

Welwyn Hatfield Borough Council - Budget Monitoring - General Fund Summary Period 6 2021/22

Appendix A1

Description	YTD Budget 2021/22	YTD Actual (inc Cmmt)	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Head of Resources	(1,180)	(3,390)	(2,210)	1,347	2,280	933
Head of Environment	3,158	3,168	10	7,049	7,768	719
Head of Policy and Culture	674	1,252	578	1,349	2,581	1,232
<b>Resources, Environment and Cultural Services</b>	<b>2,652</b>	<b>1,030</b>	<b>(1,622)</b>	<b>9,745</b>	<b>12,629</b>	<b>2,884</b>
Head of Law and Administration	1,204	1,179	(25)	2,263	2,246	(17)
Head of Planning	610	568	(42)	1,093	1,116	23
Head of Public Health and Protection	655	546	(109)	1,276	1,212	(64)
<b>Public Protection, Planning and Governance</b>	<b>2,469</b>	<b>2,293</b>	<b>(176)</b>	<b>4,632</b>	<b>4,574</b>	<b>(58)</b>
Head of Community and Housing Strategy	1,104	612	(492)	2,208	2,152	(56)
<b>Housing and Communities</b>	<b>1,104</b>	<b>612</b>	<b>(492)</b>	<b>2,208</b>	<b>2,152</b>	<b>(56)</b>
<b>Corporate Management Team Budgets</b>	<b>799</b>	<b>683</b>	<b>(116)</b>	<b>1,597</b>	<b>1,513</b>	<b>(85)</b>
<b>Net Controllable Income and Expenditure</b>	<b>7,024</b>	<b>4,618</b>	<b>(2,406)</b>	<b>18,182</b>	<b>20,868</b>	<b>2,686</b>
Net Recharge to the Housing Revenue Account	(2,549)	(813)	1,736	(5,101)	(5,176)	(75)
<b>Net Cost of Services</b>	<b>4,475</b>	<b>3,805</b>	<b>(670)</b>	<b>13,081</b>	<b>16,092</b>	<b>2,611</b>
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)	(424)	(300)
New Homes Grant				(609)	(609)	0
Covid Support Grant				(610)	(610)	0
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
<b>Net Total before movements in reserves</b>				<b>370</b>	<b>2,681</b>	<b>2,311</b>
Use of General Fund Balances for Collection Fund				(670)	0	670
Contribution (from) / to Earmarked Reserves				520	(1,590)	(2,110)
<b>Contribution (from) / to GF balances</b>				<b>(220)</b>	<b>(1,091)</b>	<b>(871)</b>

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

General Fund Reserves Summary Quarter 2 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	(125)	1,364
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	4,400
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	0	150
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
<b>Total Earmarked Reserves</b>	<b>19,760</b>	<b>520</b>	<b>0</b>	<b>(2,110)</b>	<b>18,170</b>
<b>General Fund Working Balance</b>	<b>6,902</b>	<b>(890)</b>	<b>0</b>	<b>(201)</b>	<b>5,811</b>
<b>Total Reserves</b>	<b>26,662</b>	<b>(370)</b>	<b>0</b>	<b>(2,311)</b>	<b>23,981</b>

**Summary of virements between services - Quarter 2 2021/22**

**Appendix A3**

<b>Service</b>	<b>Virement Detail</b>	<b>Total</b>
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	593
Head of Policy and Culture	(£25k) Redistribution of planned maintenance budgets £22k Centralisation of printing budgets	(4)
Head of Law and Administration	(£17k) Realignment of service responsibility (Facilities Management) (£1k) Centralisation of printing budgets	(18)
Head of Public Health and Protection	£222k Realignment of service responsibility (Street Wardens and Dog Control) £8k Centralisation of budgets for lone working devices (£2k) Centralisation of printing budgets (£50k) Realignment of service responsibility (Energy Efficiency)	163
Head of Planning	(£722k) Realignment of service responsibility (Landscape and Ecology) (£1k) Centralisation of budgets for lone working devices £50k Realignment of service responsibility (Energy Efficiency)	(723)
Head of Community and Housing Strategy	(£1k) Centralisation of budgets for lone working devices (£8k) Centralisation of printing budgets	(9)
Net Recharge to HRA	(£26k) Centralisation of printing budgets	(26)
<b>Total Increase/(Decrease) to Net Cost of Service Budgets</b>		<b>0</b>

Corporate Director (Resources, Environment and Cultural Services)

31 March 2022 variances

Appendix B1

Head of Resources

Description	YTD Budget 2021/22	Actual (inc Cmmt)	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	2,067	1,942	(125)	3,284	3,267	(18)
Premises Related	1,012	1,442	429	1,780	1,822	42
Transport Related	34	13	(22)	38	19	(19)
Supplies and Services	599	1,161	562	1,185	1,868	683
Third Party Payments	2,473	11,193	8,720	4,947	5,128	182
Transfer Payments	14,114	12,428	(1,686)	28,323	28,323	0
Income	(21,481)	(31,569)	(10,089)	(38,210)	(38,147)	64
<b>Controllable Costs</b>	<b>(1,180)</b>	<b>(3,390)</b>	<b>(2,210)</b>	<b>1,347</b>	<b>2,280</b>	<b>933</b>

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 reduced ability to fill the units at HatTech. This meant that the Council has not been able to generate income from the centre but still needs to meet overheads such as Business Rates.	166	233
a) Additional cleaning costs that are been 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 is held in the Strategic Initiatives Reserve, and a drawdown has been included in Appendix A2.	22	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.	28	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 £348 from the Modernisation Earmarked Reserves (shown in Appendix A2).	392	407
c) Due to the pandemic, the Council had not been issuing Council Tax and Business Rates courts 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.	185	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.	(385)	0
b) The insurance premiums are paid in the first part of the financial year. This is then recharged back to services as part of year end processes.	181	0
b) Due to COVID-19 there is also a deficit here 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 is available for use.	66	100
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.	(2,847)	0
a) While there is a current underspend against Estates and Development staff costs this will be used to fund additional agency staff and external professional support to cover vacancies while recruitment is ongoing.	(122)	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 will be reprofiled for the quarter 3 reporting.	164	0
b) Contract payments, project expenditure and maintenance works are paid in arrears causing a timing difference in year. Including costs relating to interauthority working (Broxbourne Agreement) This is rectified by the year end.	(13)	0
c) Other small variances.	(52)	41
<b>TOTAL</b>	<b>(2,210)</b>	<b>933</b>

Corporate Director (Resources, Environment and Cultural Services)

31 March 2022 variances

Appendix B2

Head of Environment

Description	YTD Budget 2021/22	Actual (inc Cmmt)	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	634	503	(131)	1,268	1,231	(38)
Premises Related	324	336	12	648	643	(5)
Transport Related	9	5	(4)	17	17	0
Supplies and Services	194	198	4	388	438	50
Third Party Payments	4,358	4,155	(203)	8,809	8,864	55
Transfer Payments	0	0	0	0	0	0
Income	(2,361)	(2,029)	331	(4,082)	(3,425)	656
<b>Controllable Costs</b>	<b>3,158</b>	<b>3,168</b>	<b>10</b>	<b>7,049</b>	<b>7,768</b>	<b>719</b>

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
a) Loss of parking income due to COVID-19. There is still uncertainty on the level of expected use of car parks as lockdown is eased, and a further updated forecast will be provided in the future reports. The council will be able to receive some government support against reduced income for the first quarter of the year only.	346	585
b) Increased income from Permit Schemes relating to on street parking.	(73)	(46)
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.	(352)	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 will be reprofiled for the quarter 3 reporting.	63	8
b) Potential loss of AFM income from Herts CC. This is associated with increases in household waste. There may be some income still generated from the agreement in 2021/22 however this will not be known until Q3.	103	207
c) Other small variances.	(78)	(34)
<b>TOTAL</b>	<b>10</b>	<b>719</b>

Corporate Director (Resources, Environment and Cultural Services)

31 March 2022 variances

Appendix B3

Head of Policy and Culture

Description	YTD Budget 2021/22 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2021/22 £ '000	Forecast Outturn 2021/22 £ '000	Variance to Current £ '000
Employees	838	801	(37)	1,676	1,691	15
Premises Related	479	425	(54)	958	954	(5)
Transport Related	1	0	(1)	2	2	(0)
Supplies and Services	640	250	(390)	1,280	749	(531)
Third Party Payments	64	226	163	127	275	148
Transfer Payments	0	0	0	0	0	0
Income	(1,347)	(451)	897	(2,694)	(1,089)	1,605
<b>Controllable Costs</b>	<b>674</b>	<b>1,252</b>	<b>578</b>	<b>1,349</b>	<b>2,581</b>	<b>1,232</b>

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.	422	1,145
a) This is the net effect due to the pandemic. Income from other sites including Mill Green Museum 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.	(9)	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. No further support has been awarded for 2021/22 but the position is being closely monitored.	80	0
c) Other small variances.	86	15
<b>TOTAL</b>	<b>578</b>	<b>1,232</b>

Corporate Director (Public Protection, Planning and Governance)

31 March 2022 variances

Appendix B4

Head of Law and Administration

Description	YTD Budget 2021/22	Actual (inc Cmmt)	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	860	1,022	162	1,807	1,954	147
Premises Related	1	15	13	3	13	10
Transport Related	11	4	(7)	21	21	0
Supplies and Services	400	395	(5)	716	725	9
Third Party Payments	47	38	(8)	(34)	(42)	(7)
Transfer Payments	0	0	0	0	0	0
Income	(115)	(295)	(180)	(251)	(426)	(175)
<b>Controllable Costs</b>	<b>1,204</b>	<b>1,179</b>	<b>(25)</b>	<b>2,263</b>	<b>2,246</b>	<b>(17)</b>

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 have also been some one off staff related costs.	138	99
a) Staff and project costs for Voluntary Registration scheme. This project was agreed in a previous year to undertake voluntary registration of the councils 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.	24	48
b) Election income received for May 2021 County Council & Police Crime Commissioner Elections.	(115)	(111)
b) Local Land charges grant income for Land charges transfer of functions received. This is towards costs incurred by other teams such as planning.	(64)	(64)
c) Other small variances.	(8)	11
<b>TOTAL</b>	<b>(25)</b>	<b>(17)</b>



Corporate Director (Public Protection, Planning and Governance)

31 March 2022 variances

Appendix B5

Head of Planning

Description	YTD Budget 2021/22	Actual (inc Cmmt)	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	827	760	(67)	1,655	1,663	8
Premises Related	0	0	(0)	1	1	0
Transport Related	4	2	(2)	8	8	0
Supplies and Services	150	246	96	274	389	116
Third Party Payments	7	7	0	14	0	(13)
Transfer Payments	0	0	0	0	0	0
Income	(379)	(447)	(68)	(858)	(945)	(88)
<b>Controllable Costs</b>	<b>610</b>	<b>568</b>	<b>(42)</b>	<b>1,093</b>	<b>1,116</b>	<b>23</b>

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 service is utilising agency staff, which are billed in arrears. No material year end variance is anticipated.	(67)	8
b) Development Management costs for professional fees dealing with estates management and planning applications plus postage and legal fees. Additional costs to be funded from additional income from planning fees and charges.	96	116
c) Additional income expected to be raised from Development Management fees and charges by end of the year.	(68)	(88)
c) Other small variances.	(3)	(13)
<b>TOTAL</b>	<b>(42)</b>	<b>23</b>

Corporate Director (Public Protection, Planning and Governance)

31 March 2022 variances

Appendix B6

Head of Public Health and Protection

Description	YTD Budget 2021/22	Actual (inc Cmmt)	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	676	628	(49)	1,353	1,448	95
Premises Related	2	1	(0)	3	3	0
Transport Related	11	7	(4)	23	20	(3)
Supplies and Services	72	73	0	119	158	38
Third Party Payments	47	43	(4)	93	93	0
Transfer Payments	0	0	0	0	0	0
Income	(154)	(205)	(52)	(316)	(509)	(194)
<b>Controllable Costs</b>	<b>655</b>	<b>546</b>	<b>(109)</b>	<b>1,276</b>	<b>1,212</b>	<b>(64)</b>

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 service is utilising agency staff, which are billed in arrears. The forecast also reflects agency staff costs for covid EHO work and vaccine uptake work all of which is funded from external grants received.	(49)	95
b) Covid related expenditure (covid safe polling stations and elections) funded from external grants received	0	30
c) Income includes covid grants received in service and forecast to be transferred from reserves at year end.	(52)	(194)
c) Other small variances.	(9)	4
<b>TOTAL</b>	<b>(109)</b>	<b>(64)</b>

Corporate Director (Housing and Communities)

31 March 2022 variances

Appendix B7

Head of Community & Housing Strategy (GF)

Description	YTD Budget 2021/22	Actual (inc Cmmt)	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	895	819	(76)	1,790	1,756	(34)
Premises Related	9	4	(4)	18	18	0
Transport Related	6	1	(4)	12	12	0
Supplies and Services	149	700	551	298	1,447	1,149
Third Party Payments	167	164	(3)	334	334	0
Transfer Payments	0	0	0	0	0	0
Income	(122)	(1,078)	(956)	(243)	(1,414)	(1,171)
<b>Controllable Costs</b>	<b>1,104</b>	<b>612</b>	<b>(492)</b>	<b>2,208</b>	<b>2,152</b>	<b>(56)</b>

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
b) There is an increase in temporary Accommodation costs forecast outturn by £174k, which is offset by additional benefit income and private sector rent. There is also an increase in expenditure forecast of £905k associated with homelessness projects and costs which will be offset by grant income. These are partly due to additional demands, and partly due to the temporary closure of Inspira House while essential works are carried out. A further £40k spend to save projects which are overspent will be offset by grant income.	524	1,119
b) Additional grants and contributions received to date, associated with housing and homelessness. These offset costs outlined above, and include grant income of £945k, Private Sector Rent of £50k, Housing Benefit of 114k.	(864)	(1,109)
c) Year to date variance on HMO licence income, this is due to the accounting treatment where the income is spread over a 5 year period.	(79)	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.	68	(12)
b) There is currently variance to grants to the Citizens advice service. These payments are expected to be made later in the year.	(41)	0
b) There have been several vacancies in the Housing development team so far this year, these posts have now been recruited to.	(35)	(29)
b) There have been several vacancies within the Private Sector Housing team this year. These posts are in the recruitment process	(51)	(42)
c) Other small variances.	(14)	17
<b>TOTAL</b>	<b>(492)</b>	<b>(56)</b>

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

**Appendix B8**

**Corporate Management Team (GF)**

Description	YTD Budget 2021/22	Actual (inc Cmmt)	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	691	601	(90)	1,382	1,298	(85)
Premises Related	0	0	0	0	0	0
Transport Related	3	0	(3)	6	6	0
Supplies and Services	105	77	(28)	209	209	0
Third Party Payments	0	5	5	0	0	0
Transfer Payments	0	0	0	0	0	0
Income	0	(0)	(0)	0	0	0
<b>Controllable Costs</b>	<b>799</b>	<b>683</b>	<b>(116)</b>	<b>1,597</b>	<b>1,513</b>	<b>(85)</b>

<b>Controllable Variance Analysis</b>	Year to Date Variance	Forecast Variance
c) Savings relating to vacancies in the senior leadership team in year to date. Only year to date variance has been forecast at this time.	(85)	(85)
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.	(3)	0
<b>TOTAL</b>	<b>(116)</b>	<b>(85)</b>

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	(23,927)	(23,925)	2	(49,775)	(49,680)	95
Non-dwelling rents	(185)	(172)	13	(381)	(378)	3
Tenants' charges for services and facilities	(939)	(787)	151	(1,779)	(1,634)	145
Leaseholders' charges for services and facilities	(706)	(605)	101	(711)	(595)	116
Contributions towards expenditure	(86)	(104)	(18)	(298)	(298)	-
<b>Total Income</b>	<b>(25,842)</b>	<b>(25,593)</b>	<b>249</b>	<b>(52,944)</b>	<b>(52,585)</b>	<b>359</b>
Repairs and maintenance	3,696	5,103	1,408	8,853	10,344	1,491
Supervision and management	2,967	3,398	431	9,499	9,668	169
Special services	1,567	1,308	(259)	3,168	3,108	(61)
Rents, rates, taxes and other charges	328	431	103	878	918	40
Impairment allowance for doubtful debts	245	110	(135)	490	490	-
Depreciation	7,783	-	(7,783)	15,565	15,565	-
Debt management costs	-	2	2	29	29	-
Sums directed by Secretary of State	25	-	(25)	50	50	-
<b>Total Expenditure</b>	<b>16,610</b>	<b>10,353</b>	<b>(6,258)</b>	<b>38,532</b>	<b>40,171</b>	<b>1,639</b>
HRA share of Corporate and Democratic Core	-	45	45	702	702	-
<b>Net Cost of Services</b>	<b>(9,232)</b>	<b>(15,195)</b>	<b>(5,963)</b>	<b>(13,710)</b>	<b>(11,712)</b>	<b>1,998</b>
<b>Less Interest and Non-Statutory Items:</b>						
Interest payable and similar charges	3,381	2,019	(1,362)	6,761	6,761	-
HRA financing and investment income	(30)	-	30	(60)	(5)	55
Revenue Contribution to Capital	3,419	10,600	7,181	6,839	4,879	(1,960)
<b>Total Adjustments</b>	<b>6,770</b>	<b>12,619</b>	<b>5,849</b>	<b>13,540</b>	<b>11,635</b>	<b>(1,905)</b>
<b>(Surplus) / Deficit on the HRA</b>	<b>(2,462)</b>	<b>(2,576)</b>	<b>(115)</b>	<b>(170)</b>	<b>(77)</b>	<b>93</b>

HRA By Service Area

Description	YTD Budget 2020/21	YTD Actual (inc Cmmt)	YTD Variance	Current Budget 2020/21	Forecast Outturn 2020/21	Forecast Variance
	£'000	£'000	£'000	£'000	£'000	£'000
Community and Housing	(210)	(42)	168	(448)	(271)	177
Housing Operations	(21,669)	(22,168)	(499)	(44,780)	(44,734)	46
Property Services	4,381	5,779	1,397	10,224	11,999	1,775
Corporate Director	3,830	2,449	(1,382)	7,276	7,331	55
Corporate items	11,206	11,406	200	27,559	25,599	(1,960)
<b>(Surplus) / Deficit on the HRA</b>	<b>(2,462)</b>	<b>(2,577)</b>	<b>(115)</b>	<b>(170)</b>	<b>(77)</b>	<b>93</b>

HRA Reserves

	Current Budget 2020/21	Forecast Outturn 2020/21	Forecast Variance
	£'000	£'000	£'000
<b>Opening HRA Balance</b>	<b>(2,552)</b>	<b>(2,552)</b>	<b>-</b>
<b>In-year (Surplus) / Deficit</b>	<b>(170)</b>	<b>(77)</b>	<b>93</b>
<b>Closing HRA Balance</b>	<b>(2,722)</b>	<b>(2,629)</b>	<b>93</b>

Head of Community & Housing Strategy (HRA)

Description	YTD Budget 2021/22	Actual (inc Cmmt)	YTD Variance	Current Budget 2021/22	Forecast Outturn 2021/22	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	54	33	(21)	108	81	(27)
Premises Related	100	166	67	200	266	67
Transport Related	0	1	1	1	1	0
Supplies and Services	3	8	5	6	6	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Income	(367)	(251)	116	(762)	(625)	137
<b>Controllable Costs</b>	<b>(210)</b>	<b>(42)</b>	<b>168</b>	<b>(448)</b>	<b>(271)</b>	<b>177</b>

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
a) Additional Council Tax at Howlands House due to Covid restrictions on occupancy and voids at Inspira House due to essential repairs.	30	40
a) Decrease in income generated, due to a higher level of hostel voids. This is due to Inspira House being available later than planned. Also, due to COVID there were restrictions to the number of tenancies allowed at Howlands House.	82	95
a) Decreased service charge income at hostels due to Inspira House being unoccupied.	36	42
a) There have been vacancies within the service, which has led to a year to date underspend. It is likely that there will be a year end variance based on estimated recruitment timeframes.	(21)	(27)
a) Increased costs in cleaning due to Covid-19.	17	27
c) Other minor variances.	24	0
<b>TOTAL</b>	<b>168</b>	<b>177</b>

Corporate Director (Housing and Communities)

31 March 2022 variances

Appendix D2

Head of Housing Operations

Description	YTD Budget 2021/22 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2021/22 £ '000	Forecast Outturn 2021/22 £ '000	Variance to Current £ '000
Employees	2,094	1,909	(185)	4,189	4,081	(108)
Premises Related	455	356	(99)	770	776	6
Transport Related	74	46	(28)	149	129	(20)
Supplies and Services	1,027	777	(251)	1,984	1,926	(58)
Third Party Payments	130	78	(52)	260	264	5
Transfer Payments	25	0	(25)	50	50	0
Income	(25,474)	(25,333)	141	(52,181)	(51,959)	222
<b>Controllable Costs</b>	<b>(21,669)</b>	<b>(22,168)</b>	<b>(499)</b>	<b>(44,780)</b>	<b>(44,734)</b>	<b>46</b>

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. This will be monitored closely and an updated forecast provided at quarter two.	103	116
a) Decrease in rental, lunch club, children's activities and Freddie's Den income at The Hive due to pandemic. As well as a decrease in income from the community buses.	25	51
c) These are the legal and consultancy budgets within Housing operations, these are reactive budgets and will be spent when required.	(53)	0
c) There are a number of vacancies within the service including in the Business Excellence, Income and Homeownership team, Control Centre and Neighbourhoods Team. These posts are being recruited to.	(184)	(108)
c) Year to date variance on dwelling rent, no significant variance yet forecast for the year.	(80)	0
b) Year to date variance provision for bad debts is due to the bad debt provision being processed at year end.	(152)	0
b) Year to date variance on payments to contractors to address fly tipping, grounds maintenance and ad hoc cleaning. This variance relates to timing differences between works being completed and invoices being paid, therefore no year end variance is forecast.	(126)	6
c) Year to date variance on legal fees and insurance costs in Rent Recovery and Collection, still expecting to spend budget by year end.	(67)	(40)



c) As a result of the pandemic there has not been as much Tenancy involvement activities, the team are looking to see if this can be used in a different manner so no variance is currently forecast.	38	0
c) There is a year to date variance on software licensing and equipment purchasing within the business excellence service. This is expected to be spent in the coming months.	2	0
c) Other minor variances.	(4)	21
<b>TOTAL</b>	<b>(499)</b>	<b>46</b>

Head of Housing Property Services

Description	YTD Budget 2021/22 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2021/22 £ '000	Forecast Outturn 2021/22 £ '000	Variance to Current £ '000
Employees	667	680	13	1,334	1,617	284
Premises Related	0	36	36	0	50	50
Transport Related	12	2	(9)	23	23	0
Supplies and Services	48	111	63	97	167	70
Third Party Payments	3,655	4,961	1,306	8,771	10,142	1,371
Transfer Payments	0	0	0	0	0	0
Income	0	(11)	(11)	0	0	0
<b>Controllable Costs</b>	<b>4,381</b>	<b>5,779</b>	<b>1,397</b>	<b>10,224</b>	<b>11,999</b>	<b>1,775</b>

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 this has year to date cost £122k. There is also further costs as a result of the fire watch at queensway house, which so far has cost £141k. The firewatch is being closely monitored and we are just awaiting for the Fire service to confirm that it is no longer needed, following on the from the programme of works at Queensway House that has taken place.	263	584
a) There is a number of vacant posts within the property services team, which are in the processes in being recruited to pending the outcome of the modernisation review. These savings will be offset by agency staffing costs whilst the recruitment processes takes place.	(270)	(300)
c) This is for the Mears responsive repairs contract, so far this year there has been a higher number of repairs than in previous years, which has been slightly impacted from the pandemic. Additionally, higher material prices are currently affecting the market. So far this year 12,289 jobs have been completed against a target of 9,129. This is a trend that it is being seen across other local authorities. A review of the works completed to date is being carried out by the partnership auditor which may decrease the forecast outturn in the coming months.	1,306	1,371
c) This for legal disrepair cases, there have been a higher number of these cases this year, which as a result means there is a higher legal fees expenditure	101	120
c) Other minor variances	(4)	0
<b>TOTAL</b>	<b>1,397</b>	<b>1,775</b>

Corporate Management Team (HRA)

Description	YTD Budget 2021/22 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2021/22 £ '000	Forecast Outturn 2021/22 £ '000	Variance to Current £ '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	3,476	2,073	(1,403)	6,952	6,952	0
Third Party Payments	0	(1)	(1)	0	0	0
Transfer Payments	0	0	0	0	0	0
Income	(30)	(8)	22	(61)	(6)	55
<b>Controllable Costs</b>	<b>3,830</b>	<b>2,449</b>	<b>(1,382)</b>	<b>7,276</b>	<b>7,331</b>	<b>55</b>

Controllable Variance Analysis	Year to Date Variance	Forecast Variance
c) Investment interest rates are lower than forecast, which has decreased the amount of income expected.	30	55
b) There is a year to date variance on the interest paid, however this is mainly due to the timing of the payments. There may be a variance in this area due to prevailing interest rates at the time borrowing is required. A more detailed forecast will be provided at Q3.	(1,362)	0
c) Other minor variances.	(50)	0
<b>TOTAL</b>	<b>(1,382)</b>	<b>55</b>

## Arrears by service at 30th September 2021

## Appendix E

	1-30 Days Overdue	31-60 Days Overdue	61-90 Days Overdue	91-365 Days Overdue	365 Days Overdue	Total Outstanding
<b>Public Protection, Planning &amp; Governance</b>						
Law & Administration	0.00	0.00	60.00	120.00	1,828.00	2,008.00
Planning	-16.47	0.00	0.00	7,900.25	8,597.44	16,481.22
Public Health & Protection	795.00	170.00	0.00	-903.00	2,332.82	2,394.82
	778.53	170.00	60.00	7,117.25	12,758.26	20,884.04
<b>Housing and Communities</b>						
Housing Operations	13,755.23	0.00	4,843.80	-6,818.64	5,544.32	17,324.71
Housing Property Services	0.00	0.00	0.00	11,500.00	0.00	11,500.00
Community & Housing Strategy <sup>1</sup>	780.00	14,439.65	15,597.97	74,862.52	73,574.20	179,254.34
	14,535.23	14,439.65	20,441.77	79,543.88	79,118.52	208,079.05
<b>Resources, Environment &amp; Cultural Services</b>						
Policy & Culture	742.48	29,435.00	0.00	12,750.00	472.00	43,399.48
Environment - Cemeteries	9,611.50	0.00	6,019.00	9,342.00	6,498.48	31,470.98
Environment - Street Cleaning	0.00	0.00	0.00	0.00	1,886.00	1,886.00
Environment - Other	130,303.49	-1,385.29	3,975.00	1,417.46	23,412.61	157,723.27
Resources - Shopping Centres	299,474.25	-39,783.61	6,265.92	124,187.04	96,214.55	486,358.15
Resources - Hatfield Town Centre <sup>8</sup>	115,174.79	6,600.00	0.00	97,614.85	34,781.75	254,171.39
Resources - Ground rent	48,649.44	-51.12	-260.82	8,926.26	17,066.06	74,329.82
Resources - Garages	26,620.50	26,749.15	18,095.41	105,903.71	183,187.76	360,556.53
Resources - Other Corporate Property	80,200.24	2,097.40	3,107.91	35,426.03	3,350.90	124,182.48
Resources - Broxbourne contract	310,317.76	131,014.48	0.00	23,066.21	0.00	464,398.45
Resources - Other	210.00	210.00	210.00	1,714.28	49,007.85	51,352.13
	1,021,304.45	154,886.01	37,412.42	420,347.84	415,877.96	2,049,828.68
<b>TOTAL</b>	1,036,618.21	169,495.66	57,914.19	507,008.97	507,754.74	2,278,791.77

	Breakdown below:	Breakdown below:
Rental Deposit scheme <sup>1</sup>	61,217.64	37,719.28
Referred to legal <sup>2</sup>	9,010.99	111,105.80
Payment plan <sup>3</sup>	15,250.00	34,863.05
Chasing Estates customers	253,825.03	66,852.23
Chasing - other LAs and partner orgs <sup>4</sup>	23,066.21	27,405.54
Chasing - other orgs & individuals <sup>4</sup>	55,557.33	51,208.95
Garages - current tenants <sup>5</sup>	106,654.33	52,690.74
Garages - former tenants <sup>5</sup>	-750.62	130,497.02
Balances of less than £50 <sup>6</sup>	337.07	3,407.86
Unallocated credits <sup>7</sup>	-17,159.01	-7,995.73

#### 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)	Green
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)	(45)	Green
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
<b>TOTAL</b>		<b>(1,190)</b>	<b>(996)</b>	

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