Enhancement	Fleet Pond Visitor Enhancement Improvement works	£0	£0
HAY007	HW Cent Common Enhancements	No changes made to full year forecasted figures.	£0	£0
HAY008	Bramshot Farm	Increase of material costs due to COVID for the Wetland Project increasing this to £180k from £150K. JE to advise Project Board.	£30	£0
HAY011	Phoenix Green, Hartley Wintney	No changes made to full year forecasted figures.	£0	£0
HAY012	Mill Corner, North Warnborough	Originally the Budget was increased to £28k in June; however subsequently reduced by £20k as not all work likely to be undertaken in current FY due to time and other project constraints.	£8	
HAY013	Church Road Improvements	No changes made to full year forecasted figures.	£0	£0

HAY015	Kingsway Flood Alleviation Scheme	No changes made to full year forecasted figures.	£0	£0
HAY016	CCTV	No changes made to full year forecasted figures.	£0	£0
HAY017	S106 Leisure Parish	Forecast adjusted in August to £738 to reflect payment made to South Warnborough in respect of a S106 Payment.	£1	
HAY022	Fleet Pond Access Track	Fleet Pond Access Track Improvement Works	£0	
HAY023	Hazeley Heath Grazing Project	Forecast reduced to reflect the cheaper costs of using a GPS System as opposed to a Buried Wire for containing the cows.		£4
HAY024	Hazeley Heath Notice Boards	No changes made to full year forecasted figures.	£0	
HAY025	Hazeley Hth Access Improvement	No changes made to full year forecasted figures.	£0	£0
HAY026	HW Cent Common Access Improve	(80k) adjustment made to improvement works to reduce this budget to 0.	£0	£80
HAY027	HW QEII Fields	No changes made to full year forecasted figures.	£0	£0
HAY028	Edenbrook CP Play Tree	No changes made to full year forecasted figures.	£0	
HAY029	Edenbrook CP History Walk	Work has been deferred until next year - forecast adjustment to be made to reflect this.	£0	
HAY031	Service Vehicles	No changes made to full year forecasted figures.	£82	
HAY032	Edenbrook CP - Skate Park	No changes made to full year forecasted figures.	£0	
HAY033	Edenbrook CP - Teen Health	No changes made to full year forecasted figures.	£0	
HAY034	Edenbrook CP - Visitors Improvements	No changes made to full year forecasted figures.	£0	
HAY035	Fleet Pond Fencing	No changes made to full year forecasted figures.	£0	
HAY038	S106 NEHTS Parish	No changes made to full year forecasted figures.	£0	£0
HAY039	Refuse Vehicles	No changes made to full year forecasted figures.	£0	£0
HAY041	Replacement CEO handhel dunits	No changes made to full year forecasted figures.	£0	£0

		Forecast reflects the business case value to provide the Footpath improvements currently estimated to be completed in FY 2021/22	£1,459	
HAY046	Fleet Pond Green Grid Engineering	Other professional services increase to account for Design and Supervision Fees Capitalisation of Salaries - 20% of Infrastructure Manager and 25% of Vacant Engineer post for 6 months assuming appointment in Autumn. Third Party Payments - Increase made in respect of Environment Agency bespoke permit, Natural England discretionary advice for SSSI consent, engaging tree works and digital media. All fully funded by grant payments.		
HAY047	Fleet Pond - Green Grid Ecology	No changes made to full year forecasted figures.	£0	
New Code to be Created	EV Chargers	EV Chargers		£82
HAY049	Allotments at Edenbrook	Forecast figure adjusted to reflect the incorrect figure reported at July 2020 Cabinet. (£120k) Under the CE's Powers of Delegation (E-mail dated 20th April 2021) the figure has been amended to £182.5k, which is the correct figure.	£70	
TOTAL			£1,650	£166
Net Variance for Environmental and Technical Services			£1,484	£0

<u>Directorate - Place Services</u>				
<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Variance</u>	<u>Overperformance - £'000</u>	<u>Underperformance - £'000</u>
HAY042	Dog Warden Vans	No changes made to full year forecasted figures.	£0	£0
HAY045	Printers/Photocopiers	No changes made to full year forecasted figures.	£0	£0
TOTAL			£0	£0
Net Variance for Place Services			£0	£0