

Welwyn Hatfield Borough Council - Budget Monitoring - General Fund Summary Period 9 2021/22

Appendix A1

Description	YTD Budget	YTD Actual	YTD	Current	Forecast	Variance to
	2021/22	(inc Cmmt)	Variance	Budget	Outturn	Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Head of Resources	294	1,216	922	1,347	2,310	963
Head of Environment	5,079	3,967	(1,112)	7,092	7,652	560
Head of Policy and Culture	1,011	1,556	545	1,349	2,590	1,241
Resources, Environment and Cultural Services	6,384	6,739	355	9,788	12,552	2,764
Head of Law and Administration	1,671	1,710	39	2,263	2,282	19
Head of Planning	833	819	(14)	1,050	1,005	(45)
Head of Public Health and Protection	934	962	28	1,276	1,145	(131)
Public Protection, Planning and Governance	3,438	3,491	53	4,589	4,432	(157)
Head of Community and Housing Strategy	1,671	1,205	(466)	2,228	2,121	(107)
Housing and Communities	1,671	1,205	(466)	2,228	2,121	(107)
Corporate Management Team Budgets	1,183	1,052	(131)	1,577	1,452	(125)
Net Controllable Income and Expenditure	12,676	12,487	(189)	18,182	20,557	2,375
Net Recharge to the Housing Revenue Account	(3,824)	(813)	3,011	(5,101)	(5,176)	(75)
Net Cost of Services	8,852	11,674	2,822	13,081	15,381	2,300
Income from Council Tax				(11,312)	(11,312)	0
Business Rates Income				(3,812)	(3,812)	0
Plus/Less collection fund deficit/(surplus)				670	670	0
Lower Tier Services/Other Government Grants				(124)	(425)	(301)
New Homes Grant				(609)	(609)	0
Covid Support Grant				(610)	(609)	1
Less Interest & Investment Income (incl. interest from NH)				(70)	(70)	0
Capital Financing Costs				949	949	0
Borrowing Interest				420	420	0
Revenue Contribution to Capital				0	0	0
Parish Precepts				1,787	1,787	0
Net Total before movements in reserves				370	2,370	2,000
Use of General Fund Balances for Collection Fund				(670)	0	670
Contribution (from) / to Earmarked Reserves				520	(1,753)	(2,273)
Contribution (from) / to GF balances				(220)	(617)	(397)

Key of variance column = (Decrease in expenditure/increase in income), Increase in expenditure/reduction in income

General Fund Reserves Summary Period 9 2021/22

Appendix A2

Reserve	Balance at 1 April 2021 £'000	Budgeted Movement £'000	Approved Changes £'000	Forecast Changes £'000	Forecast Balance 31 March 2022 £'000
Earmarked Reserves					
Strategic Initiatives Reserve	1,564	(75)	0	(290)	1,199
Business Rates Retention Reserve	9,784	0	0	(670)	9,114
Pensions Reserve	1,201	0	0	0	1,201
Modernisation Reserve	1,380	0	0	(348)	1,032
Commitment Reserves	12	0	0	0	12
Grants and Contributions Reserve	4,372	0	0	68	4,440
Local Plan Reserve (Other reserves)	300	0	0	0	300
COVID-19 Pandemic Reserve (Other reserves)	425	610	0	(1,035)	0
Climate Change Reserve (Other reserves)	150	0	0	2	152
Youth Provision Reserve (Other reserves)	21	0	0	0	21
CE Accommodation reserve (Other reserves)	500	0	0	0	500
Other Reserves	51	(15)	0	0	36
Total Earmarked Reserves	19,760	520	0	(2,273)	18,007
General Fund Working Balance	6,902	(890)	0	273	6,285
Total Reserves	26,662	(370)	0	(2,000)	24,292

Summary of virements between services - Quarter 3 2021/22

Appendix A3

Service	Virement Detail	Virement Total
Head of Resources	(£1k) Centralisation of budgets for lone working devices (£30k) Redistribution of planned maintenance budgets £17k Realignment of service responsibility (Facilities Management) £38k Centralisation of printing budgets	24
Head of Environment	£721k Realignment of service responsibility (Landscape and Ecology) (£222k) Realignment of service responsibility (Street Wardens and Dog Control) (£22k) Centralisation of printing budgets (£3k) Centralisation of budgets for lone working devices £43 Centralisation of customer services contract costs £55k Redistribution of planned maintenance budgets	637
Head of Policy and Culture	(£25k) Redistribution of planned maintenance budgets £22k Centralisation of printing budgets	(3)
Head of Law and Administration	(£17k) Realignment of service responsibility (Facilities Management) (£1k) Centralisation of printing budgets	(18)
Head of Planning	(£722k) Realignment of service responsibility (Landscape and Ecology) (£1k) Centralisation of budgets for lone working devices (£2k) Centralisation of printing budgets (£43) Centralisation of customer services contract costs (£50k) New Planning Structure £50k Realignment of service responsibility (Energy Efficiency)	(768)
Head of Public Health and Protection	£222k Realignment of service responsibility (Street Wardens and Dog Control) £8k Centralisation of budgets for lone working devices (£15k) tidy up street warden budgets (£2k) Centralisation of printing budgets (£50k) Realignment of service responsibility (Energy Efficiency)	163
Head of Community and Housing Strategy	(£1k) Centralisation of budgets for lone working devices (£8k) Centralisation of printing budgets £20k Funding for positive pathways scheme	11
Corporate Management Team	(£1k) Centralisation of printing budgets (£20k) Funding for positive pathways scheme	(21)
Net Recharge to HRA	(£26k) Centralisation of printing budgets	(26)
Total Increase/(Decrease) to Net Cost of Service Budgets		0

Head of Resources

Description	YTD Budget 2021/22 £ '000	YTD Actual (inc) £ '000	YTD Variance £ '000	Current Budget 2021/22 £ '000	Forecast Outturn 2021/22 £ '000	Variance to Current £ '000
Employees	2,676	2,497	(178)	3,284	3,267	(18)
Premises Related	1,396	1,631	235	1,780	1,822	42
Transport Related	36	13	(23)	38	19	(19)
Supplies and Services	892	1,436	545	1,185	1,868	683
Third Party Payments	3,710	16,802	13,092	4,947	5,128	182
Transfer Payments	21,242	18,850	(2,392)	28,323	28,323	0
Income	(29,659)	(40,015)	(10,355)	(38,210)	(38,117)	94
Controllable Costs	294	1,216	922	1,347	2,310	963

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
a) Although COVID-19 has not resulted in a drop in occupancy at WelTech, the refurbishment and opening of HatTech has been delayed by six months. COVID has also resulted in a reduced ability to fill the units at HatTech. This means that the Council has not been able to generate income from the centre but still needs to meet overheads such as Business Rates.	190	233
a) Additional cleaning costs incurred as a result of the pandemic following the reopening of the Hive Centre. These costs will be recharged as part of the operating overheads.	5	16
c) The 2020/21 budget included a one off item for conditions surveys. These surveys were commissioned at the end of 2020/21, and costs will be incurred during 2021/22. The funds for this work are held in the Strategic Initiatives Reserve, and a drawdown has been included in Appendix A2.	92	88
c) The budget included an increase in garage income associated with driving occupancy levels up. However, the ongoing impact of the pandemic has meant that this is unlikely to be achieved to the levels expected in the current year.	54	48
a) Spend on Digital Modernisation incurred as part of the modernisation review. This will be funded by contributions of £91k from the HRA (shown in Appendix A1 on net recharge to the HRA) and £348k from the Modernisation Earmarked Reserves (shown in Appendix A2).	397	439
c) Due to the pandemic, the Council has not been issuing Council Tax and Business Rates court summons. Due to the closure of the courts, this income loss is expected to continue in the short term but it is currently expected to recover by the end of the year.	277	0

b) Additional grant income has been received in relation to council tax support and the impacts on the collection fund. This was highlighted at budget setting and at this stage we would expect this to be utilised against costs and losses, so a net nil position has been forecast.	(398)	0
b) Computer contracts are typically paid annually in advance. This results in timing differences vs budget.	258	39
b) Due to the pandemic there is currently a deficit due to the subsidy grant for housing the homeless not covering the cost for benefits provided. It is anticipated that these will reduce once Inspira House becomes available for use from mid-January 2022.	(1,337)	130
b) There is always a difference between the benefits paid and subsidy recovered during the year. This is due to the Government paying subsidy during the year based on an estimate, which is reconciled at the end of the year when an additional subsidy payment is made in line with any increases in benefits.	1,730	0
a) While there is a current underspend against Estates staff costs this will be used to fund additional agency staff and external professional support to cover vacancies while recruitment is ongoing.	(184)	0
b) Business Rates bills for the year have been paid, but the budget is evenly profiled over the year. This is a timing matter and the budgets have now been reprofiled.	70	0
b) Contract payments, project expenditure and maintenance works including costs relating to interauthority working (Broxbourne Agreement) are paid in arrears causing a timing difference in year. This is rectified by the year end.	(27)	0
c) Other small variances.	(207)	(30)
TOTAL	922	963

Head of Environment

Description	YTD Budget 2021/22	YTD Actual (inc	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	951	769	(182)	1,268	1,173	(96)
Premises Related	486	610	124	648	678	30
Transport Related	13	7	(6)	17	15	(3)
Supplies and Services	291	266	(25)	388	383	(5)
Third Party Payments	6,611	5,227	(1,384)	8,852	8,902	50
Transfer Payments	0	0	0	0	0	0
Income	(3,274)	(2,913)	361	(4,082)	(3,499)	583
Controllable Costs	5,079	3,966	(1,112)	7,092	7,652	560

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
a) Loss of parking income due to the pandemic. There is still uncertainty on the level of expected use of car parks. The council will be able to receive some government support against reduced income for the first quarter of the year only.	522	769
b) Increased income from Permit Schemes relating to on street parking.	(263)	(146)
a) Vacancies within the Environment service - currently being recruited.	(166)	(122)
a) Herts County Council contributions to the Grounds Maintenance Programme	(142)	0
b) Contract payments, project expenditure and maintenance works are paid in arrears causing a timing difference in year. This is rectified by the year end.	(1,562)	(141)
b) Business rates costs, due to changes in the rateable value of the properties.	226	8
b) Loss of AFM income from Herts CC. This is associated with increases in household waste.	155	207
b) Increased income from garden waste bin subscriptions, primarily second bin subscriptions.	(39)	(36)
b) Net impact of reducing income from newspaper recycling but increases in mixed domestic recycling. The year to date figure is skewed due to delays in receiving this income meaning that there are large year end accruals for income due.	203	(51)
c) Other small variances.	(46)	73
TOTAL	(1,112)	560

Head of Policy and Culture

Description	YTD Budget 2021/22	YTD Actual (inc	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	1,257	1,166	(91)	1,676	1,691	15
Premises Related	719	581	(138)	958	960	2
Transport Related	2	0	(1)	2	2	(0)
Supplies and Services	960	581	(379)	1,280	749	(531)
Third Party Payments	95	328	233	127	275	148
Transfer Payments	0	0	0	0	0	0
Income	(2,021)	(1,100)	921	(2,694)	(1,087)	1,608
Controllable Costs	1,011	1,556	546	1,349	2,590	1,241

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
a) This is the net effect, due to the closure of Campus West during the pandemic. There is a significant reduction of income expected, while property and other costs have continued to be incurred. Whilst cinemas have now been allowed to open, the footfall has been nowhere near pre-pandemic levels, which is having a knock-on impact on revenue. Revenue has currently been estimated at 30% of pre-pandemic levels of income. The council will be able to receive some government support against reduced income for the first quarter of the year.	440	1,145
a) This is the net effect due to the pandemic. Income from other sites including Mill Green Museum, Moneyhole Lane Pavilion and the Roman Bath House are also expected to be below budget for the year. The forecasts include costs for bringing these attractions back into use.	(26)	72
c) Due to the closure of sports facilities, in line with Government Guidance, the Council provided financial support to GLL in 2020/21 as they have seen a significant reduction to income. This is being managed on an open book basis and is being monitored closely. Details of how much is due for 2021/22 has not been made available as yet, but is likely to cause a pressure - which would be partially mitigated by grant funding.	74	0
c) Other small variances.	58	24
TOTAL	546	1,241

Head of Law and Administration

Description	YTD Budget 2021/22	YTD Actual (inc	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	1,308	1,415	107	1,807	1,936	128
Premises Related	2	15	13	3	16	13
Transport Related	16	5	(11)	21	21	0
Supplies and Services	557	577	20	716	762	46
Third Party Payments	(38)	73	112	(34)	11	45
Transfer Payments	0	0	0	0	0	0
Income	(173)	(374)	(201)	(251)	(464)	(213)
Controllable Costs	1,671	1,710	39	2,263	2,282	19

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
a) There is an overspend on salaries due to cost of elections. This will be funded by additional income generated from contributions from Herts County Council and Herts Police. There are also other staffing related overspends.	77	71
a) Staff and project costs for Voluntary Registration scheme. This project was agreed in a previous year to undertake voluntary registration of the council's unregistered land. Funds were set aside in the Strategic Earmarked reserve. This project continues, and costs associated for 2021/22 will be drawn down from the reserve, included in Appendix A2.	49	87
b) Supplies & Services includes payments for mobile kit which is funded from grant income. Contract payments for Members Admin Fade to Black AV & Webcasting are showing an increased cost owing to increase in use. There is a £30k reduced generation of procurement savings forecasted in year which will be picked up in 2022/23.	113	61
b) Election income received for the May 2021 County Council, and Police and Crime Commissioner Elections. £30k grant to fund mobile kit.	(124)	(126)
b) Local Land charges grant income for Land charges transfer of functions received. This is towards costs incurred by other teams such as planning.	(77)	(87)
c) Other small variances.	1	13
TOTAL	39	19

Head of Planning

Description	YTD Budget 2021/22	YTD Actual (inc	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	1,241	1,147	(94)	1,655	1,552	(103)
Premises Related	1	0	(1)	1	1	0
Transport Related	6	2	(4)	8	8	0
Supplies and Services	215	310	95	259	384	126
Third Party Payments	10	7	(3)	13	0	(13)
Transfer Payments	0	0	0	0	0	0
Income	(639)	(647)	(8)	(885)	(940)	(55)
Controllable Costs	833	819	(15)	1,050	1,005	(45)

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
a) There are a number of vacancies within the service, which has led to a year to date underspend, despite the use of agency staff. This underspend will continue until year end.	(94)	(103)
b) Development Management costs for professional fees dealing with estates management and planning applications plus postage and legal fees. These additional costs are to be funded from additional income received from planning fees and charges (shown on the line below).	95	126
b) Additional income expected to be raised from Development Management fees and charges by end of the year.	(8)	(55)
c) Other small variances.	(8)	(13)
TOTAL	(15)	(45)

Head of Public Health and Protection

Description	YTD Budget 2021/22 £ '000	YTD Actual (inc) £ '000	YTD Variance £ '000	Original Budget 2021/22 £ '000	Current Budget 2021/22 £ '000	Forecast Outturn 2021/22 £ '000	Variance to Current £ '000
Employees	1,015	955	(60)	1,214	1,353	1,480	127
Premises Related	2	1	(1)	2	3	3	0
Transport Related	17	10	(7)	16	23	20	(3)
Supplies and Services	86	110	24	112	119	254	135
Third Party Payments	60	90	30	81	93	131	37
Transfer Payments	0	0	0	0	0	0	0
Income	(246)	(204)	42	(312)	(316)	(743)	(427)
Controllable Costs	934	962	28	1,114	1,276	1,145	(132)

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
a) There are a number of vacancies within the service, which has led to a year to date underspend. However, the year end forecast shows an overspend due to the increased costs for agency staff needed to carry out Covid EHO work and vaccine uptake work. This will be funded from external grants received in year and reserves. (Included in App A2)	(60)	127
b) Covid related expenditure (Covid safe polling stations and elections) funded from external grants received and reserves. (Included in App A2)	24	127
b) Payback of Covid enforcement grant which is offset by grant income below.	30	37
b) Income includes Covid grants received in year to be transferred from reserves at year end.	41	(427)
c) Other small variances.	(7)	4
TOTAL	28	(132)

Head of Community & Housing Strategy (GF)

Description	YTD Budget 2021/22 £ '000	YTD Actual (inc) £ '000	YTD Variance £ '000	Current Budget 2021/22 £ '000	Forecast Outturn 2021/22 £ '000	Variance to Current £ '000
Employees	1,343	1,246	(96)	1,790	1,723	(67)
Premises Related	13	4	(9)	18	18	0
Transport Related	9	2	(6)	12	12	0
Supplies and Services	239	969	730	318	1,509	1,191
Third Party Payments	350	327	(23)	434	434	0
Transfer Payments	0	0	0	0	0	0
Income	(283)	(1,345)	(1,062)	(343)	(1,574)	(1,231)
Controllable Costs	1,671	1,205	(467)	2,228	2,121	(107)

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
b) There is increased expenditure due to several new homelessness prevention projects that are ongoing, these projects are working with other partner organisations such as the YMCA and Resolve. These projects are being funded by grants that we have been proactive in bidding for and receiving from central government.	715	1,241
b) Additional grants and contributions received to date, associated with housing and homelessness. These offset costs outlined above, and include grant income of £905k, Private Sector Rent of £50k and Housing Benefit of £175k.	(1,040)	(1,169)
c) A year to date variance on HMO licence income is shown, this is due to the accounting treatment where the income is spread over a 5 year period. The variance will be rectified by year end.	(60)	0
b) There has been additional expenditure within the town centre management. This will be funded from the Welcome Back Funding that the council will receive once claims have been submitted.	77	0
b) There have been several vacancies in the Housing Development team so far this year, these posts have now been recruited to.	(36)	(29)
b) There have been several vacancies within the Private Sector Housing team this year. One post has been deleted as part of the Modernisation Review and other posts are being recruited to.	(60)	(58)
b) This is for stock condition surveys for Private Sector Housing. Due to the pandemic, this project has been delayed until 2022/23. This was to be funded from a drawdown in reserves which will also be moved to 2022/23.	(39)	(50)

b) The Community Partnerships team has gone through a Modernisation Review and a change in structure has been implemented. As a result, there are new posts which are in the process of being recruited to. Further to this, the service has had numerous other vacancies throughout the year.	(92)	(55)
b) This year we have given out grants to organisations that have been impacted by COVID. The grants were awarded in December and the money will be claimed before the end of March.	100	0
c) Other small variances.	(31)	13
TOTAL	(467)	(107)

**Budgets managed by the Corporate Management Team
31 March 2022 variances**

Appendix B8

Corporate Management Team (GF)

Description	YTD Budget 2021/22	YTD Actual (inc	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	1,037	923	(113)	1,382	1,257	(125)
Premises Related	0	0	0	0	0	0
Transport Related	4	1	(4)	6	6	0
Supplies and Services	142	122	(20)	189	189	0
Third Party Payments	0	6	6	0	0	0
Transfer Payments	0	0	0	0	0	0
Income	0	(0)	(0)	0	0	0
Controllable Costs	1,183	1,052	(131)	1,577	1,452	(125)

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
c) Savings relating to vacancies in the senior leadership team, the saving will reduce slightly by year end due to use of some of the savings in vacant posts being used to support key projects.	(113)	(125)
c) A central budget is held for project related expenditure. This budget is released through the year as in year projects are identified and approved. At this stage no variance is anticipated.	(28)	0
c) Other small variances.	10	0
TOTAL	(131)	(125)

Description	YTD Budget 2021/22 £'000	YTD Actual (inc Cmmt) £ '000	FYE Variance £'000	Current Budget 2021/22 £ '000	Forecast Outturn 2021/22 £ '000	Variance to Current £ '000
Dwelling rents	(37,331)	(37,311)	20	(49,775)	(49,642)	133
Non-dwelling rents	(286)	(281)	5	(381)	(378)	3
Tenants' charges for services and facilities	(1,389)	(1,208)	181	(1,779)	(1,558)	221
Leaseholders' charges for services and facilities	(708)	(616)	92	(711)	(642)	69
Contributions towards expenditure	(128)	(134)	(6)	(298)	(298)	-
De minimis receipts	-	(8)	(8)	-	-	-
Total Income	(39,843)	(39,558)	285	(52,944)	(52,518)	426
Repairs and maintenance	5,909	7,413	1,504	8,853	12,151	3,298
Supervision and management	4,206	4,455	250	9,499	9,658	159
Special services	2,376	1,961	(415)	3,168	3,016	(152)
Rents, rates, taxes and other charges	423	434	11	878	966	88
Impairment allowance for doubtful debts	367	316	(52)	490	490	-
Depreciation	11,674	-	(11,674)	15,565	15,565	-
Debt management costs	-	2	2	29	29	-
Sums directed by Secretary of State	38	-	(38)	50	50	-
Total Expenditure	24,992	14,581	(10,411)	38,532	41,925	3,393
HRA share of Corporate and Democratic Core	-	45	45	702	702	-
Net Cost of Services	(14,850)	(24,931)	(10,081)	(13,710)	(9,891)	3,819
Less Interest and Non-Statutory Items:						
Interest payable and similar charges	5,071	3,222	(1,849)	6,761	6,061	(700)
HRA financing and investment income	(45)	-	45	(60)	(5)	55
Revenue Contribution to Capital	5,129	16,000	10,871	6,839	3,761	(3,078)
Total Adjustments	10,155	19,222	9,067	13,540	9,817	(3,723)
(Surplus) / Deficit on the HRA	(4,695)	(5,709)	(1,014)	(170)	(74)	96

HRA By Service Area

Description	YTD Budget 2021/22	YTD Actual (inc Cmmt)	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Forecast Variance
	£'000	£'000	£'000	£'000	£'000	£'000
Community and Housing	(336)	(135)	201	(448)	(168)	280
Housing Operations	(33,659)	(34,421)	(762)	(44,780)	(44,823)	(42)
Property Services	6,937	8,435	1,498	10,224	13,806	3,582
Corporate Director	5,553	3,651	(1,902)	7,276	6,631	(645)
Corporate items	16,809	16,806	(3)	27,559	24,480	(3,078)
(Surplus) / Deficit on the HRA	(4,695)	(5,664)	(969)	(170)	(74)	96

HRA Reserves

	Current Budget 2021/22	Forecast Outturn 2021/22	Forecast Variance
	£'000	£'000	£'000
Opening HRA Balance	(2,552)	(2,552)	-
In-year (Surplus) / Deficit	(170)	(74)	96
Closing HRA Balance	(2,722)	(2,626)	96

Head of Community & Housing Strategy (HRA)

Description	YTD Budget 2021/22	YTD Actual (inc	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	81	50	(31)	108	81	(27)
Premises Related	150	204	54	200	314	115
Transport Related	0	2	2	1	1	0
Supplies and Services	5	0	(4)	6	6	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Income	(572)	(391)	180	(762)	(570)	192
Controllable Costs	(336)	(135)	201	(448)	(168)	280

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
a) Additional Council Tax costs at Howlands House due to Covid restrictions on occupancy and voids at Inspira House due to essential repairs.	27	88
a) Reduced rent and service charge income. This is again due to Covid-19 restrictions on tenancies and Inspira House availability.	126	133
a) Decreased service charge income at hostels due to Inspira House being unoccupied.	56	59
a) There have been vacancies within the service, which has led to a year to date underspend.	(31)	(27)
a) Due to staff vacancies there is an increased cleaning cost due to using contract cleaners as opposed to staff.	20	27
c) Other minor variances.	3	0
TOTAL	201	280

Head of Housing Operations

Description	YTD Budget 2021/22	YTD Actual (inc	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	3,142	2,833	(309)	4,189	3,999	(190)
Premises Related	612	419	(193)	770	806	36
Transport Related	111	71	(41)	149	95	(53)
Supplies and Services	1,514	1,278	(236)	1,984	1,941	(44)
Third Party Payments	195	135	(59)	260	234	(25)
Transfer Payments	38	0	(38)	50	50	0
Income	(39,270)	(39,158)	113	(52,181)	(51,947)	234
Controllable Costs	(33,659)	(34,421)	(762)	(44,780)	(44,823)	(42)

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
c) Service Charge for Major Works for Leaseholders - due to delays in work programmes and therefore the recharging of works.	93	69
a) Decrease in income from rentals, lunch club, children's activities and Freddie's Den at The Hive due to the pandemic. There is also a decrease in income from the community buses as well as Independent Living Alarm Monitoring income reductions due to fewer users than budgeted.	108	138
a) Car allowance for Independent Living and Neighbourhoods as well as fuel, tyres and batteries for Community Buses are forecast to underspend due to lower activity during the pandemic.	(36)	(53)
c) Legal and consultancy budgets within Housing Operations, these are reactive budgets and will be spent as required.	(73)	(10)
a) There are a number of vacancies within the service including in the Business Excellence, Income and Homeownership team, and Control Centre and Neighbourhoods Team. Subject to the Modernisation Review, these posts will/are being recruited to.	(300)	(190)
c) Year to date variance on dwelling rent, no significant variance forecast for the year end.	(106)	0
b) Year to date variance on provision for bad debts will reduce due to the bad debt provision being processed at year end.	(80)	0
b) Year to date variance on payments to contractors to address fly tipping, grounds maintenance and ad hoc cleaning relates to timing differences between works being completed and invoices being paid. Contract cleaning is expected to overspend by £6k based on expenditure to date.	(213)	6

a) There is a year to date underspend on legal fees and insurance costs for rent recovery due to the pandemic causing legal action to be on-hold. However, as legal action is on-hold, budgeted income from collecting rent arrears is not expected to be achieved. This will result in an overspend which will be partly offset by the corresponding underspend on legal costs.	(46)	17
a) Year to date variance is a result of timing of insurance payments. Forecast underspend results from reduced tenant involvement activities due to the pandemic, as well as reduced materials used at the Hive linked to lower income during pandemic.	(70)	(42)
b) There is a year to date variance on software licensing and equipment purchasing within the Business Excellence service. This is due to the timing of the payment.	26	0
a) Temporary accommodation costs in excess of budget are being incurred due to the need to decant tenants and the lack of suitable properties.	31	30
b) Intercom system maintenance expenditure is expected to be incurred later in the year.	(38)	(12)
c) Other minor variances.	(58)	5
TOTAL	(762)	(42)

Head of Housing Property Services

Description	YTD Budget 2021/22	YTD Actual (inc	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	1,000	1,009	8	1,334	1,617	284
Premises Related	0	40	40	0	50	50
Transport Related	17	3	(14)	23	23	0
Supplies and Services	72	214	141	97	207	110
Third Party Payments	5,847	7,180	1,333	8,771	11,909	3,138
Transfer Payments	0	0	0	0	0	0
Income	0	(11)	(11)	0	0	0
Controllable Costs	6,937	8,435	1,498	10,224	13,806	3,582

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
a) There is an increase in agency costs due to covering the vacant posts within the team as well as the cost of the fire watch at Queensway House. The total spend so far this year on the fire watch is £216k, whilst the other £168k has been spent on agency staff.	384	584
a) There are a number of vacant posts within the Property Services team, which are in the process of being recruited to, pending the outcome of the Modernisation Review. These savings will be offset by agency staffing costs whilst the recruitment processes take place.	(413)	(300)
a) So far this year there has been a higher number of repairs than in previous years, which has been slightly impacted by the pandemic. Additionally, higher material prices are currently affecting the market. So far this year 18,634 jobs have been completed against a target of 14,607. This is a trend that is being seen across other local authorities. The forecast position represents the current trend, however there may be savings on this figure if the rate of repairs decreases.	1,333	3,138
a) Higher number of legal disrepair cases this year, meaning a higher legal fees expenditure than budgeted.	149	160
c) Other minor variances	45	0
TOTAL	1,498	3,582

Corporate Management Team (HRA)

Description	YTD Budget 2021/22	YTD Actual (inc	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	385	385	0	385	385	0
Premises Related	0	0	0	0	0	0
Transport Related	0	0	0	0	0	0
Supplies and Services	5,214	3,276	(1,938)	6,952	6,252	(700)
Third Party Payments	0	(1)	(1)	0	0	0
Transfer Payments	0	0	0	0	0	0
Income	(46)	(9)	37	(61)	(6)	55
Controllable Costs	5,553	3,651	(1,902)	7,276	6,631	(645)

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
a) Investment interest rates are lower than forecast, which has decreased the amount of income expected.	45	55
b) Interest paid for the rest of the financial year is expected to be lower than budget as the level of borrowing is anticipated to be lower than the budget assumption. The year to date variance is due to the timing of the payments.	(1,849)	(700)
c) Other minor variances.	(98)	0
TOTAL	(1,902)	(645)

Arrears by service at 31st December 2021

Appendix E

	1-30 Days Overdue	31-60 Days Overdue	61-90 Days Overdue	91-365 Days Overdue	365 Days Overdue	Total Outstanding
Public Protection, Planning & Governance						
Law & Administration	1,132.78	0.00	0.00	180.00	1,648.00	2,960.78
Planning	11.54	29.18	8,270.00	-141.45	11,666.44	19,835.71
Public Health & Protection	3,132.96	350.00	0.00	-733.00	2,332.82	5,082.78
	4,277.28	379.18	8,270.00	-694.45	15,647.26	27,879.27
Housing and Communities						
Housing Operations	31,823.28	1,656.77	0.00	-2,417.84	5,610.78	36,672.99
Housing Property Services	0.00	0.00	0.00	10,885.00	0.00	10,885.00
Community & Housing Strategy ¹	1,650.00	23,369.58	8,094.46	80,525.58	84,510.84	198,150.46
	33,473.28	25,026.35	8,094.46	88,992.74	90,121.62	245,708.45
Resources, Environment & Cultural Services						
Policy & Culture	1,542.80	567.10	280.00	12,750.00	472.00	15,611.90
Environment - Cemeteries	7,293.00	18,420.00	939.00	9,867.00	1,818.48	38,337.48
Environment - Street Cleaning	0.00	0.00	0.00	0.00	1,886.00	1,886.00
Environment - Other	-140,419.31	0.00	681.46	3,583.21	19,963.19	-116,191.45
Resources - Shopping Centres	253,248.96	8,898.34	-35.70	99,423.77	116,283.31	477,818.68
Resources - Hatfield Town Centre ⁸	120,516.73	0.00	118,800.00	58,125.34	34,257.42	331,699.49
Resources - Ground rent	11,866.25	-51,768.65	15.20	17,494.37	4,661.32	-17,731.51
Resources - Garages	36,791.50	23,255.39	20,441.54	138,996.39	205,722.46	425,207.28
Resources - Other Corporate Property	90,371.65	27,985.83	2,439.39	14,669.62	3,734.79	139,201.28
Resources - Broxbourne contract	128,839.38	0.00	0.00	-30.00	0.00	128,809.38
Resources - Other	70,723.81	849.00	2,550.32	13,794.75	48,601.30	136,519.18
	580,774.77	28,207.01	146,111.21	368,674.45	437,400.27	1,561,167.71
TOTAL	618,525.33	53,612.54	162,475.67	456,972.74	543,169.15	1,834,755.43

	Breakdown below:	Breakdown below:
Rental Deposit scheme ¹	57,280.70	48,766.52
Referred to legal ²	2,780.00	122,274.14
Payment plan ³	14,360.19	33,160.86
Chasing Estates customers	235,376.76	100,900.55
Chasing - other LAs and partner orgs ⁴	6,156.00	11,810.09
Chasing - other orgs & individuals ⁴	49,634.57	26,292.35
Garages - current tenants ⁵	140,273.46	74,825.74
Garages - former tenants ⁵	-1,277.07	130,896.72
Balances of less than £50 ⁶	1,563.82	2,946.20
Unallocated credits ⁷	-49,175.69	-8,704.02

Analysis and actions being taken re debt over 90 days

1. Rental Deposit Scheme - these are deposits provided to residents to enable them to rent a property and are to be repaid when they leave and make up the majority of Community & Housing Strategy debts over 365 days. The more recent debts have instalment plans in place.
2. Referred to legal - the debt is now in the hands of the Council's legal team who will first issue a Letter Before Action and if appropriate seek a County Court Judgement.
3. Payment plan - these customers are paying their debt in instalments, as a result of an agreement with officers or terms set by a court.
4. Chasing - these debts are being actively pursued directly with the customer by the department who provided the service or by Finance. This is the step before considering referring the debt for legal action or when legal action is inappropriate e.g. another local authority or partner organisation.
5. Garages - these debts are being pursued by the Garages Team using direct customer contact and legal action where appropriate. Annual income from garage rents is around £2.3m across over 4,000 garages.
6. Balances of less than £50 - many of these debts are ground rent and an exercise is underway to chase up the non payment of these charges.
7. Unallocated credits - these arise when customers pay a different amount than the invoice issued or where a customer pays in advance of an invoice being raised.
8. Hatfield Town Centre - the total annual rental income from commercial tenants is £544k.

Budget Efficiency Savings 2021 - 2022

Appendix F

Head of Service	Title of the Proposal	2021/22 (Budget) £'000	2021/22 (Forecast) £'000	On Track
Resources	Process Review	(15)	(15)	Green
Resources	Garage Income	(50)	(2)	Red
Resources	Insurance Premiums	(40)	(40)	Green
Resources	Property Maintenance	(35)	(35)	Green
Resources	Reduced Printing Costs	(30)	(30)	Green
Resources	Rental Income - General	(200)	(200)	Green
Resources	Repayment of Borrowing	(230)	(230)	Green
Environment	Garden Waste	(100)	(100)	Green
Environment	Long Stay Parking	(25)	0	Red
Environment	Service Review	(26)	(26)	Green
Policy and Culture	GLL Management Fee	(72)	0	Yellow
Policy and Culture	Campus West Efficiencies	(90)	(90)	Green
Policy and Culture	Campus West Fees and Charges	(50)	0	Red
Law and Administration	Procurement	(45)	(15)	Yellow
Law and Administration	Refreshments	(15)	(15)	Green
Law and Administration	Training and Development	(61)	(61)	Green
Planning	Service Review	(35)	(35)	Green
Planning	Pre Planning Fees	(20)	(20)	Green
Public Health and Protection	Refocus Operation Reprise	(20)	(20)	Green
Community and Housing Strategy	General Efficiencies	(10)	(10)	Green
Community and Housing Strategy	Shop Mobility	(22)	(22)	Green
TOTAL		(1,190)	(966)	

On track for delivery of saving	Green
Risk identified to delivery of saving	Yellow
Saving will not be delivered	Red