

WELWYN HATFIELD BOROUGH COUNCIL

BUDGET MONITORING SUMMARY BY SERVICE AREA 2017/18 - MARCH 2018

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Outturn 2017/18	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000
Head of Resources	2,629	1,697	(931)	766	(932)
Head of Environment	5,136	5,099	(36)	4,523	(576)
Head of Policy and Culture	2,902	2,807	(94)	2,630	(177)
Corporate Director - Resources, Environment & Cultural Services	10,666	9,604	(1,062)	7,919	(1,685)
Head of Law and Administration	2,097	2,096	(1)	2,115	19
Head of Planning	2,000	2,093	93	1,784	(309)
Head of Public Health and Protection	1,035	1,007	(28)	947	(60)
Corporate Director - Public Protection, Planning and Governance	5,131	5,196	64	4,847	(349)
Head of Community & Housing Strategy	1,935	1,409	(526)	1,087	(322)
Corporate Director - Housing and Communities	1,935	1,409	(526)	1,087	(322)
Budgets managed by members of Corporate Management Team	1,562	1,379	(183)	1,398	19
Net Controllable Income and Expenditure	19,294	17,587	(1,706)	15,250	(2,337)
Net Recharge to the Housing Revenue Account	(4,530)	(4,037)	493	(3,811)	226
Net General Fund Expenditure	14,764	13,550	(1,214)	11,439	(2,112)
Taxation and non-specific grant income and expenditure					
Income from Council Tax	(9,762)	(9,762)	0	(9,762)	0
Business Rates Income	(3,763)	(3,763)	0	(4,945)	(1,183)
Plus/Less collection fund deficit/(surplus)	198	198	0	198	0
Revenue support grant	(558)	(558)	0	(558)	0
New Homes Grant	(2,042)	(2,042)	0	(2,049)	(7)
Localised Council Tax Support Admin Subsidy Grant	(117)	(132)	(15)	(132)	0
Transition Grant	(78)	(78)	0	(108)	(30)
Other Operating Income and Expenditure					
Less Interest & Investment Income	(273)	(364)	(91)	(338)	26
Plus interest payable and provision for repayment of debt	320	320	0	604	284
Parish Precepts	1,632	1,632	0	1,632	(0)
Payment to Parishes for Council Tax Support	28	28	0	28	0
Revenue Contribution to Capital Outlay	0	0	0	332	332
Net Total before movements in reserves	350	(970)	(1,320)	(3,659)	(2,689)
Other Movements in reserves					
Contribution (from) / to Business Rates Earmarked Reserve	(198)	145	343	2,195	2,050
Contribution (from) / to Other Earmarked Reserves	(13)	355	367	994	639
Contribution (from) / to GF balances	(139)	470	609	470	0

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

GENERAL FUND RESERVES SUMMARY

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Outturn 2017/18	Variance to Current
	£	£	£	£	£
General Fund balance at 1st April	8,326	8,326	0	8,326	0
Movement in year	(139)	470	609	470	(0)
Balance as at 31 March 18	8,187	8,796	609	8,796	(0)
Ringfenced and Strategic reserves balance at 1st April	2,869	2,869	0	2,869	0
Movement in year	(211)	500	711	3,189	(2,689)
Balance as at 31 March 18	2,658	3,369	(711)	6,058	(2,689)
Total reserve balance at 1st April	11,195	11,195	0	11,195	0
Movement in year	(350)	970	1,320	3,659	(2,689)
Balance as at 31 March 18	10,845	12,165	1,320	14,854	(2,689)

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

Corporate Director (Resources, Environment & Cultural Services) - 2017-18 as at 31 March 2018 variances

Head of Resources

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	3,323,130	2,857,750	(465,380)	2,793,867	(63,883)
Premises Related	1,654,910	1,867,240	212,330	1,622,695	(244,545)
Transport Related	13,280	13,280	0	7,759	(5,521)
Supplies and Services	1,418,850	1,412,580	(6,270)	1,272,772	(139,808)
Third Party Payments	2,693,050	3,432,900	739,850	3,953,998	521,098
Transfer Payments	40,506,520	38,439,560	(2,066,960)	37,743,078	(696,482)
Income	(46,981,210)	(46,326,000)	655,210	(46,628,490)	(302,490)
Controllable Costs	2,628,530	1,697,310	(931,220)	765,679	(931,631)
IAS 19	(34,470)	(173,560)	(139,090)	908,504	1,082,064
Support Cost Recharges	(2,931,310)	(3,043,620)	(112,310)	(3,235,851)	(192,231)
Capital Charges	1,665,080	1,665,080	0	4,325,494	2,660,414
Non-Controllable costs	(1,300,700)	(1,552,100)	(251,400)	1,998,148	3,550,248
Head of Resources	1,327,830	145,210	(1,182,620)	2,763,827	2,618,617

Virements (officer agreed budget transfers) 12,270

Approved Changes - Cabinet 8th August 18,280

Approved Changes - Cabinet 7th November (284,710)

Approved Changes - Cabinet 6th February (677,060)

Variances underspends

Revenue Contribution to Capital Outlay	(200,000)
Other benefits underspend	(129,937)
Housing Benefit Administration - underspend	(127,827)
Employee net underspend (underspend of £120k less £59k vacancy factor)	(61,560)
Estates - increased rental income	(109,385)
IT/Telephone/Photocopying - Net underspend on supplies & services & contractors	(81,424)
Net reduction in insurance provision	(71,364)
Cleaning and general maintenance	(48,441)
NNDR/Council Tax underspend	(39,592)
Council Tax - Increased court cost collection	(35,281)
Other - Resources	(26,820)

Variances overspends / income shortfalls

None

(931,220)

(931,631)

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

Corporate Director (Resources, Environment & Cultural Services) - 2017-18 as at 31 March 2018 variances

Head of Environment

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	709,230	714,800	5,570	762,113	47,313
Premises Related	452,500	440,060	(12,440)	377,628	(62,432)
Transport Related	28,760	27,870	(890)	28,199	329
Supplies and Services	350,570	416,310	65,740	413,188	(3,122)
Third Party Payments	7,046,420	7,046,060	(360)	7,168,036	121,976
Income	(3,451,750)	(3,545,710)	(93,960)	(4,226,075)	(680,365)
Controllable Costs	5,135,730	5,099,390	(36,340)	4,523,089	(576,301)
IAS 19	(9,680)	0	9,680	0	0
Support Cost Recharges	40,130	40,130	0	380,525	340,395
Capital Charges	758,690	758,690	0	726,492	(32,198)
Non-Controllable costs	789,140	798,820	9,680	1,107,017	308,197
Head of Environment	5,924,870	5,898,210	(26,660)	5,630,106	(268,104)

Virements (officer agreed budget transfers)

17,910

Approved Changes - Cabinet 8th August

(51,040)

Approved Changes - Cabinet 7th November

(3,210)

Variances underspends

Domestic Refuse - additional subsidy from HCC, recycling and waste income

(450,253)

Net underspend on payment to contractors

(34,321)

Net underspend on supplies & services

(27,656)

General maintenance underspend

(26,773)

Other - Environment

(37,298)

Variances overspends / income shortfalls

None

(36,340)(576,301)

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

Corporate Director (Resources, Environment & Cultural Services) - 2017-18 as at 31 March 2018 variances

Head of Policy and Culture

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	1,895,170	1,931,410	36,240	1,749,717	(181,693)
Premises Related	880,760	875,860	(4,900)	858,025	(17,835)
Transport Related	2,920	2,920	0	2,417	(503)
Supplies and Services	2,199,930	2,182,250	(17,680)	1,962,542	(219,708)
Third Party Payments	652,470	619,340	(33,130)	644,973	25,633
Income	(2,729,590)	(2,804,450)	(74,860)	(2,587,672)	216,778
Controllable Costs	2,901,660	2,807,330	(94,330)	2,630,001	(177,329)
IAS 19	(25,700)	0	25,700	0	0
Support Cost Recharges	(447,970)	(469,380)	(21,410)	(574,751)	(105,371)
Capital Charges	1,103,790	1,103,790	0	877,616	(226,174)
Non-Controllable costs	630,120	634,410	4,290	302,865	(331,545)
Head of Policy and Culture	3,531,780	3,441,740	(90,040)	2,932,867	(508,873)

Virements (officer agreed budget transfers)

(2,260)

Approved Changes - Cabinet 7th November

(22,070)

Approved Changes - Cabinet 6th February

(70,000)

Variances underspends

Finesse - management fee and utility underspend

(75,285)

Campus West Net underspend (underspend of £50k less £31k vacancy factor)

(18,552)

Performance & Strategy Unit - net underspend on supplies and services

(48,625)

Net Community centres underspend

(23,365)

Other - Policy and Culture

(11,501)

Variances overspends / income shortfalls

None

(94,330)(177,329)

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

Corporate Director (Public Protection, Planning and Governance Directorate - 2017-18 as at 31 March 2018 variances

Head of Law and Administration

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	1,427,490	1,492,040	64,550	1,582,470	90,430
Premises Related	4,740	2,870	(1,870)	1,209	(1,661)
Transport Related	33,440	28,000	(5,440)	25,811	(2,189)
Supplies and Services	715,860	695,070	(20,790)	759,068	63,998
Third Party Payments	140,070	130,250	(9,820)	155,521	25,271
Income	(224,680)	(252,380)	(27,700)	(408,732)	(156,352)
Controllable Costs	2,096,920	2,095,850	(1,070)	2,115,347	19,497
IAS 19	(22,830)	0	22,830	0	0
Support Cost Recharges	(962,710)	(962,710)	0	(786,374)	176,336
Non-Controllable costs	(985,540)	(962,710)	22,830	(786,374)	176,336
Head of Law and Administration	1,111,380	1,133,140	21,760	1,328,973	195,833

Virements (officer agreed budget transfers)

45,160

Approved Changes - Cabinet 7th November

(1,410)

Approved Changes - Cabinet 6th February

(44,820)

Variances underspends

None

Variances overspends / income shortfalls

Other - Law and Administration

19,497

(1,070)19,497

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

Corporate Director (Public Protection, Planning and Governance Directorate - 2017-18 as at 31 March 2018 variances

Head of Planning

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	1,646,190	1,826,630	180,440	1,863,150	36,520
Premises Related	82,580	82,580	0	85,361	2,781
Transport Related	20,260	20,710	450	15,317	(5,393)
Supplies and Services	691,280	644,020	(47,260)	763,405	119,385
Third Party Payments	460,670	807,070	346,400	779,719	(27,351)
Income	(901,400)	(1,288,280)	(386,880)	(1,723,011)	(434,731)
Controllable Costs	1,999,580	2,092,730	93,150	1,783,940	(308,790)
IAS 19	(26,150)	0	26,150	0	0
Support Cost Recharges	437,100	437,100	0	587,856	150,756
Capital Charges	92,440	92,440	0	43,469	(48,971)
Non-Controllable costs	503,390	529,540	26,150	631,324	101,784
Head of Planning	2,502,970	2,622,270	119,300	2,415,264	(207,006)

Virements (officer agreed budget transfers)

92,750

Approved Changes - Cabinet 7th November

400

Variances underspends

Planning Policy - Local Plan to be added to earmarked reserves

(264,426)

Development Management - increase in planning fees

(48,533)

Variances overspends / income shortfalls

Other - Planning

4,169

93,150

(308,790)

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

Corporate Director (Public Protection, Planning and Governance Directorate - 2017-18 as at 31 March 2018 variances

Head of Public Health and Protection

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	1,135,950	1,116,190	(19,760)	1,100,270	(15,920)
Premises Related	1,650	1,650	0	1,620	(30)
Transport Related	21,510	18,410	(3,100)	16,934	(1,476)
Supplies and Services	131,680	141,900	10,220	142,399	499
Third Party Payments	36,690	36,690	0	41,407	4,717
Income	(292,790)	(307,750)	(14,960)	(355,229)	(47,479)
Controllable Costs	1,034,690	1,007,090	(27,600)	947,400	(59,690)
IAS 19	(18,540)	0	18,540	0	0
Support Cost Recharges	465,120	465,120	0	307,008	(158,112)
Capital Charges	2,720	2,720	0	2,722	2
Non-Controllable costs	449,300	467,840	18,540	309,730	(158,110)
Head of Public Health and Protection	1,483,990	1,474,930	(9,060)	1,257,130	(217,800)

Virements (officer agreed budget transfers)

22,720

Approved Changes - Cabinet 7th November

(40,320)

Approved Changes - Cabinet 6th February

(10,000)

Variances underspends

Environmental Health & Licensing - Fee income

(26,423)

Other - Public Health and Protection

(33,267)

Variances overspends / income shortfalls

None

(27,600)(59,690)

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

Corporate Director (Housing and Communities Directorate) - 2017-18 as at 31 March 2018 variances

Head of Community & Housing Strategy

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	895,930	828,270	(67,660)	825,619	(2,651)
Premises Related	33,690	33,690	0	37,358	3,668
Transport Related	11,090	11,090	0	7,364	(3,726)
Supplies and Services	984,770	644,580	(340,190)	588,165	(56,415)
Third Party Payments	196,470	318,270	121,800	315,198	(3,072)
Income	(186,900)	(427,230)	(240,330)	(686,877)	(259,647)
Controllable Costs	1,935,050	1,408,670	(526,380)	1,086,828	(321,842)
IAS 19	(13,830)	0	13,830	0	0
Support Cost Recharges	123,550	757,610	634,060	840,091	82,481
Capital Charges	934,840	934,840	0	545,917	(388,923)
Non-Controllable costs	1,044,560	1,692,450	647,890	1,386,008	(306,442)
Head of Community & Housing Strategy	2,979,610	3,101,120	121,510	2,472,836	(628,284)

Virements (officer agreed budget transfers)

(523,300)

Approved Changes - Cabinet 7th November

(890)

Approved Changes - Cabinet 6th February

(2,190)

Variances underspends

Homelessness and Housing Advice to be added to earmarked reserves

(113,293)

Housing and Community other earmarked reserves

(83,987)

Release of Section 106 funding

(40,470)

Community Safety and CCTV underspend

(37,909)

Other - Community & Housing Strategy

(46,183)

Variances overspends / income shortfalls

None

(526,380)(321,842)

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

Corporate Management Team - 2017-18 as at 31 March 2018 variances

Chief Executive Service and Corporate Director Budgets

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	1,226,750	1,239,550	12,800	1,267,120	27,570
Premises Related	0	0	0	414	414
Transport Related	8,260	8,260	0	5,210	(3,050)
Supplies and Services	326,770	131,270	(195,500)	124,993	(6,277)
Income	(150)	0	150	(12)	(12)
Controllable Costs	1,561,630	1,379,080	(182,550)	1,397,725	18,645
IAS 19	(22,360)	0	22,360	0	0
Support Cost Recharges	(1,263,000)	(1,270,700)	(7,700)	(1,329,878)	(59,178)
Non-Controllable costs	(1,285,360)	(1,270,700)	14,660	(1,329,878)	(59,178)
Corporate Management Team	276,270	108,380	(167,890)	67,847	(40,533)

Virements (officer agreed budget transfers) (190,310)

Approved Changes - Cabinet 7th November 7,760

Variances underspends

None

Variances overspends / income shortfalls

Other - Chief Executive Service (underspend of £32k less vacancy factor of £51k) 18,645

(182,550)

18,645

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

Arrears by department at 31 March 2018

Department	Main types of debt	1-30 Days Overdue	31-60 Days Overdue	61-90 Days Overdue	91-365 Days Overdue	365 Days Overdue	Total Outstanding
Community & Environmental Services	Use of community facilities	5,393.56	-3,500.00	5,900.00	0.00	0.00	7,793.56
Environmental Health	Courses and improvement works	12,327.12	8,065.00	195.00	1,630.00	1,352.19	23,569.31
Planning Department	Inspection fees	0.00	0.00	0.00	6,944.72	5,694.31	12,639.03
Cemetery Services	Burial fees	6,050.00	2,293.75	50.00	8,183.98	9,853.20	26,430.93
Parking Services	Fees	0.00	0.00	0.00	0.00	150.00	150.00
Landscape & Ecology	Allotment rents	0.00	-0.72	0.00	-190.54	-129.88	-321.14
Recycling & Contract Services	Fees for recycled materials, rechargeable works	19,026.09	2,496.00	2,840.00	10,834.00	7,948.06	43,144.15
Housing & Community Services	Improvement works	0.00	4,680.00	0.00	343.00	1,092.69	6,115.69
Rental Deposit Scheme	Rental deposits for tenants	0.00	0.00	0.00	780.00	25,407.30	26,187.30
Independent Living	Alarm monitoring on behalf of other orgs	1,206.00	735.47	380.60	1,403.17	25.50	3,750.74
Jim MacDonald Centre	Hiring of facilities	352.44	3,049.19	0.00	0.00	124.98	3,526.61
Campus West Entertainment	Hiring of facilities	4,390.32	1,275.00	0.00	0.00	0.00	5,665.32
Mill Green Museum	Group attendance	1,596.75	371.00	0.00	436.00	0.00	2,403.75
Accounting Services	Car Loans ex employees + misc fees	0.00	0.00	0.00	14,516.30	27,921.87	42,438.17
Benefits	Recharge to Broxbourne re benefits svc	11,982.75	0.00	0.00	411.70	280.00	12,674.45
Financial Management	Ground rents + some commercial rents	157,237.40	18,922.65	-16.83	4,151.37	-128.72	180,165.87
Insurance	Insurance charges	0.00	0.00	-2.00	282.99	119.12	400.11
Piper Alarm	Rental of lifeline alarms	17,180.40	21.02	-388.67	-35.80	-56.61	16,720.34
Shops/Units/Leases	Commercial rents	425,204.51	1,720.49	-12,678.15	85,049.29	30,375.43	529,671.57
Weltech Business Centre	Service charges	1,131.84	0.00	-60.00	660.00	-46.26	1,685.58
Garage rents	Rental of garages	162,709.57	9,276.16	2,933.08	5,622.89	56,291.26	236,832.96
		825,788.75	49,405.01	-846.97	141,023.07	166,274.44	1,181,644.30

	Breakdown below:	Breakdown below:
Rental Deposit scheme	780.00	25,407.30
Referred to legal	25,030.87	48,631.96
Payment plan	11,056.33	18,465.65
Department chasing	105,419.44	21,863.72
Garages	5,622.89	56,291.26
In dispute	0.00	1,062.00
Balances of less than £50	10,149.98	2,129.41
Unallocated credits	-17,036.44	-7,576.86
	141,023.07	166,274.44

Written off debt in 2016-17

9,125.27

Written off debt in 2017-18

4,422.94

Welwyn Hatfield Borough Council

Draft Outturn Statement - Housing Revenue Account - 31 March 2018

Original Budget 2017/18 £'000	Description	Current Budget 2017/18 £'000	Actuals 2017/18 £'000	Variance to Original £'000	Variance to Current £'000
(48,903)	Dwelling Rents	(48,749)	(48,775)	128	(26)
(463)	Non Dwelling Rents	(470)	(484)	(21)	(14)
(1,611)	Charges for Services and Facilities	(1,532)	(1,479)	131	53
(863)	Leaseholders Charges for Services	(863)	(850)	12	12
(68)	Contributions towards Expenditure	(68)	(68)	0	0
(171)	Supporting People Contribution	(171)	(169)	2	2
(8)	De Minimis Receipts	(8)	(16)	(8)	(8)
0	Non Fixed Asset Capital Receipts	0	(14)	(14)	(14)
(52,086)	Total Income	(51,861)	(51,856)	231	5
3,873	Supervision and Management	3,888	3,816	(57)	(72)
5,237	Special Services	5,151	4,748	(488)	(403)
13,465	Depreciation	13,465	13,754	290	290
34	Debt Management Costs	34	33	(0)	(0)
50	Sums directed by Secretary of State	50	0	(50)	(50)
11,101	Repairs and Maintenance	10,894	10,295	(807)	(599)
738	Rents, Rates, Taxes and Other Charges	758	1,102	364	344
0	Capital grants and contributions receivable	0	0	0	0
350	Increase in Provision for Bad Debts	350	266	(84)	(84)
Other Expenditure Accounting Adjustments (reversed in non statutory items)					
0	IAS19 Pensions Adjustment	0	413	413	413
(15,711)	Revaluation Loss /(Gain)	(15,711)	3,214	18,925	18,925
500	Gain or loss on disposals	500	2,614	2,114	2,114
19,637	Total Expenditure	19,378	40,257	20,620	20,879
598	HRA share of Corporate and Democratic Core	598	605	7	7
(31,851)	Net Cost of Services	(31,884)	(10,994)	20,858	20,891
Less Interest and Non-Statutory Items:					
0	Non Fixed Asset Capital Receipts Reversal	0	14	14	14
0	Reversal of Capital grants and contributions receivable	0	0	0	0
6,242	Interest Payable and Similar Charges	6,242	6,242	(0)	(0)
(180)	Interest Receivable	(180)	(165)	15	15
15,300	Loan Repayment	15,300	15,300	0	0
0	Revenue Contribution to Capital	116	2	2	(114)
Other Accounting Adjustments (reversals of statutory accounting items included in expenditure above)					
0	IAS19 Pensions Adjustment	0	(413)	(413)	(413)
15,711	Revaluation Loss	15,711	(3,214)	(18,925)	(18,925)
(500)	Reversal of gain or loss on disposals	(500)	(2,614)	(2,114)	(2,114)
21,362	Total Adjustments	36,688	15,151	(21,422)	(21,538)
(10,490)	(Surplus) / Deficit	4,804	4,157	(564)	(647)
(10,115)	Opening HRA Operating Balance	(10,737)	(10,737)	(622)	0
(10,490)	In-year (Surplus) / Deficit	4,804	4,157	(564)	(647)
(20,605)	Closing HRA Operating Balance	(5,932)	(6,580)	(1,186)	(647)