

Appendix A - 2021/22 Significant Revenue Budget Variances

Directorate	Significant Service Area Variances	Net Original Direct Budget	Net Direct Outturn	(Under) / Overspend	Summary Explanation	Relevant Report
Managing Director	Apprenticeship Scheme	290	175	(115)	Original budget total includes carry forward approved at Q3 20/21 for comparison purposes. Underspend reflects delays in recruitment and two apprentices leaving before their contract end dates.	Q3 2020/21 & Outturn 2021/22
	Other budgets with variances under £100k	1,620	1,631	11		
	Directorate Total	1,910	1,806	(104)		
Commercialisation Directorate	Directorate Total (all budgets have variances under £100k)	(285)	(132)	153		
Customers Directorate	Contribution to Bad Debt Provision for Housing Benefit Overpayments Income	300	35	(265)	Much lower level of overpayments income raised in 2020/21 relative to the years prior reduced outstanding debt amounts included in provision calculation.	Q2 & Outturn 2021/22
	Net Housing Benefit Expenditure	188	568	380	Shortfall in Housing Benefit subsidy income primarily due to housing benefit payments in respect of temporary accommodation (approx. £0.5m in 21/22) not being eligible for full reimbursement through the subsidy.	Q1, Q2 & Outturn 2021/22
	New Burdens Grant Income for administration of self-isolation payments	0	(132)	(132)	Unspent grant income as scheme was delivered using existing staff and technology.	Outturn 2021/22
	Other budgets with variances under £100k	3,343	3,404	61		
	Directorate Total	3,831	3,875	44		
Legal & Community Directorate	Directorate Total (all budgets have variances under £100k)	2,201	2,155	(46)		
Place Directorate	Domestic Waste & Recycling and Street Cleansing Contract Expenditure	4,720	4,861	141	Total excludes Garden Waste (included below). The budget for 21/22 assumed a contract indexation of 0.4%, based on the respective indices at that time. Subsequent increase in inflation indices resulted in actual indexation rate for 21/22 of 3.8%.	Q1 2021/22
	Commingle Recycling Credits income	(473)	(579)	(106)	Tonnages remained higher than those recorded prior to the Covid-19 pandemic	Q2 2021/22
	Commingle Recycling Haulage and Processing Costs	381	138	(243)	Higher prices achieved from the sale of the materials collected.	Outturn 2021/22
	Net Direct Income from Garden Waste Service	(574)	(675)	(101)	High level of demand for the service.	Q3 2020/21 & Outturn 2021/22
	Additional Financial Support to SLL	1,183	(41)	(1,224)	Activity recorded exceeded recovery target. £1.224m underspend against total support package of £2m (including waived management fee income) represents £776k loss to Council.	Q2, Q3 & Outturn 2021/22
	Fitness Equipment Loan to SLL – Contribution to Impairment Allowance	0	158	158	Recognition in accounts of uncertainty as to when loan repayments will resume.	Outturn 2021/22
	Other budgets with variances under £100k	1,743	1,725	(18)		
	Directorate Total	6,980	5,587	(1,393)		
Regulatory Services Directorate	Staffing Costs	3,540	3,363	(177)	Several retirements and resignations. Posts were held vacant due to the delay in the Local Plan and, in the case of Parking Services, the reduction in parking activity associated with Covid-19.	Q2 & Q3 2021/22
	Supplementary Planning Documents	167	0	(167)	Progress delayed due to focus on masterplanning and secondment of staff to Development Management. Unspent budget carried forward to fund expenditure in 2022/23.	Q2 & M8 2021/22 (M8 within 2022/23 Budget Report)
	Car Parking Fees Income	(1,975)	(1,607)	368	Covid-19 related restrictions on social activity in place throughout Q1, with recovery ongoing.	Q1 & Q2 2021/22
	Car Parking Season Tickets Income	(317)	(131)	186	Income reduction attributed to greater levels of home working adopted in response to the pandemic.	Q1, Q2 & Outturn 2021/22
	Other budgets with variances under £100k	(228)	(279)	(51)		
	Directorate Total	1,187	1,346	159		
Resources Directorate	Directorate Total (all budgets have variances under £100k)	2,617	2,255	(362)		
Overall TOTAL		18,441	16,892	(1,549)		