

Service Area Summaries Outturn 2019/20

Finance & Assets

	Updated Budget	Outturn	Variance	Explanation For Major Variances
	£	£	£	
Industrial Estates				
Gross Direct Costs	12,610	12,699	89	No major variances.
Capital Charges	46,238	(187,564)	(233,802)	£31,518 - Revaluation Adjustments. (£219,082) - Depreciation
Gross Direct Income	(128,649)	(145,344)	(16,695)	Possession proceedings and legal fees.
Support Service Charges	46,580	69,991	23,411	Higher recharge from Property Services. A result of higher capital charges reflecting a loss on asset revaluation.
	(23,221)	(250,218)	(226,997)	
Surveyors Allotments				
Gross Direct Costs	0	150	150	No major variances.
Gross Direct Income	(50)	(50)	0	No major variances.
Support Service Charges	5,240	7,520	2,280	No major variances.
	5,190	7,620	2,430	
Handy Man				
Gross Direct Costs	41,637	52,063	10,426	£5,442 Purchase of stock. The balance consists of misc. minor variances.
IAS 19 Superannuation Adj	0	4,585	4,585	Pension fund adjustment (current service costs).
Capital Charges	1	0	(1)	No major variances.
Gross Direct Income	(54,730)	(68,672)	(13,942)	Higher recharges from service areas.
Support Service Charges	65,970	96,390	30,420	Higher recharge from Admin Buildings and Property Services. Both of these are as a result of higher capital charges reflecting a loss on asset revaluation.
	52,878	84,366	31,488	
Parklands				
Gross Direct Costs	37,282	34,744	(2,538)	No major variances.
Capital Charges	585	32,310	31,725	£478,174 - Revaluation Adjustments. (£26,702) - Depreciation. (£419,747) - Impairment
Gross Direct Income	(67,628)	(70,321)	(2,693)	Commission earned on sale of pitch.
Support Service Charges	33,490	47,840	14,350	Higher recharge from Property Services. A result of higher capital charges reflecting a loss on asset revaluation.
	3,729	44,573	40,844	
Revenue Services				
Gross Direct Costs	678,817	687,415	8,598	Employee inflation.
Capital Charges	0	0	0	
IAS 19 Superannuation Adj	0	66,826	66,826	Pension fund adjustment (current service costs).
Gross Direct Income	(452,136)	(400,455)	51,681	Court costs awarded.
Support Service Charges	441,270	551,980	110,710	£46,450 Higher recharge from Property Services. A result of higher capital charges reflecting a loss on asset revaluation. Higher recharges of £26,680 from Customer Services, £8,950 from the Computer teams. The balance consists of minor variances.
	667,951	905,766	237,815	

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Benefits Subsidy				
Gross Direct Costs	23,321,596	22,091,825	(1,229,771)	£13,890 Movement in the provision for bad and doubtful debts not budgeted for at service level.
Gross Direct Income	(23,321,596)	(22,019,350)	1,302,247	£128,636 Movement in the total debt figure held on the Civica system. £263,985 Shortfall in subsidy - £226,758 of which relates to unrecoverable Temporary Homeless Accommodation costs. (£334,036) Recovered overpayment income.
	0	72,475	72,475	
Discretionary Payments				
Gross Direct Costs	61,237	63,920	2,683	No major variances.
Support Service Charges	3,770	4,830	1,060	No major variances.
	65,007	68,750	3,743	
Non Distributed costs				
Gross Direct Costs	252,210	543,659	291,449	£288,797 - Actuarial Strain costs
IAS19 Added Years	(252,210)	(543,659)	(291,449)	(£288,797) - Actuarial Strain costs
	0	0	0	
Administration Buildings Svs				
Gross Direct Costs	566,490	630,994	64,504	£9,640 Additional staffing costs; £37,712 Repair & Maintenance costs and higher utility costs. £5,756 Management fees. £11,904 Bad debt provision.
IAS 19 Superannuation Adj	0	5,260	5,260	Pension fund adjustment (current service costs).
Capital Charges	76,860	977,584	900,724	£4,056,244 - Revaluation Adjustments. (£652,343) - Depreciation. (£2,503,177) - Impairment
Gross Direct Income	(277,475)	(274,344)	3,131	(£10,718) Contribution to capital costs. £3,675 Lower service charges. £4,505 Lower rental income. £5,640 Insurance claim written off.
Support Service Charges	(291,643)	(1,151,975)	(860,332)	£124,950 Higher recharges from Admin Buildings, Depots and Property Services - a result of higher capital charges reflecting a loss on asset revaluations. The balance relates to a higher recharge to internal customers as a result of higher service costs.
	74,232	187,520	113,288	
Property Services				
Gross Direct Costs	567,044	686,499	119,455	See Note A below:
IAS 19 Superannuation Adj	0	69,551	69,551	Pension fund adjustment (current service costs).
Capital Charges	12,385	121,088	108,703	Revaluations.
Gross Direct Income	0	(38,151)	(38,151)	Funding from Norfolk CC for OPE grant claims.
Support Service Charges	(579,429)	(838,987)	(259,558)	See Note B below:
	0	0	0	

Note A: (£7,427) Lower insurance premiums - now allocated to specific services. £9,056 Vertas (MOP agreement). £106,686 Professional fees, which includes £52,000 for Asset Condition Surveys, £11,250 for Energy Management Contract, £20,900 contract for Feasibility studies at North Walsham and Stalham hubs and £12,998 for tree and Enforcement works. The balance relates to various fees relating to valuation reports, E-tendering, commercial agency work and building cost information services.

Note B: (£326,248) Higher recharge to internal customers as a result of higher service costs. £10,600 Higher recharge from Legal Services. £30,980 Higher recharges from Admin Buildings and Property Services reflecting higher capital charges as a result of losses on asset revaluations. The balance consists of minor variances.

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Head Of Finance & Assets				
Gross Direct Costs	101,419	109,054	7,635	Employee inflation.
IAS 19 Superannuation Adj	0	13,842	13,842	Pension fund adjustment (current service costs).
Support Service Charges	(101,419)	(122,895)	(21,476)	Higher recharge to internal customers as a result of higher service costs.
	0	0	0	
Corporate Finance				
Gross Direct Costs	426,639	415,666	(10,973)	Savings resulting from a vacant post.
IAS 19 Superannuation Adj	0	50,460	50,460	Pension fund adjustment (current service costs).
Capital Charges	4,491	25,667	21,176	(£17,205) Depreciation. £38,381 Intangible Amortisation.
Support Service Charges	(431,130)	(491,793)	(60,663)	(£105,543) Higher recharge to internal customers as a result of higher service costs. £30,100 Higher recharge from Admin Buildings - a result of higher capital charges reflecting a loss on asset revaluations. £5,760 Higher recharge from Computers. The balance consists of minor variances.
	0	0	0	
Insurance & Risk Management				
Gross Direct Costs	199,486	199,951	465	No major variances.
Gross Direct Income	(650)	(40)	610	No major variances.
Support Service Charges	(198,836)	(199,911)	(1,075)	No major variances.
	0	0	(0)	
Internal Audit				
Gross Direct Costs	75,000	76,697	1,697	No major variances.
Support Service Charges	(75,000)	(76,697)	(1,697)	No major variances.
	0	0	0	
Playgrounds				
Gross Direct Costs	42,428	32,469	(9,959)	ROSPA inspections not undertaken and equipment purchased.
Support Service Charges	36,970	51,650	14,680	Higher recharge from Property Services. A result of higher capital charges reflecting a loss on asset revaluation.
	79,398	84,119	4,721	
Community Centres				
Gross Direct Costs	9,753	6,443	(3,310)	Underspend on repair and maintenance.
Capital Charges	0	(10,192)	(10,192)	Revaluation adjustments
Support Service Charges	7,470	10,880	3,410	Higher recharge from Property Services. A result of higher capital charges reflecting a loss on asset revaluation.
	17,223	7,131	(10,092)	
Public Conveniences				
Gross Direct Costs	569,209	591,229	22,020	£46,134 additional repair and maintenance costs; (£17,495) lower utility costs; (£6,930) lower internal service charges.
Capital Charges	131,495	(1,420,565)	(1,552,060)	£642,229 Revaluation adjustments. (£1,150,531) - Depreciation. (£1,043,758) - Impairment
Gross Direct Income	0	(680)	(680)	No major variances.
Support Service Charges	80,717	107,310	26,593	Higher recharge from Property Services. A result of higher capital charges reflecting a loss on asset revaluation.
	781,421	(722,705)	(1,504,126)	

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Investment Properties				
Gross Direct Costs	95,221	229,837	134,616	£33,860 Repair and maintenance; £45,633 Running costs (these include costs relating to the installation of a new septic tank, management fees, electricity and council tax). £5,250 Feasibility study. £4,500 bad debt provision. £24,294 Scaffolding costs - to be funded from the Enforcement Board Reserve. £21,285 Capital expenditure transferred to Revenue as the schemes are now cancelled.
Capital Charges	66,099	247,187	181,088	£381,135 Revaluation adjustments. (£68,023) - Depreciation. (£132,025) - Impairment
Gross Direct Income	(221,800)	(235,094)	(13,294)	£8,248 Lower rental income; (£27,516) Higher recovery of utility recharges and service charges.
Support Service Charges	165,510	241,527	76,017	Higher recharge from Property Services. A result of higher capital charges reflecting a loss on asset revaluation.
	105,030	483,456	378,426	
Central Costs				
Gross Direct Costs	86,384	72,918	(13,466)	(£13,233) - Underspend on budget for general events etc.
IAS 19 Superannuation Adj	0	4,939	4,939	Pension fund adjustment (current service costs).
Support Service Charges	(86,384)	(77,857)	8,527	See Note A below:
	0	0	0	
Note A: Higher recharges from Customer Services £15,890; Fakenham Connect £7,530 and Corporate Leadership Team £6,980 all reflecting higher costs within each service. (£32,963) - Higher recharge to internal customers as a result of higher service costs. The balance consists of minor variances.				
Corporate & Democratic Core				
Gross Direct Costs	516,705	473,492	(43,213)	£8,653 -. Higher bank charges. (£12,384) - Other professional fees. (£26,369) - Lower Planning salaries and oncosts due to staff vacancies, this has been offset by agency staff within the Development Management service area. (£8,830) - Contributions.
IAS 19 Superannuation Adj	0	22,755	22,755	Pension fund adjustment (current service costs).
Capital Charges	1,000,000	0	(1,000,000)	Refcus.
Gross Direct Income	0	(48,823)	(48,823)	(£43,783) - Grant towards preparation for exiting the EU. (£5,040) - Refund re public sector audit.
Support Service Charges	1,052,640	1,473,672	421,032	See Note A below:
	2,569,345	1,921,096	(648,249)	
Note A: Higher recharges from Environmental Health £10,840; Personnel Services £10,950; Accountancy £38,730; Housing Strategy and Communities £10,880; Corporate Leadership Team £200,750 and Legal services £11,840 reflecting higher costs within each service. Higher recharges from Admin Buildings £83,110 and Property Services £43,710 reflecting higher capital charges as a result of losses on asset revaluations. The balance consists of minor variances				
Total Finance & Assets	4,398,183	2,893,948	(1,504,235)	