

Service Area Summaries Outturn 2018/19

Finance & Assets

	Updated Budget £	Outturn £	Variance £	Explanation For Major Variances
Industrial Estates				
Gross Direct Costs	18,010	16,794	(1,216)	No Major Variances.
Capital Charges	46,238	46,239	1	No Major Variances.
Gross Direct Income	(132,415)	(132,446)	(31)	No Major Variances.
Support Service Charges	96,850	70,984	(25,866)	(£38,771) Lower recharges from Property Services to reflect a more accurate allocation of staff time; £11,498 Higher recharge from Legal Services.
	28,683	1,572	(27,111)	
Surveyors Allotments				
Gross Direct Income	(50)	(250)	(200)	No Major Variances.
Support Service Charges	7,200	6,454	(746)	No Major Variances.
	7,150	6,204	(946)	
Handy Man				
Gross Direct Costs	41,858	48,548	6,690	Staffing costs and purchase of stock.
IAS 19 Superannuation Adj	0	4,635	4,635	Pension fund adjustment (current service costs).
Capital Charges	2,739	2,739	0	No Major Variances.
Gross Direct Income	(55,911)	(53,034)	2,877	Lower handyman recharges.
Support Service Charges	34,000	79,933	45,933	£39,542 Higher recharge from Property Services offset by minor miscellaneous recharges.
	22,686	82,821	60,135	
Parklands				
Gross Direct Costs	43,651	74,415	30,764	£11,972 Site clear-up costs; £19,359 Higher electricity costs.
Capital Charges	585	432	(153)	Depreciation.
Gross Direct Income	(56,326)	(54,584)	1,742	No Major Variances.
Support Service Charges	51,030	41,608	(9,422)	Lower recharges from Property Services.
	38,940	61,871	22,931	
Revenue Services				
Gross Direct Costs	591,469	606,340	14,871	£4,546 Movement in the bad debt provision not budgeted for at service level. £9,495 Single Person discount review work offset by recoverable income.
IAS 19 Superannuation Adj	0	42,678	42,678	Pension fund adjustment (current service costs).
Gross Direct Income	(427,631)	(422,921)	4,710	£29,851 Court costs awarded to NNDC, offset by rechargeable works.
Support Service Charges	440,770	445,453	4,683	£12,894 Higher recharges from Legal Services; (£7,275) Lower recharges from Central Costs.
	604,608	671,549	66,941	
Benefits Subsidy				
Gross Direct Costs	25,823,841	24,628,511	(1,195,330)	(£33,293) Movement in the provision for bad and doubtful debts. (£1,161,744) Lower benefit payments, budget based on 2018/19 initial Subsidy return. This is offset by reduced subsidy grant.
Gross Direct Income	(25,823,841)	(24,873,353)	950,488	£1,358,040 Subsidy on benefit payments. £82,583 Movement in the amount of overpayment debt held on the Civica system. (£483,857) Recovered overpayment cash transferred to revenue.
	0	(244,842)	(244,842)	
Discretionary Payments				
Gross Direct Costs	65,846	65,846	0	No Major Variances.
Support Service Charges	6,450	3,808	(2,642)	Lower recharge from Exchequer Services.
	72,296	69,654	(2,642)	

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Non Distributed costs				
Gross Direct Costs	251,249	252,025	776	No Major Variances.
IAS19 Added Years	(251,249)	(252,025)	(776)	No Major Variances.
	0	0	0	
Administration Buildings Svcs				
Gross Direct Costs	461,203	508,878	47,675	£12,980 Additional staffing costs; £30,314 Repair & Maintenance costs and higher utility costs at the Cromer office.
IAS 19 Superannuation Adj	0	3,782	3,782	Pension fund adjustment (current service costs).
Capital Charges	76,862	74,383	(2,479)	Depreciation.
Gross Direct Income	(170,781)	(189,044)	(18,263)	(£10,467) Contribution to capital costs; (£6,583) Higher service charges.
Support Service Charges	(273,937)	(306,050)	(32,113)	Higher recharge to internal customers as a result of higher service costs.
	93,347	91,949	(1,398)	
Property Services				
Gross Direct Costs	592,037	671,086	79,049	See Note A below:
IAS 19 Superannuation Adj	0	42,086	42,086	Pension fund adjustment (current service costs).
Capital Charges	12,774	18,029	5,255	Depreciation.
Gross Direct Income	0	(3,899)	(3,899)	Insurance recharges.
Support Service Charges	(544,837)	(727,301)	(182,464)	Higher recharge to internal customers as a result of higher service costs.
	59,974	0	(59,974)	
Note A: £22,632 Additional staffing and travelling costs; £6,591 Equipment and materials for maintenance operatives; £7,009 Repair & Maintenance in preparation for BBC filming & New Years Day fireworks; £16,250 Norfolk Property Services - Asset valuations; £7,906 Strategic Development Partnership fees (Gleeds); £6,720 Professional fees; £8,500 Consultancy fees for Service charge report.				
Head Of Finance & Assets				
Gross Direct Costs	100,514	102,114	1,600	No Major Variances.
IAS 19 Superannuation Adj	0	9,854	9,854	Pension fund adjustment (current service costs).
Support Service Charges	(100,514)	(111,968)	(11,454)	Higher recharge to internal customers as a result of higher service costs.
	0	0	0	
Corporate Finance				
Gross Direct Costs	433,642	405,176	(28,466)	Savings from a vacant post. These have been offset by a revenue contribution to capital (RCCO) to support the financing of the Finance system upgrade.
IAS 19 Superannuation Adj	0	36,751	36,751	Pension fund adjustment (current service costs).
Capital Charges	4,491	4,491	0	No Major Variances.
Support Service Charges	(428,828)	(446,418)	(17,590)	Higher recharge to internal customers as a result of higher service costs.
	9,305	0	(9,305)	
Insurance & Risk Management				
Gross Direct Costs	180,506	192,947	12,441	£2,839 - Vehicle insurance. £6,021 - Public liability insurance.
Gross Direct Income	(650)	(47)	603	No Major Variances.
Support Service Charges	(179,856)	(192,900)	(13,044)	(£12,862) - Higher recharge to internal customers as a result of higher service costs.
	0	0	(0)	

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Internal Audit				
Gross Direct Costs	75,000	66,269	(8,731)	(£7,161) - Lower than expected number of audit days worked.
Support Service Charges	(75,000)	(66,269)	8,731	£9,199 - Lower recharge to internal customers as a result of reduced service costs.
	0	0	0	
Playgrounds				
Gross Direct Costs	29,950	33,477	3,527	Repair & Maintenance, equipment and play area annual inspections.
Gross Direct Income	0	(1,000)	(1,000)	Contribution.
Support Service Charges	34,880	45,679	10,799	Higher recharge from Property Services.
	64,830	78,156	13,326	
Community Centres				
Gross Direct Costs	7,471	2,527	(4,944)	Repairs and maintenance works not undertaken.
Support Service Charges	13,670	9,303	(4,367)	No Major Variances.
	21,141	11,830	(9,311)	
Public Conveniences				
Gross Direct Costs	486,403	545,059	58,656	£28,799 Repair and maintenance; £26,361 Higher Business rates and increased utility costs higher due to a busy summer season.
Capital Charges	134,495	136,934	2,439	Depreciation.
Gross Direct Income	0	(378)	(378)	No Major Variances.
Support Service Charges	135,977	98,741	(37,236)	(£32,960) Lower recharge from Property Services; (£7,894) Lower recharge from Exchequer Services.
	756,875	780,357	23,482	
Investment Properties				
Gross Direct Costs	94,593	104,493	9,900	(£9,401) Lower business rates; £8,814 Repair and maintenance; £10,339 Running costs.
Capital Charges	66,099	90,825	24,726	Depreciation.
Gross Direct Income	(166,112)	(175,672)	(9,560)	£9,114 Lower rental income; (£18,406) Higher recovery of utility recharges.
Support Service Charges	77,520	210,193	132,673	Higher recharges from Property Services reflecting a more accurate allocation of staff time.
	72,100	229,840	157,740	
Central Costs				
Gross Direct Costs	81,491	89,764	8,273	£4,828 - Higher salaries and oncosts.
IAS 19 Superannuation Adj	0	4,867	4,867	Pension fund adjustment (current service costs).
Support Service Charges	(81,491)	(94,631)	(13,140)	See Note A below:
	0	0	0	

Note A: (£13,035) - Lower recharge from Corporate Enforcement Team. (£84,222) - Lower recharge from Customer Services. (£34,820) - Lower recharges from Property Services. (£9,317) - Lower recharges from Exchequer Services. (£23,518) - Lower recharges from Corporate Leadership Team. (£3,189) - Lower recharges from Internal Audit. £153,079 - Lower recharge to internal customers as a result of reduced service costs.

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Corporate & Democratic Core				
Gross Direct Costs	428,486	433,040	4,554	(£13,701) - Lower salaries and oncosts. £8,964 - Enterprise zone costs. £5,593 - Higher bank charges. £4,838 - Infrastructure study.
IAS 19 Superannuation Adj	0	16,508	16,508	Pension fund adjustment (current service costs).
Gross Direct Income	0	(25,587)	(25,587)	Government Grant received to cover additional costs in respect of Brexit.
Support Service Charges	895,850	1,130,144	234,294	See Note A below:
	1,324,336	1,554,105	229,769	

Note A: (£21,536) - Reduced recharges from Environmental Health. £9,372 - Higher recharges from Personnel Services. (£13,790) - Lower recharge from the Communications Team. £113,901 - Increased recharges from Property Services. (£12,362) - Lower recharge from Head of Assets and Finance. £9,607 - Increased recharge from Housing Strategy and Communities. £124,680 - Higher recharge from Corporate Leadership team. £3,240 - Higher recharge from Performance Management. £15,489 - Increased recharge from Legal Services. The balance consists of minor variances.

Total Finance & Assets	3,176,271	3,395,066	218,795
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