

APPENDIX B VARIANCES 4TH QUARTER OVER £15,000						
Committee	Original Budget for Year 2009/10 (£)	Working Budget Year 2009/10 (£)	Outturn (£)	(-' = decrease in net spend/' +' = Outturn Against Working (£)	Comments	Carry forward requests
GENERAL FUND VARIANCES 4TH QUARTER OVER £15,000						
Resources						
<u>Commercial Properties</u>						
Fees & Charges - Rent	(1,990,720)	(2,099,260)	(2,218,503)	(119,243)	Additional Westgate Overage compared to the budget and shops rental increased by £74,000 as a result of accruing for rent review pending agreement. Ongoing additional income of £5,400. Further 24 reviews outstanding with possible ongoing additional income of £27,000.	
Fees & Charges - Sales	(56,000)	(57,500)	(77,681)	(20,181)	Additional garage sites were sold in 2009/10 which increased the miscellaneous sale of covenants and deminimus land sales.	
<u>Policy & Resources Miscellaneous</u>						
Miscellaneous	13,450	20,440	(3,057)	(23,497)	Civic link expenditure under spent in 2009/10 to fund Tri-Partite Reunion hosted by Stevenage in 2010/11. Carry forward request of £14,730 (In addition to £8,770 approved at 3rd Q)	14,730
<u>Corporate</u>						
Transfer to Reserves	(73,920)	44,330	740,142	695,812	Transfer to reserves £100,000 single status, £294,000 interest equalisation reserve and £217,207 Performance reward grant, £121,935 Planning Delivery Grant.	
<u>Council Tax</u>						
Fees & Charges	(240,000)	(220,000)	(138,727)	81,273	Summons costs not raised during implementation of new system revenues system. (November '09 to March '10).	
<u>Council Tax Benefits</u>						
Council Tax Benefits	6,536,080	7,116,110	7,159,865	43,755	Case load for Council Tax benefit rose by 1.3% in 2009/10. These costs are offset by subsidy grant from Department of Works and Pensions (DWP).	
Government Grants	(6,824,480)	(7,187,270)	(7,306,333)	(119,063)	Increase in Subsidy due to Stevenage arising from i. increase caseload and ii. the value of local authority errors are below the DWP threshold which enables the authority to recover more subsidy from DWP.	
<u>Garages</u>						
Fees & Charges	(2,524,040)	(2,562,450)	(2,540,047)	22,403	Garage income lower than estimated as a result of higher voids levels towards the end of the financial year, estimated impact on 2010/11 is £13,000.	
Other variances	1,098,960	1,882,560	622,671	(1,259,889)	Other variances includes variances in recharges and capital charges. Carry forward request of £6,000 for pathfinder project.	11,000
Total Resources	(4,060,670)	(3,063,040)	(3,761,669)	(698,629)		25,730
Community Services						
<u>Play General</u>						
Direct Employees	379,140	324,920	299,551	(25,369)	Member of staff on long term sick.	
<u>Community Development</u>						
Grant & Subscription	286,010	306,970	322,990	16,020	Payments to AI Associates for rent relating to shop mobility. No impact for 2010/11.	
<u>Stevenage Joint Action Group</u>						
Government Grants	0	0	(217,207)	(217,207)	Performance reward grant 50% revenue grant, this is to be spent by SoStevenage but as a revenue grant needs to be shown in the General Fund and then transferred to an earmarked reserve. (See above transfer to reserve).	
Other Variances	5,193,410	5,316,030	6,481,621	1,165,591	Other variances include variances to support service and capital recharges and minor service variances, of which £13,510 is requested for carry forward to fund Stevenage Initiatives including Youth Café and Stevenage Festival.	26,910
Total Community Services	5,858,560	5,947,920	6,886,955	939,035		26,910

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Housing General Fund						
Rent Rebates						
Contribution to Provision	0	30,000	454,539	424,539	Bad Debts provision for newly identified recoverable benefit overpayments following migration onto new revenues system.	
Housing Benefits (HRA)	17,456,190	17,472,160	17,659,024	186,864	Expenditure increased due to recognition of benefit overpayments recovered through ongoing benefit entitlement. (See Fees and charges below).	
Government Grants	(17,385,170)	(17,394,920)	(17,541,092)	(146,172)	Increase in Subsidy due to Stevenage arising from i. increase caseload and ii. the value of local authority errors are below the DWP threshold which enables the authority to recover more subsidy from DWP.	
Government Grants - Admin Grant	(145,000)	(754,050)	(843,759)	(89,709)	Administration Grant was incorrectly adjusted at Quarter 2. Saving in 2009/10 only.	
Fees & Charges	(158,000)	(260,000)	(773,272)	(513,272)	Recognition of overpayments deducted from on-going entitlement at the point of the overpayment identified rather than as a deduction from weekly benefits paid.	
Rent Allowances						
Rent All, rebates benefits	8,155,680	11,204,960	11,487,225	282,265	Expenditure increased due to recognition of benefit overpayments recovered through ongoing benefit entitlement. (See Fees and charges below).	
Government Grants	(8,340,000)	(11,042,490)	(11,206,318)	(163,828)	Increase in Subsidy due to Stevenage arising from i. increase caseload and ii. the value of local authority errors are below the DWP threshold which enables the authority to recover more subsidy from DWP.	
Fees & Charges	(158,000)	(247,740)	(614,656)	(366,916)	Recognition of overpayments deducted from on-going entitlement at the point of the overpayment is identified rather than when a deduction is made from weekly benefits paid.	
Homelessness						
Contribution for provision	25,000	46,440	69,360	22,920	Increase in bad debts provision.	
Fees & Charges	(6,810)	(1,130)	(22,099)	(20,969)	Adjustment for Tenancy deposit invoice relating to prior years.	
Other variances	2,170,190	1,961,120	1,927,748	(33,372)	Other variances include variances to support service and capital recharges and minor service variances.	
Total Housing GF	1,614,080	1,014,350	596,700	(417,650)		0

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Environmental Services						
Parks & Open Spaces						
Miscellaneous Expenses	2,080	2,080	56,320	54,240	Increase Public Liability Insurance	
Verge Maintenance						
Other Grants & Contributions	(187,270)	(200,450)	(224,960)	(24,510)	Re-negotiation of the Highways Agency contract resulting in new rates payable to Stevenage BC.	
Town Centre General						
Private Contractors	58,480	75,870	59,340	(16,530)	Under spend on budget following the restructure of Environmental Operational Services, streamlining of operations and processes.	
CCTV						
Equipment, Tools & Materials	91,000	90,000	59,880	(30,120)	NTL Duplicate Billing Refund Due.	
Parking Facilities						
Equipment, Tools & Materials	35,000	48,500	30,610	(17,890)	Purchases of chip coins, electronic equipment for pay stations and barriers, now held as stock items.	
On Street Parking						
Private Contractors	0	247,830	229,860	(17,970)	Lower contract costs for Decriminalised Parking Enforcement.	
Planning Policy						
Other Local Authorities	0	0	43,060	43,060	Housing Growth Fund monies paid to North Hertfordshire DC offset by grant received by Stevenage BC (See below)	
Private Contractors	145,000	190,750	162,810	(27,940)	£14,000 had been approved for carry forward at 3rd quarter.	
Government Grants	0	0	(179,810)	(179,810)	£25,000 relates to funding for the LDF Core Strategy to be Carried Forward . £154,810 relates to 2009-10 Growth funding of which £43,060 was paid over to NHDC (See above).	25,000
Regeneration						
Other Grants & Contributions	(23,180)	(23,180)	12,390	35,570	i. Actual grant received was lower than that accrued ii. Contribution to salary (from Housing Planning Delivery Grant) ended in 2008-09. Budget already adjusted for 2010/11.	
Development Control						
Other Grants & Contributions	(110,830)	(110,830)	(232,770)	(121,940)	Housing Planning Delivery Grant (HPDG) now transferred to a HPDG Reserve Code (See transfer to reserve above).	
Environmental Health Overheads						
Recharges to Capital	(470,470)	(470,470)	(255,310)	215,160	Lower Technical Assistance costs charged to capital by Architects due to reduction in capital programme in 2009/10.	
Other Variances	12,230,650	11,237,580	10,096,788	(1,140,792)	Other variances include variances to support service and capital recharges and minor service variances.	
Total Environment Support Services	11,770,460	11,087,680	9,858,208	(1,229,472)		25,000

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<u>Swingate House</u>						
Fees & Charges	(103,420)	(102,030)	(19,355)	82,675	Dilapidations budget assumed in 2009/10 but not spent. A corresponding expenditure amount had not be included in the budget for Swingate and the variance should have been neutral to the GF.	
<u>Training & Development</u>						
Fees & Charges	0	0	(18,439)	(18,439)	Additional income from East of England Local Government Association. Request carry forward £18,400 to fund training programme in 2010/11.	18,400
<u>Telephony</u>						
Other Income	0	0	(31,311)	(31,311)	SHL mobile phone recharges including one off payment (£12,785) for 2 years worth of recovered personal phones call costs.	
<u>Benefits</u>						
Consultancy	22,000	22,000	1,973	(20,027)	Budget not spent to enable additional resources to be made available for the transition from Pericles to Academy benefits system. (Costs shown on revenues cost centre).	
Other Variances	(328,570)	66,780	423,978	357,198	Other variances include variances to support service and capital recharges and minor service variances. Carry forward request of £7,500 to facilitate IT training in 2010/11 and carry forward request of £5,000 to reflect mayoral year and hand over in May.	12,500
Total Support Services	(409,990)	(13,250)	356,846	370,096		30,900
Neighbourhood Action Teams (NATs)						
Neighbourhood Action Teams (NATs)	137,750	156,320	137,833	(18,487)	Ad hoc Repairs & Maintenance / Signs notices lower than anticipated	20,060
Rents Rates & Water	19,590	19,590	0	(19,590)	Ongoing saving 10/11 using council building for the Neighbourhood Action Team Meetings	
Other variances	160,230	161,860	145,586	(16,274)	Other variances include variances to support service recharges.	
Total NATs	317,570	337,770	283,419	(54,351)		20,060
Trading Accounts (DSO) & Vehicles						
<u>Transfer Station</u>						
Consultancy & Agency Fees	194,910	154,910	121,676	(33,234)	Due to climate down turn, less roro skips and recycling the Transfer Station is costing less to run and a £20K reduction is probable.	
<u>Vehicles</u>						
Vehicle Insurance	0	151,620	112,730	(38,890)	Reduction in vehicle insurance costs.	
<u>Grass cutting</u>						
Direct Employee Expenses	370,590	56,650	36,899	(19,751)	Reduced Agency costs	
<u>Parks Promotions</u>						
Energy Costs	86,220	38,920	15,162	(23,758)	Saving on Utility costs based on units used.	
<u>Vehicle Repairs</u>						
Equipment, Tools & Materials	118,750	97,750	80,001	(17,749)	Reduction in vehicle materials & parts. Possible ongoing saving - will be reviewed in 2010/11.	
<u>Cleansing</u>						
Direct Employee Expenses	917,590	887,670	938,898	51,228	Increased Agency costs	
<u>Junk</u>						
Fees & Charges	(130,180)	(27,000)	(45,787)	(18,787)	Increase in ad hoc Junk collection	
<u>Trade Refuse</u>						
Consultancy & Agency Fees	145,900	157,230	185,994	28,764	Increased tipping charges.	
Fees & Charges	(490,270)	(433,870)	(485,125)	(51,255)	Increase in trade refuse charges which has been reflected in 2010/11	
<u>Skips</u>						
Consultancy & Agency Fees	8,000	42,700	23,321	(19,379)	Reduction in Haulage charges	
Other variances	(1,238,670)	(1,344,910)	(983,769)	361,141	Other variances include variances to support service and capital recharges.	
Trading Accounts DSO Total	(17,160)	(218,330)	0	218,330		0

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Trading Accounts - Resources						
<u>Indoor Market</u>						
Energy Costs	103,000	100,800	73,037	(27,763)	Saving on Utility costs based on units used.	
Other variances	(103,000)	(100,660)	(73,037)	27,623	Other variances include variances to support service and capital recharges and minor service variances.	
	0	140	0	(140)		0
Total General Fund Budget Variations	15,072,850	15,093,240	14,220,459	(872,781)		128,600
HOUSING REVENUE ACCOUNT VARIANCES 4TH QUARTER OVER £15,000						
<u>HRA Policy and Management</u>						
Premises Insurance	330,680	393,290	288,640	(104,650)	Reduction reflects reduction in insurance claims during the year	
Consultancy	0	50,000	12,865	(37,135)	Asset Management Review not undertaken in year (£50K). HRA Review undertaken not budgeted for (£13K). Carry forward request of £37,000 towards supported housing study to be undertaken in 2010/11.	37,000
Bad Debt Provision	126,200	126,200	145,784	19,584	Increase following analysis of current HRA arrears in Northgate and Integra at end of March 10. (Rent, Leaseholder and Sundry Debtors)	
Job Evaluation Provision	0	0	(70,412)	(70,412)	Adjustment to Single Status provision following year end review	
Right To Buy Admin Charge	0	0	19,603	19,603	Uncompleted Right to Buy admin charges transferred from capital	
Impairment	0	0	29,223,209	29,223,209	Impairment costs are neutralised below the line 9 See below).	
General Expenses	7,210	10,340	46,576	36,236	Increase reflects the write off of unrecovered pre 2002 Housing Benefit overpayments.	
<u>HRA Income</u>						
Supporting People Grant	(571,200)	(611,200)	(828,341)	(217,141)	To reflect additional actual payments received in Balance sheet holding accounts in settlement of earlier years Grant originally in dispute.	
Rent Council Dwellings	(33,285,960)	(32,253,260)	(32,279,054)	(25,794)	Working budget included the reduction in the inflationary increase applied to tenants rent increase as per DCLG Amending Determination.	
Miscellaneous Income	0	0	(119,432)	(119,432)	Actuals reflect transfers from balance sheet following year end audit of accounts	
<u>Supported Housing</u>						
Electricity Costs	136,960	128,450	104,921	(23,529)	Saving on Utility costs based on reduced contracted unit rate.	
<u>Homelessness</u>						
Residential Charges	(233,180)	(144,840)	(166,728)	(21,888)	Reflects actual decrease due to low levels of occupancy in homelessness units being lower in the final quarter of 2009/10.	
<u>Flat Blocks</u>						
Electricity Costs	263,920	210,010	290,170	80,160	Includes the settlement of £69K for 04/05 EON Accounts in dispute, omitted from working budget at 3rd quarter.	
Service Charges	(354,820)	(449,010)	(464,733)	(15,723)	Reflects adjustments for actual costs incurred made to leaseholder service charges.	
<u>Below the Line Adjustments</u>						
Interest - Capital Receipts	(759,510)	(565,890)	(532,306)	33,584	Interest rates lower than estimated.	
Impairment	0	0	(29,223,209)	(29,223,209)	Adjustment for impairment costs charged to HRA. (see above)	
Depreciation	(1,720,190)	(1,720,510)	(1,116,255)	604,255	Depreciation lower than estimated as a result of lower HRA council house valuations as at 1st April 2009.	
<u>Other minor variances</u>	36,906,760	34,837,470	34,334,387	(503,083)		
Total Housing Revenue Account Budget Variations	846,870	11,050	(334,315)	(345,365)		37,000