

Finance & Assets

2019/20 Actual	Service	Base Budget 2020/21	Base Budget 2021/22	Variance Base to Base
£		£	£	£
(132,645)	Industrial Estates	(119,083)	(150,076)	(30,993)
100	Surveyors Allotments	2,950	2,950	0
(12,024)	Handy Man	(10,665)	0	10,665
(35,577)	Parklands	(29,288)	(29,732)	(444)
353,785	Revenue Services	280,607	259,092	(21,515)
72,475	Benefits Subsidy	253,801	0	(253,801)
63,920	Discretionary Payments	0	0	0
543,659	Non Distributed Costs	260,290	262,174	1,884
361,910	Administration Buildings Svcs	265,314	260,561	(4,753)
717,898	Property Services	612,794	731,253	118,459
122,895	Head Of Finance & Assets	109,836	112,372	2,536
466,126	Corporate Finance	446,119	427,987	(18,132)
199,911	Insurance & Risk Management	199,054	200,357	1,303
76,699	Internal Audit	75,000	70,000	(5,000)
32,469	Playgrounds	57,110	57,414	304
6,443	Community Centres	9,893	9,978	85
590,549	Public Conveniences	584,946	558,539	(26,407)
(5,257)	Investment Properties	(64,066)	(99,391)	(35,325)
77,857	Central Costs	87,650	96,965	9,315
447,424	Corporate & Democratic Core	479,697	505,679	25,982
3,948,617	Total Net Costs	3,501,959	3,276,122	(225,837)
(543,659)	IAS 19 Adjustment	(260,290)	(262,174)	(1,884)
0	Gross Direct Costs - Refcus	100,000	0	(100,000)
(214,484)	Capital Charges	351,856	173,473	(178,383)
3,643,014	Support Service Charges in	2,745,400	3,009,070	263,670
(3,939,540)	Support Service Recharges out	(2,555,822)	(2,613,883)	(58,061)
2,893,948	Total Net Cost of Service	3,883,103	3,582,608	(300,495)

General Fund Service Area Budgets 2021/22

Finance & Assets

Service Area	Base Budget 2020/21	Base Budget 2021/22	Movement	Explanation for Movement
	£	£	£	
Industrial Estates				
Gross Direct Costs	15,517	31,734	16,217	Costs for new industrial unit at Hornbeam Road.
Capital Charges	46,240	15,912	(30,328)	Depreciation.
Gross Direct Income	(134,600)	(181,810)	(47,210)	Rental income and service charges for new units.
Support Service Charges	46,230	51,640	5,410	Higher recharge from Property Services to reflect changes in staffing allocations and higher costs within the service.
	(26,613)	(82,524)	(55,911)	
Surveyors Allotments				
Gross Direct Costs	3,000	3,000	0	No Major Variances.
Gross Direct Income	(50)	(50)	0	No Major Variances.
Support Service Charges	12,070	14,570	2,500	No Major Variances.
	15,020	17,520	2,500	
Handy Man				
Gross Direct Costs	44,065	0	(44,065)	Budgets transferred to Property Services.
Capital Charges	0	0	0	Budgets transferred to Property Services.
Gross Direct Income	(54,730)	0	54,730	Budgets transferred to Property Services.
Support Service Charges	60,970	0	(60,970)	Budgets transferred to Property Services.
	50,305	0	(50,305)	
Parklands				
Gross Direct Costs	34,767	34,768	1	No Major Variances.
Capital Charges	432	0	(432)	No Major Variances.
Gross Direct Income	(64,055)	(64,500)	(445)	No Major Variances.
Support Service Charges	32,560	40,390	7,830	Higher recharge from Property Services to reflect changes in staffing allocations and higher costs within the service.
	3,704	10,658	6,954	
Revenue Services				
Gross Direct Costs	723,518	702,003	(21,515)	£28,653 Employee inflation. (£84,603) Non recurring funded posts in 2020/21. £42,653 Apprentice posts in 2021/22. (£8,829) Movement in pension costs including pension deficit funding,
Gross Direct Income	(442,911)	(442,911)	0	No Major Variances.
Support Service Charges	383,980	444,750	60,770	Higher recharges of £8,830 from Postal & Scanning, £33,720 from Customer Services, £19,250 from IT and Digital Transformation. Lower recharges of (£5,300) from Internal Audit and (£6,440) from Admin Buildings. The balance consists of minor variances.
	664,587	703,842	39,255	
Benefits Subsidy				
Gross Direct Costs	21,979,945	21,256,441	(723,504)	(£723,504) Reduced Rent Allowance expenditure based on 2020/21 mid year forecast.
Gross Direct Income	(21,726,144)	(21,256,441)	469,703	£723,504 Reduced Subsidy claimed from Department for Works and Pensions (DWP). (£253,801) Non recurring budget for settlement of 2017/18 audited subsidy claim.
	253,801	0	(253,801)	
Discretionary Payments				
Gross Direct Costs	0	0	0	No Major Variances.
Support Service Charges	3,820	0	(3,820)	Lower recharge from Creditors.
	3,820	0	(3,820)	
Non Distributed Costs				
Gross Direct Costs	260,290	262,174	1,884	No Major Variances.
IAS 19 Adjustment	(260,290)	(262,174)	(1,884)	No Major Variances.
	0	0	0	

General Fund Service Area Budgets 2021/22

Finance & Assets

Service Area	Base Budget 2020/21	Base Budget 2021/22	Movement	Explanation for Movement
	£	£	£	
Administration Buildings Svcs				
Gross Direct Costs	609,472	546,517	(62,955)	(£31,713) Budgets transferred to Property Services; (including staffing costs); (£29,192) Internal service charge adjustments due to changes in floor area apportionments.
Capital Charges	75,862	(24,159)	(100,021)	Depreciation.
Gross Direct Income	(344,158)	(285,956)	58,202	The majority of this variance relates to lower service charges resulting from the transfer of grounds maintenance costs together with lower rental income at Fakenham Connect.
Support Service Charges	133,330	150,620	17,290	Higher recharges from Property Services to reflect changes in staffing allocations and higher costs within the service.
Support Service Recharges	(414,847)	(285,016)	129,831	Reduced recharges reflecting lower service costs.
	59,659	102,006	42,347	
Property Services				
Gross Direct Costs	622,794	741,253	118,459	£27,031 Pay award; £107,577 Staffing costs (including transfers from the Handyman budgets and a fixed term contract surveyor post being funded from the Delivery Plan Reserve); £5,771 Pension Fund Adjustments; (£22,000) One-off funding for professional fees.
Gross Direct Income	(10,000)	(10,000)	0	No Major Variances.
Capital Charges	3,002	31,825	28,823	£23,823 Depreciation. £5,000 Intangible Amortisation.
Support Service Charges	277,210	285,060	7,850	Lower recharges of (£36,120) from Legal, (£4,030) from Admin Buildings, (£4,530) from Insurance offset by higher recharges of £31,950 from IT and Digital Transformation. The balance consists of minor variances.
Support Service Recharges	(893,006)	(995,711)	(102,705)	Increased recharges reflecting higher service costs.
	0	52,427	52,427	
Head Of Finance & Assets				
Gross Direct Costs	109,836	112,372	2,536	Employee inflation.
Support Service Charges	10,010	10,320	310	No Major Variances.
Support Service Recharges	(119,846)	(122,692)	(2,846)	Increased recharges reflecting higher service costs.
	0	0	0	
Corporate Finance				
Gross Direct Costs	446,119	427,987	(18,132)	£8,965 Employee inflation. (£28,806) Employee savings (£4,602) Pension deficit funding.
Capital Charges		16,145	16,145	Intangible Amortisation.
Support Service Charges	132,510	190,870	58,360	Higher recharges of £8,890 from IT, £30,640 from Digital Transformation, £19,380 from Internal Audit reflecting the Audit Plan. Lower recharge of (£5,290) from Admin Buildings reflecting lower service costs.
Support Service Recharges	(578,629)	(635,002)	(56,373)	Increased recharges reflecting higher service costs.
	0	0	0	
Insurance & Risk Management				
Gross Direct Costs	199,704	201,007	1,303	No Major Variance
Gross Direct Income	(650)	(650)	0	No Major Variance
Support Service Charges	15,630	12,740	(2,890)	(£4,240) - Lower Internal Audit recharges reflecting the Audit Plan.
Support Service Recharges	(214,684)	(213,097)	1,587	Lower recharges reflecting reduced service costs.
	0	0	0	

General Fund Service Area Budgets 2021/22

Finance & Assets

Service Area	Base Budget 2020/21	Base Budget 2021/22	Movement	Explanation for Movement
	£	£	£	
Internal Audit				
Gross Direct Costs	75,000	70,000	(5,000)	(£5,000) - Lower number of audit days.
Support Service Charges	6,290	7,040	750	No Major Variance
Support Service Recharges	(81,290)	(77,040)	4,250	Lower recharges reflecting reduced service costs.
	0	0	0	
Playgrounds				
Gross Direct Costs	57,110	57,414	304	No Major Variances.
Support Service Charges	37,740	42,150	4,410	Higher recharge from Property Services to reflect changes in staffing allocations and higher costs within the service.
	94,850	99,564	4,714	
Community Centres				
Gross Direct Costs	9,893	9,978	85	No Major Variances.
Support Service Charges	8,650	12,260	3,610	Higher recharge from Property Services to reflect changes in staffing allocations and higher costs within the service.
	18,543	22,238	3,695	
Public Conveniences				
Gross Direct Costs	586,309	559,902	(26,407)	(£36,815) Transitional Relief given on Business Rates at some of the sites. £5,300 R&M and cleansing costs at new public convenience at Beach Road car park, Weybourne. £5,040 Higher internal recharges.
Capital Charges	179,646	58,767	(120,879)	Depreciation.
Support Service Charges	88,840	111,960	23,120	Higher recharge from Property Services to reflect changes in staffing allocations and higher costs within the service.
Gross Direct Income	(1,363)	(1,363)	0	No Major Variances.
	853,432	729,266	(124,166)	
Investment Properties				
Gross Direct Costs	146,039	146,352	313	No Major Variances.
Capital Charges	46,674	74,983	28,309	Depreciation.
Gross Direct Income	(210,105)	(245,743)	(35,638)	(£15,000) Additional rental income; (£20,540) Additional service charges.
Support Service Charges	154,140	187,720	33,580	£25,930 Higher recharge from Property Services to reflect changes in staffing allocations and higher costs within the service and £6,690 from Legal reflecting the allocation of more officer time.
	136,748	163,312	26,564	
Central Costs				
Gross Direct Costs	87,650	96,965	9,315	£3,549 - Staff costs transferred from other areas. £4,991 - Pay award
Support Service Charges	165,870	188,360	22,490	(£4,220) - Lower recharge from Customer Services reflecting less officer time. £13,160 - Higher charge from Fakenham Connect reflecting higher costs within the service. £11,210 - Higher Internal Audit costs reflecting the audit plan.
Support Service Recharges	(253,520)	(285,325)	(31,805)	Increased recharges reflecting higher service costs.
	0	0	0	
Corporate & Democratic Core				
Gross Direct Costs	479,697	505,679	25,982	£8,249 - Staff costs transferred from other areas. £2,910 - Subscription to Rural Services Network. (£5,720) - Lower bank charges. £20,000 - Delivering the equalities plan.
Gross Direct Costs - Refcus	100,000	0	(100,000)	No refcus in 21/22
Support Service Charges	1,175,550	1,258,620	83,070	See Note A Below:
	1,755,247	1,764,299	9,052	
Note A : £17,410 - Higher recharge from Environmental Health. this is due to higher service costs. £17,420 - Higher recharge from Human Resources as a result of more officer time. (£13,520) - Lower recharge from Admin Buildings due to lower costs within the service. £34,510 - Higher recharge from Property Services as a result of increased officer time. £26,140 - Higher recharge from Accountancy as a result of higher service costs. (£51,440) - Lower recharge from Digital Transformation as a result of reduced service costs. £20,810 - Higher recharge from Corporate Leadership Team resulting from higher service costs. £29,680 - Higher recharge from Legal Services reflecting more officer time.				
Total Finance & Assets	3,883,103	3,582,608	(300,495)	