

Income and Expenditure - Year End Outturn against Budget

Appendix F

	March 2020	Year End Actual £	Annual Budget £	Year End (positive)/ negative Variance £	Income / Expenditure/ Reserves (positive)/ negative Net-Off £	Net Year End (positive)/ negative Variance £	Impact attributable to COVID-19 £	Variance Notes - figures in brackets represent underspends or additional income achieved.
Housing Benefits	Transfer Payments, eg. Housing Benefits	32,873,737	35,345,402	(2,471,665)	2,471,665	0	0	Final variance underspend offset by the Housing Benefit Equalisation Reserve
	Government Grants Outside Aggregate External Funding (AEF)	(32,360,985)	(34,904,220)	2,543,235	(2,543,235)	0	0	Final variance overspend offset by the Housing Benefit Equalisation Reserve
	Overpayments Recovered	(417,810)	(491,182)	73,372	(73,372)	(0)	0	Final variance overspend offset by the Housing Benefit Equalisation Reserve
	Total Benefits:	94,942	(50,000)	144,942	(144,942)	0	0	This forecast variance includes £246k of HB subsidy foregone due to increased use of B&Bs for homelessness provision. This is offset by increases in overpayments recovered.
Income	Income from Business Rates	(2,404,417)	(2,109,324)	(295,093)	295,093	0	0	Income/Expenditure/Reserves Net-Off comprises: £33k Pool Levy payable higher than budgeted; £94k S31 Grant compensation lower than budgeted; (£423k) Share of Suffolk Pooling higher than budgeted. Overall (£295k) benefit transferred to the Business Rates Retention Reserve (see reserves below).
	Council Tax Income	(9,481,825)	(9,481,825)	0	0	0	0	On budget.
	Grants:							
	Formula Grant - Business Rate Retention Scheme	(4,451,218)	(4,451,218)	0	0	0	0	On budget.
	New Homes Bonus Grant	(1,848,172)	(1,848,172)	0	0	0	0	On budget. Grant transferred to the Strategic Priorities & MTFs Reserve in line with the approved budget.
	Other Grants	(2,415,308)	(2,267,537)	(147,771)	152,097	4,326	0	Income/Expenditure/Reserves Net-Off comprises: (£118k) additional ARP New Burdens grant transferred to the partnership via Third Party Payments (see below) below; and (£34k) additional New Burdens Grant transferred to the ARP Reserve (see Reserve contributions).
	Contributions:	(20,600,940)	(20,158,076)	(442,864)	447,190	4,326	0	
	Contributions - Suffolk County Council	(456,244)	(388,846)	(67,398)	36,000	(31,398)	0	Income/Expenditure/Reserves Net-Off comprises: Income reimbursement of Civil Parking Enforcement (CPE) upfront costs: (£20k) Staffing Costs, see Cost of Employment; (£16k) Other setup costs - see Supplies & Services. Net overall additional income variance comprises: £34k reduction in Recycling Performance Payments (RPPs) on Blue Bin & Multi-Bank recycle as a result of a fall in worldwide commodity prices; Increased contributions on: (£34k) Tree Maintenance; (£6k) Parks; (£4k) Community Centres; (£20k) Garden Waste
	Contributions - Other Organisations	(696,453)	(525,965)	(170,488)	166,510	(3,978)	0	Income/Expenditure/Reserves Net-Off comprises: (£13k) contribution towards Olding Road Skatepark Lighting, see also additional spend on Premises; and (£153k) Lifelink Funding (transferred to reserves)
	Other Contributions	(409,232)	(320,369)	(88,863)	146,585	57,722	0	HB contributions re: B&B lower than budgeted, offset by reduced expenditure.
	(1,561,929)	(1,235,180)	(326,749)	349,095	22,346	0		

Income and Expenditure - Year End Outturn against Budget

Appendix F

March 2020	Year End Actual £	Annual Budget £	Year End (positive)/ negative Variance £	Income / Expenditure/ Reserves (positive)/ negative Net-Off £	Net Year End (positive)/ negative Variance £	Impact attributable to COVID-19 £	Variance Notes - figures in brackets represent underspends or additional income achieved.
Reimbursements:							
Service Level Agreement (SLA) Income	(859,831)	(857,094)	(2,737)	0	(2,737)	0	Service Level agreement income in line with budgets overall.
Other Reimbursements	(2,657,822)	(2,247,444)	(410,378)	25,250	(385,128)	0	Income/Expenditure/Reserves Net-Off comprises: £25k ARP reimbursement in respect of Computer & Staffing Costs; Additional income variance comprises: (£60k) income from SCC re: West Suffolk Operational Hub; (£114k) income within Car Parks relating to unplanned Business Rates and Electricity charges recouped on car parking from Derbyshire CC; (£35k) Utility Costs reimbursed from Industrial Tenants; (£78k) recovered from Babergh and Mid Suffolk for Legal Services; (£51k) reimbursement of Homelessness prevention costs; (£44k) fees from staff member seconded to Residential Care Services and East Cambs DC.
	(3,517,653)	(3,104,538)	(413,115)	25,250	(387,865)	0	
Sales:							
Sales - Tickets	(1,438,920)	(1,221,687)	(217,233)	172,629	(44,604)	55,000	Income/Expenditure/Reserves Net-Off comprises: £151k Apex Artists/Performers Fees; £22k Bury Festival Artists/Performers Fees; Related costs held within Supplies & Services below. Additional income Variance comprises: Ticket Sale income higher than budgeted, mainly due to the success of: (£195k) The Apex; and (£27k) The Bury Festival.
Fees - Planning Income	(1,589,828)	(1,725,600)	135,772	0	135,772	0	Income below budget at the year end: Planning Application Fees have come in under budget by around 8.68% (11.8% in 2018/19), however fees increased by £13k from the previous year. Budget forecasting had anticipated the submission of 2 major applications in Haverhill by the end of the financial year, these submissions were not made by the developers at the time they had indicated, hence the shortfall in income was higher than forecasting had originally anticipated in Q3. The two major applications (NW and NE Haverhill) are expected to be submitted Redrow and Persimmon in Q1 of 2020/21 reporting.
Fees - Building Regulations	(338,856)	(340,000)	1,144	0	1,144	0	Income broadly in line with budget as at the year end.
Fees - Refuse Collection & Disposal	(4,185,600)	(3,985,155)	(200,445)	189,000	(11,445)	0	Income/Expenditure/Reserves Net-Off comprises: £171k additional Tipping Charges (see Third Party Payments); £18k Rolonof Cardboard Rebates (see Supplies & Services). Additional Income above budget comprises: (£193k) Trade Waste as a result of success and expansion of the Rolonof and Skip Services; (£88k) Garden Waste Income higher than budget; Income below budget comprises: £31k Street Cleansing; £25k Black and Blue Bins; and £25k Bulky and Clinical Waste.
Fees - Car Parking	(6,022,841)	(6,349,987)	327,146	(120,000)	207,146	150,000	Income/Expenditure/Reserves Net-Off comprises: Off Street Car Parking year end position overall is around £207k lower than budgeted, which equates to 3.8% of the budget. On-street parking also fell short of the budget by around £120k or 13.6%, however these monies are committed to Suffolk County Council so have been included in the net off column. Off Street Car Parking Income below budget: Car Parking income receipts had begun to decline at the end of 2019 and tailed off significantly towards the year end as the impact of COVID-19 affected the movement of people and the demand for parking spaces. In addition to this Car Parking charges were temporarily ceased towards the end of March 2020 which has also affected the year end position.

Income and Expenditure - Year End Outturn against Budget

Appendix F

March 2020		Year End Actual £	Annual Budget £	Year End (positive)/ negative Variance £	Income / Expenditure/ Reserves (positive)/ negative Net-Off £	Net Year End (positive)/ negative Variance £	Impact attributable to COVID-19 £	Variance Notes - figures in brackets represent underspends or additional income achieved.
Income	Growth Income	0	(358,745)	358,745	0	358,745	0	Income from "Investing in our Growth" agenda is dependent on timing and profiling of suitable projects. Income below Budget is offset by reduced borrowing and associated costs.
	Other Sales	(6,229,173)	(5,557,314)	(671,859)	217,500	(454,359)	0	Income/Expenditure net-off comprises: £70k MHCLG Brexit Grant transferred to Suffolk County Council; £68k Administration fees (including off-street car parks); (£43k) Landscapes income offset within Third Party Payments; £102k DEFRA grant re; Pollution Prevention - see Third Party Payments; and £20k Haverhill House Security Income offset in Contract Cleaning Additional income above budget includes: (£61k) Council Tax Court Costs; (£101k) Solar Income; (£11k) Feed-in Tariff income; (£18k) Graduate Training income; (£55k) Vehicle Sales; (£46k) Apex & Nowton Park hire, commission & merchandise fees; (£22k) District Highways Admin Fees; (£34k) CCTV income; (£29k) Food Safety & Water Sampling income; (£49k) Tenancy Sustainment Fund income; Income below budget includes: £48k Reduction in Scrap Sales as a result of commodity prices; £57k Grounds Maintenance Services; £36k Reduction in Land Charges income; £42k Reduction in Licensing Income; £52k Reduction in Market Income; and a number of other smaller variances.
		(19,805,218)	(19,538,488)	(266,730)	459,129	192,399	205,000	

Income and Expenditure - Year End Outturn against Budget

Appendix F

March 2020	Year End Actual £	Annual Budget £	Year End (positive)/ negative Variance £	Income / Expenditure/ Reserves (positive)/ negative Net-Off £	Net Year End (positive)/ negative Variance £	Impact attributable to COVID-19 £	Variance Notes - figures in brackets represent underspends or additional income achieved.
Rental:							
Rents - Industrial Units	(2,658,300)	(2,601,348)	(56,952)	0	(56,952)	0	Income higher than budget as a result of occupancy levels.
Rents - Shops	(1,813,831)	(1,809,988)	(3,843)	0	(3,843)	0	Additional Income above budget comprises: (£42k) Provincial House income higher than budgeted, and (£32k) Ehringhausen Way, Haverhill income higher than budgeted. Income below budget comprises: £86k Town Centre income lower than budget re: The Guineas, Newmarket;
Rents - Land	(947,599)	(956,428)	8,829	0	8,829	0	
Other Rental	(533,259)	(495,244)	(38,015)	0	(38,015)	0	Additional Income above budget comprises: (£16k) income for College Heath Road; (£15k) Town Centres & Shops
	(5,952,989)	(5,863,008)	(89,981)	0	(89,981)	0	
Investment Interest & Dividends received	(384,152)	(387,642)	3,490	(202,506)	(199,016)	0	Income/Expenditure/Reserve Net-Off comprises: (£203k) Reduction in Share Valuations, offset by Reserves contribution. Additional Income above budget comprises: (£259k) Investment interest received on higher cash balances; Income below budget comprises: £4k Dividend income (Verse and Shares); £56k Loan Interest (primarily Barley Homes due to profiling of drawdown).
Total Income (excl. Benefits):	(51,822,881)	(50,286,932)	(1,535,949)	1,078,158	(457,791)	205,000	

Income and Expenditure - Year End Outturn against Budget

Appendix F

	March 2020	Year End Actual £	Annual Budget £	Year End (positive)/ negative Variance £	Income / Expenditure/ Reserves (positive)/ negative Net-Off £	Net Year End (positive)/ negative Variance £	Impact attributable to COVID-19 £	Variance Notes - figures in brackets represent underspends or additional income achieved.
Expenditure	Total Cost of Employment	26,257,729	27,108,820	(851,091)	332,651	(518,440)	0	Income/Expenditure/Reserves Net Off Comprises: £490k reduction in the Employers Pension deficit payment to Suffolk County Council which is dependent on the 3 year triennial valuation. This positive variance has been reflected in a transfer to the Invest to Save reserve (see reserves below); (£128k) Cost of Change funded from Reserves; (£202k) Early Retirement costs funded from Reserves; £115k ARP Salary costs reflected in the ARP overall year end position and reimbursement; £20k Civil Parking Staffing - see SCC Contributions above; £30k Licensing Carry Forward for Agency Cover; £10k Learning & Development Carry Forward for Staff Survey. Cost of Employment underspend includes: (£863k) underspend on Salaries and associated costs as a result of Vacancies; £112k overtime cost higher than budgeted; £45k other pay higher than budgeted (primarily Maternity Pay); £77k Agency Staff higher than budgeted;
	%	50%	54%	-46%	-36%	-57%		
	Premises Costs	5,020,694	4,722,824	297,870	(33,000)	264,870	0	Income/Expenditure/Reserves Net-Off comprises: (£13k) Skate park lighting contribution - see Other Contributions; (£20k) Additional costs of caretaker at Haverhill House, recovered in other sales. Overspend comprises; £78k Grounds Maintenance and District Highways; £114k Additional Grounds Maintenance works, £90k of which relates to Leisure properties, the remainder being Cemeteries, Car Parks and Industrial Sites. £72k Contract Cleaning, including variation orders and costs associated with West Suffolk Operational Hub.
	%	10%	9%	16%	4%	29%		
	Transport Costs	1,432,429	1,236,154	196,275	0	196,275	0	Overspend comprises: £67k Vehicle Maintenance; £45k Spare Parts; £38k Plant & Vehicle Hire; £41k Vehicle Efficiencies yet to be realised. These costs are higher than budgeted as a result of the fleet service trying to extend the useful life of its existing vehicles, in order to balance these costs against capital programme spend.
%	3%	2%	11%	0%	22%			
Supplies & Services Costs	11,008,551	10,061,830	946,721	(126,452)	820,269	130,000	Income/Expenditure net-off comprises: (£180k) ICT Hardware Costs, funded from reserves and ARP; (£16k) CPE upfront costs reimbursed by SCC; £316k Feasibility timings, offset by reduced reserves; £77k Locality/Community Chest Budgets, offset by lower reserve contributions; (£173k) Artistes/Performers Fees, offset by increased ticket income; (£83k) Corporate Savings - offset in other contributions; (£38k) External Printing re: WSOH capitalised costs; (£18k) Cardboard Rebates, realised in Refuse Income; (£86k) Bad Debt Provision included in Benefits; £76k Abbeycroft Management Fee rebate re: Haverhill Leisure Centre works & business rates. (transferred to reserves) Net overspend is in respect of: £93k Legal/Court Fees; £156k Material & protective clothing purchases in Operations; £70k ICT Hardware, Comms and associated costs; £102k Homeless Accommodation & Prevention costs; £62k Bank Charges; £193k Bad Debts Provision; £46k on Mobile Phones - increased device numbers; £28k Planning Application Refund relating to prior year; £33k on Special Event costs (see Other Sales);	

Income and Expenditure - Year End Outturn against Budget

Appendix F

	March 2020						
	Year End Actual £	Annual Budget £	Year End (positive)/ negative Variance £	Income / Expenditure/ Reserves (positive)/ negative Net-Off £	Net Year End (positive)/ negative Variance £	Impact attributable to COVID-19 £	Variance Notes - figures in brackets represent underspends or additional income achieved.
	21%	20%	51%	14%	90%		
	3,096,463	2,617,194	479,269	(367,059)	112,210	0	Income/Expenditure/Reserves Net-Off comprises: (£171k) Waste Tipping Charges offset in Refuse Income above; (£102k) DEFRA Funding from Government Grants; (£119k) ARP New Burdens Funding; (£70k) MHCLG Brexit Funding passed on to SCC; (£68k) Car Park Administration Fees; £42k Landscape income reduction; £120k On Street Parking income reduction in payment to SCC; Overspend mainly comprises: £97k Property Services - asset preservation and security;
	6%	5%	26%	39%	12%		
	564,937	1,668,080	(1,103,143)	1,104,537	1,394	0	No change to borrowing assumptions
	1%	3%	-60%	-118%	0%		
	4,799,948	2,922,031	1,877,917	(1,843,893)	34,024	0	Reserves Net Off Comprises: (£295k) Business Rates Equalisation Reserve re: net effect of Pooling Benefit, Levy & S31 Grants - see Business Rates above; (£34k) ARP Reserve re: New Burdens Grant (£153k) Lifelink Contribution to SP & MTFs Reserve; (£63k) Monies transferred to S106 Reserve; (£490k) pension deficit credit to the Invest to Save Reserve; (£1,104k) MRP/Borrowing costs transferred to the Capital Projects Financing Reserve. (£76k) Abbeycroft Mgt Fee reduction transferred to Invest to Save Reserve; (£32k) Carry Forward Locality Budgets; (£316k) Feasibility Funding timing differences; £232k Housing Benefits Equalisation; £331k Cost of Change and Early Retirements; £40k ICT additional hardware funding; £202k Share Revaluation Funding; (£45k) Portfolio Holder Budget transfer to SP & MTFs Reserve; (£30k) Licensing Staffing Carry Forward; (£10k) Learning & Development Staff Survey Carry Forward.
	9%	6%	102%	198%	4%		
	52,180,751	50,336,933	1,843,818	(933,216)	910,602	130,000	
	452,812	1	452,811	0	452,811	335,000	

Expenditure

Budget Variances by Assistant Director - by detailed account line

Appendix F (ii)

March 2020

Variance Level: £25k

Details	Resources and Performance £	HR, Legal and Democratic £	Families and Communities £	Planning and Regulatory £	Operations £	Growth £	Total Variance £	Income / Expenditure Net-Off £	Net Forecast Variance £	Notes (figures in brackets represent underspends or additional income)
INCOME (sorted by total variance value)										
Fees - Other	(135,302)	(15,014)	(160,392)	(165,837)	(85,397)	(51,282)	(613,224)	192,000	(421,224)	(£192k Income/Expenditure net off comprises: (£70k) MHCLG Brexit grant not budgeted, passed on to Suffolk County Council - see also Miscellaneous Expenses; (£102k) DEFRA funding received on Prevention of Pollution - see also Third Party Payments R5020; (£20k) Additional Security Staff at Haverhill House - see also R2700 Contract Cleaning; Positive Variances in respect of: (£61k) Council Tax Court Costs recovered; (£18k) L&D - graduate training costs; (£15k) Electoral Registration; (£34k) CCTV income - (£20k) WSOH & (£10k) Shopwatch; (£21k) additional Apex Merchandising Admin & Postal Fees; (£22k) additional Highways Income from Admin etc; (£10k) additional Private Water Sampling income; (£19k) additional Food safety income (Health Certificates); (£49k) Housing Options Tenancy Sustainment Fund income; (£43k) Christmas Fayre Stallholders income; Negative Variances in respect of: £22k Legal Services, offset by increased BMS income; plus a number of smaller positive variances across the other services
Business Rates Retention Scheme - Share of Suffolk Pooling	(422,660)	0	0	0	0	0	(422,660)	422,660	0	Forecast based on current SCC monitoring and is dependent on predicted collectable Business Rates across the whole of Suffolk
Interest on Investments	(258,921)	0	0	0	0	0	(258,921)	0	(258,921)	Investment interest received on unplanned higher cash balances.
Sales - Tickets	0	5,219	0	0	(222,453)	0	(217,234)	172,629	(44,605)	Ticket Sale income higher than budgeted: (£27k) Bury Festival; and (£195k) The Apex (average audience numbers are up on previous years). Based on actuals to date.
Fees - Refuse Collection & Disposal	0	0	0	0	(200,445)	0	(200,445)	189,000	(11,445)	See also R4803 Artists/Performers Fees. Additional income received for: (£193k) - Trade Waste as a result of expansion of Rolonof & Skip Service (£88k) - Garden Waste Income NB. For Trade Waste Tipping Charges £171k higher than budgeted (TPP), and Cardboard Rebates £18k higher (Misc. Expenditure). (see expenditure) Lower income received for: £31k Street Cleansing; £21k Blue Bin Recycling
Contributions - Other Organisations	100,731	0	(189,578)	0	(37,790)	(43,851)	(170,488)	166,510	(3,978)	Includes (£13k) contribution towards Olding Road Skatepark Lighting, see also additional spend on R2004 R&M Play Areas, plus (£153k) Lifelink Funding (transferred to reserve)

Budget Variances by Assistant Director - by detailed account line

Appendix F (ii)

March 2020

Variance Level: **£25k**

Details	Resources and Performance £	HR, Legal and Democratic £	Families and Communities £	Planning and Regulatory £	Operations £	Growth £	Total Variance £	Income / Expenditure Net-Off £	Net Forecast Variance £	Notes (figures in brackets represent underspends or additional income)
Government Grants Within AEF	(152,097)	0	0	0	0	0	(152,097)	152,097	0	(£144k) ARP New Burdens Funding, £118k transferred to Breckland Council, see also Third Party Payments - Other £35k transferred to the ARP Reserve.
Reimbursement - Utility & Other Costs	(257)	(2,521)	(1,696)	10	(146,414)	0	(150,878)	0	(150,878)	(£114k) 2 years Car Park Derbyshire CC reimbursement re: Parkway Multi-Storey Car Park; (£35k) Vicon/Provincial House & Ehringhausen Way - additional Recharge of costs incurred eg. Business Rates, Utilities, Security etc.
Sales - Solar Income	0	0	0	(101,661)	0	0	(101,661)	0	(101,661)	Generation significantly exceeded expectations throughout the financial year.
Reimbursement - Other Bodies	(12,895)	26,500	(51,905)	0	(12,542)	(43,534)	(94,376)	0	(94,376)	(£44k) Housing Development & Strategy additional income received from Staff seconded to Residential Care Services and East Cambs DC; (£51k) reimbursement of Homeless Prevention Costs; (£13k) ICT costs reimbursed by Suffolk County Council.
Corporate Savings - Savings List	(83,762)	0	0	0	0	1	(83,761)	83,761	0	Additional Single Council Savings identified over and above the £300k budgeted. Realised in Supplies & Services
Reimbursement - BMS	0	(77,820)	0	0	0	0	(77,820)	0	(77,820)	Forecasting an additional recharge to Babergh Mid Suffolk reflecting current Legal Services staff share split and other spend within the service.
Contributions - S106	0	0	0	0	0	0	(76,372)	62,824	(13,548)	Includes £63k S106 contribution towards Destination Management Organisation (DMO) expenditure - Economic Development. Transferred to SP & MTF Reserve.
Fees - Administration	0	0	0	0	(68,186)	(6,548)	(74,734)	68,000	(6,734)	Mainly relates to Off Street Car Park RingGo administration fees (£68k) - see corresponding costs in TPP - Other
Contributions - Suffolk County Council	0	0	(3,749)	(510)	(63,140)	0	(67,399)	36,000	(31,399)	£34k reduction in Recycling Performance Payments (RPPs) on Blue Bin & Multi-Bank recycle as a result of a fall in worldwide commodity prices. Offset by increased contributions on Tree Maintenance (£10k), Parks (£6k) and Garden Waste (20k), plus reimbursement of up-front costs incurred in respect of Civil Parking Enforcement (£26k).
Reimbursement - SCC	0	0	0	0	(65,609)	0	(65,609)	0	(65,609)	(£54k) West Suffolk Operational Hub additional income; (£7k) Printing & Copying Costs.
Rents - Industrial Units	0	0	0	0	(56,361)	0	(56,361)	0	(56,361)	Additional income as a result of higher occupancy than budgeted.
Sales - Surplus Vehicles & Plant	0	0	0	0	(54,914)	0	(54,914)	0	(54,914)	Vehicle sales during the year.
Fees - Planning Performance Agreement	0	0	0	(37,231)	0	0	(37,231)	0	(37,231)	See also Pre-Application reduced income. Pre-application income and Planning Performance Agreements (PPAs) are a similar process however we
Rents - Other Property	0	0	0	0	(26,081)	0	(26,081)	0	(26,081)	Additional £16k income for College Heath Road, plus £15k Town Centres & Shops
Total Surplus Variances over £25k (20 lines)	(965,163)	(63,636)	(407,320)	(305,229)	(1,039,331)	(221,587)	(3,002,266)	1,545,481	(1,456,785)	
Total Surplus Variances below £25k (22 lines)	(145,112)	(48,250)	(6,735)	(2,544)	(136,266)	(35,170)	(374,077)		(374,077)	
Total Income Surplus:	(1,110,275)	(111,886)	(414,055)	(307,773)	(1,175,597)	(256,757)	(3,376,343)	1,545,481	(1,830,862)	

Budget Variances by Assistant Director - by detailed account line

Appendix F (ii)

March 2020

Variance Level: **£25k**

Details	Resources and Performance £	HR, Legal and Democratic £	Families and Communities £	Planning and Regulatory £	Operations £	Growth £	Total Variance £	Income / Expenditure Net-Off £	Net Forecast Variance £	Notes (figures in brackets represent underspends or additional income)
Government Grants Outside AEF	2,543,235	0	0	0	0	0	2,543,235	(2,543,235)	0	Housing Benefits - reduction in grant monies which relates to a lower amount paid out than budgeted - see also R6200 Rent Allowances and R6230 Discretionary Benefits.
Growth Income Assumptions	358,745	0	0	0	0	0	358,745	0	358,745	Income from "Investing in our Growth" agenda is dependent on timing and profiling of suitable projects.
Fees - Car Parking	0	0	0	0	348,667	(21,521)	327,146	(120,000)	207,146	Income below Budget in effect by reduced home-own Off Street Car Parking year end position overall is around £207k lower than budgeted, which equates to 3.8% of the budget. On-street parking also fell short of the budget by around £120k or 13.6%, however these monies are remitted to Suffolk County Council so have been included in the net off column. Car Parking income receipts had begun to decline at the end of 2019 and tailed off significantly towards the year end as the impact of COVID-19 affected the movement of people and the demand for parking spaces. In addition to this Car Parking charges were temporarily ceased towards the end of March 2020 which has also affected the year end position.
Share Revaluations	202,506	0	0	0	0	0	202,506	(202,506)	0	Relates to 2018/19 IFRS9 valuation changes, offset by transfer from reserves.
Fees - Planning Application	0	0	0	140,157	0	0	140,157	0	140,157	Planning Application Fees have come in under budget by around 8.68% (11.8% in 2018/19), however fees increased by £13k from the previous year. Budget forecasting had anticipated the submission of 2 major applications in Haverhill by the end of the financial year, these submissions were not made by the developers at the time they had indicated, hence the shortfall in income was higher than forecasting had originally anticipated in Q3. The two major applications (NW and NE Haverhill) are expected to be submitted Redrow and Persimmon in Q1 of 2020/21 reporting.
Business Rates Retention Scheme - S31 Grants	94,079	0	0	0	0	0	94,079	(94,079)	0	Budget based on NNDR1. Forecast based on in-year monitoring from ARP. Final position will reflect NNDR3.
Contributions - HB Payments towards B&B Accommodation	0	0	77,676	0	0	0	77,676	0	77,676	Reduced contributions in Housing Options - Advice & Prevention, offset by reduced Temporary Accommodation costs.
Overpayments Recovered	73,372	0	0	0	0	0	73,372	(73,372)	(0)	Housing Benefits - lower contributions than budgeted.
Interest on Loans	55,821	0	0	0	0	0	55,821	0	55,821	Includes Barley Homes loan interest.
Fees - Markets	0	0	0	0	52,152	(83)	52,069	0	52,069	We have seen a reduction in trader attendance for the Bury Wednesday market and are reviewing the layout of the market. In addition, both Haverhill markets have seen a significant drop.
Sales - Scrap Materials	0	0	0	0	48,227	0	48,227	0	48,227	Reduction in income mainly as a result of a fall in Cardboard prices.

Budget Variances by Assistant Director - by detailed account line

Appendix F (ii)

March 2020

Variance Level: **£25k**

Details	Resources and Performance £	HR, Legal and Democratic £	Families and Communities £	Planning and Regulatory £	Operations £	Growth £	Total Variance £	Income / Expenditure Net-Off £	Net Forecast Variance £	Notes (figures in brackets represent underspends or additional income)
Fees - General Landscapes	0	0	0	0	43,991	0	43,991	(42,500)	1,491	Forecast in line with Actual income, income likely to be lower than budget - offset by lower Third Party Payments.
Fees - Licensing	0	0	0	40,015	1,821	0	41,836	0	41,836	Licensing income is down because there are a number of outstanding fees from a variety of licenced activities, such as premises, which we currently do not have the resource to follow up as well as some premises no longer require a licence as they have closed or changed use
Fees - Land Charges	0	0	0	36,312	0	0	36,312	0	36,312	Income down on budget by £36k. Personal search companies also use our data to provide Land Charge responses. We only have 50% of the market. This does fluctuate and it is not just the housing market that makes our income unpredictable.
Business Rates Retention Scheme - Levy Payable to Pool	33,488	0	0	0	0	0	33,488	(33,488)	0	Budget based on NNDR1. Forecast based on in-year monitoring from ARP. Final position will reflect NNDR3.
Fees - Pre-Application Income	0	0	0	32,846	0	0	32,846	0	32,846	See also Planning Performance Agreement increased income. Pre-application income and Planning Performance
Total Deficit Variances over £25k (16 lines)	3,361,246	0	77,676	249,330	494,858	(21,604)	4,161,506	(3,109,180)	1,052,326	
Total Deficit Variances below £25k (15 lines)	111,314	32,410	4,945	14,234	87,071	45,521	295,495	25,250	320,745	
Total Income Deficit:	3,472,560	32,410	82,621	263,564	581,929	23,917	4,457,001	(3,083,930)	1,373,071	
Total Income (Surplus) / Deficit:	2,362,285	(79,476)	(331,434)	(44,209)	(593,668)	(232,840)	1,080,658	(1,538,449)	(457,791)	

Budget Variances by Assistant Director - by detailed account line

Appendix F (ii)

March 2020

Variance Level: **£25k**

Details	Resources and Performance £	HR, Legal and Democratic £	Families and Communities £	Planning and Regulatory £	Operations £	Growth £	Total Variance £	Income / Expenditure Net-Off £	Net Forecast Variance £	Notes (figures in brackets represent underspends or additional income)
EXPENDITURE (sorted by total variance value)										
Rent Allowances	(2,205,952)	0	0	0	0	0	(2,205,952)	2,205,952	0	Based on figures from Anglia Revenues Partnership
Total Cost of Employment	(623,987)	(49,877)	21,130	(56,734)	(179,174)	37,551	(851,091)	332,651	(518,440)	See individual Salary Variances Analysis
Minimum Revenue Provision	(592,037)	0	0	0	0	0	(592,037)	592,037	0	Variance as a result of no expected borrowing in 2019/20. Balance transferred to the Capital Projects Financing Reserve.
Interest on Borrowing	(512,500)	0	0	0	0	0	(512,500)	512,500	0	Variance as a result of no expected borrowing in 2019/20. Balance transferred to the Capital Projects Financing Reserve.
Services - Feasibility Services	(316,316)	0	0	0	0	0	(316,316)	316,316	0	Underspend relates to Provincial House feasibility spend now capitalised (£82k), 33-35 High Street Haverhill (£10k), western Way Planning Stage (£206k), Newmarket Cinema (£21k) offset by reduced reserves contribution.
Discretionary Benefits	(265,713)	0	0	0	0	0	(265,713)	265,713	0	Based on figures from Anglia Revenues Partnership
TPP - Agency Fees	0	0	0	0	(99,753)	0	(99,753)	120,000	20,247	On Street Car Parking - see also reduction in Car Park Income.
Management Fees	0	0	0	0	(76,399)	0	(76,399)	76,399	0	Variance relates to; (£76k) rebate from Abbeycroft Leisure for Haverhill Leisure Centre works & Business Rates. Transferred to the Risk and Recession Reserve.
R & M of Plant & Equipment	0	0	0	(75,654)	1,259	0	(74,395)	0	(74,395)	Underspend mainly driven by lower spend on Solar Farm (new Maintenance Contract).
Premises Costs Financed from Reserves	0	0	1,896	0	(48,641)	0	(46,745)	0	(46,745)	Increased reserve contributions based on R&M overspend.
Community Chest Grants	0	0	(29,928)	0	(10,000)	0	(39,928)	0	(39,928)	Forecast underspend of £40k Community Chest Grants. see also Contributions from Reserves, corresponding under-utilisation
Water Services	0	0	(1,077)	0	(33,611)	0	(34,688)	0	(34,688)	Underspend arising from: (£14k) West Suffolk House; (£6k) Public Conveniences; (£6k) Depots; plus various smaller variances.
Computing - Purchase of Infrastructure Software	(36,317)	30	2,097	0	0	0	(34,190)	0	(34,190)	Underspend arising in ICT.
Locality Budgets	0	0	(31,615)	0	0	0	(31,615)	31,615	0	Underspend to be carried forward into 2020/21 - funded from the Strategic Priorities & MTFS Reserve.
Contributions	0	0	0	0	(38)	(30,862)	(30,900)	0	(30,900)	(£49k) Economic Development; £13k Strategic Tourism & Markets.
Comms - Postages	0	(28,339)	0	0	3,304	0	(25,035)	0	(25,035)	Underspend mainly on Electoral Registration
Total Surplus Variances over £25k (16 lines)	(4,552,822)	(78,186)	(37,497)	(132,388)	(443,053)	6,689	(5,237,257)	4,453,183	(784,074)	
Total Surplus Variances below £25k (50 lines)	(643,957)	(387,253)	(473,067)	(180,490)	(703,202)	(447,902)	(2,835,871)		(2,835,871)	Includes £1m of specific vacancy savings in Cost of Employment.
Total Expenditure Surplus:	(5,196,779)	(465,439)	(510,564)	(312,878)	(1,146,255)	(441,213)	(8,073,128)	4,453,183	(3,619,945)	

Budget Variances by Assistant Director - by detailed account line

Appendix F (ii)

March 2020

Variance Level: **£25k**

Details	Resources and Performance £	HR, Legal and Democratic £	Families and Communities £	Planning and Regulatory £	Operations £	Growth £	Total Variance £	Income / Expenditure Net-Off £	Net Forecast Variance £	Notes (figures in brackets represent underspends or additional income)
Contributions to Reserves	1,123,174	25,309	336,922	30,000	87,585	106,371	1,709,361	(2,300,901)	(591,540)	Includes the following additional contributions: £295k Business Rates equalisation reserve re: net effect of Pooling Benefit, Levy & S31 Grants - see Business Rates above; £493k to Invest to Save Reserve re: SCC Pension Credit £153k Lifelink contribution from NHS - West Suffolk CCG to SP & MTFS Reserve £11k ICT "Innovate" Funding to Computer Equipment Reserve; £63k Destination Mgt Organisation contribution - Economic Development; £288k MRP/borrowing cost Benefit re: Growth Commission & Unallocated Capital Balance; £133k Funding received transferred to Housing Options Reserve.
Increase in Provision for Bad Debts	279,712	0	0	0	0	0	279,712	(86,895)	192,817	Increase in bad debt provision for sundry debts and HB overpayments, as a result of rising debt levels.
TPP - Other	188,442	(38,576)	376	97,837	1,202	(5,155)	244,126	(316,059)	(71,933)	Income/Expenditure Net off comprises: £119k relates to ARP New Burdens grant paid to the Partnership - see also Other Grants above; £101k re Prevention of Pollution relating to Defra funding - see Fees Other above; £68k on Off Street Car Parks - RingGo, SixCard, Leisure Centre refunds etc. (see corresponding income in Fees - Admin); £43k Fees - General Landscapes (see corresponding Income); £70k MHCLG Brexit Funding transferred to SCC (see also R9390 Fees Other); and £102k DEFRA Funding - Prevention of Pollution (see also R9390 Fees Other). Remaining Variance relates to: (£39k) Legal Services;
TPP - Waste Tipping Charges	0	0	0	0	171,438	0	171,438	(171,000)	438	Additional Tipping Charges associated with Trade Waste, partly as a result of increased prices, but also includes increased charges, also greater tonnage tipped than expected.
Artistes/Performers Fees	0	0	0	0	172,974	(1,558)	171,416	(172,629)	(1,213)	£151k The Apex £22k Re: Bury Festival - see also increased Ticket Income forecast.
Financed from Reserves	177,368	(26,613)	(66,173)	12,245	(35,132)	108,223	169,918	457,008	626,926	£61k Community Chest resulting from lower forecast spend £50k Solar Farm funding not utilised due to lower R&M costs £141k Local Plan lower utilisation as a result of timing of spend £215k Projects & Feasibility; £255k Interest & Capital Financing; (£125k) Housing Options additional utilisation (£13k) ICT additional utilisation.

Budget Variances by Assistant Director - by detailed account line

Appendix F (ii)

March 2020

Variance Level: **£25k**

Details	Resources and Performance £	HR, Legal and Democratic £	Families and Communities £	Planning and Regulatory £	Operations £	Growth £	Total Variance £	Income / Expenditure Net-Off £	Net Forecast Variance £	Notes (figures in brackets represent underspends or additional income)
ICT Hardware Funded from Reserve	134,154	0	0	0	0	0	134,154	(110,000)	24,154	Additional hardware purchases forecasted in ARP budgets £70k - offset within Reimbursement - ARP; plus ICT hardware costs funded from the Computer Renewals Reserve £110k - contributions from Reserves.
Grounds Maintenance - Additional Works	550	0	0	0	113,005	0	113,555	0	113,555	Overspend comprises the following: £31k Other Parks & Play Provision; £32k Abbey Gardens; £20k Nowton Park; £7k West Stow Country Park; £14k Cemeteries; £7k Off Street Car Parks; £7k Industrial & Business Units
Services - Fees and Charges	(14,013)	0	0	270	114,509	0	100,766	0	100,766	Overspend mainly relates to Off Street Car Parks - £97k re: Derbyshire CC Cinema Parking Income.
TPP - Security	0	0	102	0	96,748	0	96,850	0	96,850	£89k additional Security costs associated with Woodlands Hotel; £3k additional security Vicon House.
Services - Legal/Court Fees	5,699	35,416	600	44,965	7,094	0	93,774	0	93,774	Major variances: £35k Legal Services; £20k Health & Safety at Work Act; £25k Development Control (offset by Reserve Contributions).
Materials - General	0	0	0	755	92,379	0	93,134	0	93,134	Increased forecast costs on: £18k - Street Cleansing £18k - Trade Waste £21k - Grounds Maintenance £39k Waste & Cleansing Operatives. Approx. £25k of this additional spend can be attributed to COVID-19 PPE.
Contract Cleaning	0	0	6,052	0	85,179	0	91,231	(20,000)	71,231	Income/Expenditure Net-Off comprises: £20k additional costs for Haverhill House Caretake/Security, recovered in Fees - Other; Overspend made up of: £19k West Suffolk House (variation orders), see also additional income from SC; £13k West Suffolk Operational Hub. Remaining overspend is in respect of consumables and variation orders across other sites.
Grounds Maintenance - Contract	0	0	0	0	78,715	0	78,715	0	78,715	Forecast Overspends on: £65k District Highway Services. £14k Grounds Maintenance Operatives.
Computing - Purchase of Hardware	20,249	3,024	8,848	2,737	32,042	434	67,334	(70,497)	(3,163)	Various overspends, including: £20k Anglia Revenues Partnership; £15k Waste & Street Scene; Plus a number of smaller variances.
Accommodation Costs	0	370	65,855	0	0	0	66,225	0	66,225	£28k Housing Options - Advice & Prevention; £21k Housing Options - Severe Weather Emergency Provision; £10k Housing Options - Outreach Services.
Services - Bank Charges	60,628	0	0	0	1,768	0	62,396	0	62,396	Mainly relates to increased Bank & associated charges - under review

Budget Variances by Assistant Director - by detailed account line

Appendix F (ii)

March 2020

Variance Level: **£25k**

Details	Resources and Performance £	HR, Legal and Democratic £	Families and Communities £	Planning and Regulatory £	Operations £	Growth £	Total Variance £	Income / Expenditure Net-Off £	Net Forecast Variance £	Notes (figures in brackets represent underspends or additional income)
Miscellaneous Expenses	5,362	1,658	(61,624)	17,300	43,864	51,838	58,398	(72,761)	(14,363)	£21k Trade Waste Cardboard Collection Rebates (Roro Service); £25k Hsg Development & Strategy re: S106 monies funded from Reserves; (£20k) Housing Options - Severe Weather Emergency Provision (SWEP); (£45k) Families & Communities Portfolio Holder Budget - requested to Carry Forward;
Electricity	0	0	244	(2,495)	54,740	0	52,489	0	52,489	Main overspends are: £25k West Suffolk House - costs shared with SCC; £26k West Suffolk Operational Hub - budget being worked through.
TPP - Recycling Disbursements	0	0	0	0	47,820	0	47,820	0	47,820	Increased costs in respect of Blue Bins, mainly arising from West Suffolk's share of additional haulage costs due to redevelopment of the Materials Recycling Facility (MRF).
External Printing	0	36,254	(6,245)	(3,094)	21,352	(794)	47,473	(38,000)	9,473	£38k Additional costs associated with the Refuse Round Reviews. See also increased Salary Costs Capitalised re: West Suffolk Operational Hub.
Mobile Phones - Equipment Purchase & Call Charges	(1,641)	5,473	12,079	12,248	14,830	2,686	45,675	0	45,675	Relates to a number of overspends across all services, arising from additional devices and increased usage.
R & M of Buildings	0	0	1,814	0	43,293	0	45,107	0	45,107	Various overs & unders, but includes Athenaeum Boiler Replacement & Refit works to 36 James Carter Road - see corresponding additional utilisation of Building Maintenance Reserve
Spare Parts	0	0	0	0	43,724	0	43,724	0	43,724	Overspends across Waste and Street Scene Services.
Vehicles - Project Efficiencies	0	0	0	0	41,250	0	41,250	0	41,250	Relates to the West Suffolk Operational Hub business case. Vehicle efficiencies not realised as a result of round
Events - Equipment	0	0	0	0	0	37,208	37,208	0	37,208	Relates to Bury Christmas Fayre.
Vehicle Maintenance - Contract	0	0	0	0	36,480	0	36,480	0	36,480	Increased maintenance costs associated with Waste & Cleansing Services.
Homeless - Prevention Costs	0	0	36,267	0	0	0	36,267	0	36,267	Housing Options - Private Rented Sector Fund.
Business Rates	135	2,851	(4,334)	(12,529)	49,008	0	35,131	0	35,131	(£28k) - underspend on Industrial Properties (fewer vacancies) (£9k) - Guildhall, BSE (not WS any longer) (£13k) Solar Farm (lower than budgeted) (£8k) - Bus Stations £80k West Suffolk Operational Hub - budget included in overall net position
Services - Special Events	0	0	560	0	17,435	14,735	32,730	0	32,730	Additional spend on Leisure Events, see also increase in R9308 Leisure Service Income
Hire of Plant	0	0	0	0	32,154	0	32,154	0	32,154	Overspend mainly in respect of Grounds Maintenance Operatives.
Refunds	0	0	0	30,520	(1,680)	0	28,840	0	28,840	Refund of duplicate Planning Application Fee £28k relating to 2018.
Premises - Project Efficiencies	0	0	0	0	28,650	0	28,650	0	28,650	West Suffolk Operational Hub - Actual benefits realised through on various Premises cost lines.

Budget Variances by Assistant Director - by detailed account line

Appendix F (ii)

March 2020

Variance Level: £25k

Details	Resources and Performance £	HR, Legal and Democratic £	Families and Communities £	Planning and Regulatory £	Operations £	Growth £	Total Variance £	Income / Expenditure Net-Off £	Net Forecast Variance £	Notes (figures in brackets represent underspends or additional income)
Protective Clothing	0	0	426	198	25,323	292	26,239	0	26,239	Includes: £13k Waste & Cleansing Operatives; £4k Vehicle Workshop; £4k West Suffolk Operational Hub.
Total Deficit Variances over £25k (34 lines)	1,979,819	45,166	331,769	230,957	1,517,749	314,280	4,419,740	(2,901,734)	1,518,006	
Total Deficit Variances below £25k (66 lines)	681,520	402,525	411,175	174,156	1,026,893	329,273	3,025,542	(13,000)	3,012,542	
Total Expenditure Deficit:	2,661,339	447,691	742,944	405,113	2,544,642	643,553	7,445,282	(2,914,734)	4,530,548	
Total Expenditure (Surplus) / Deficit:	(2,535,440)	(17,748)	232,380	92,235	1,398,387	202,340	(627,846)	1,538,449	910,603	
GRAND TOTAL (SURPLUS) / DEFICIT:	(173,155)	(97,224)	(99,054)	48,026	804,719	(30,500)	452,812	0	452,812	

Salary Variances by Assistant Director

Appendix F (iii)

March 2020

Details	Resources and Performance £	HR, Legal and Democratic £	Families and Communities £	Planning and Regulatory £	Operations £	Growth £	Total Variance £	Notes (figures in brackets represent underspends or additional income)
Salaries - Basic Pay	(364,157)	(139,344)	(75,784)	(117,209)	(384,360)	(99,108)	(1,179,962)	All services showing vacancies. Resource and Performance £129k due to vacancies generated through the restructure and senior roles vacated prior to the restructure process.
Salaries - Employers National Insurance	(15,761)	(10,694)	(5,596)	(19,447)	(42,019)	(12,215)	(105,732)	Associated savings allied with establishment vacancies.
Salaries - Other Pay	11,059	4,811	12,368	1,695	14,519	501	44,953	Variance mainly relates to Maternity Cover.
Salaries - Overtime	2,365	129	7,973	585	98,819	2,838	112,709	Variance mainly comprises: £7k Anglia Revenues Partnership; £50k Waste & Cleansing Operatives; £22k CCTV; £6k Trade Waste; £9k Markets; Plus a number of other smaller variances.
Salaries - Statutory Sick Pay	0	0	0	0	151	0	151	
Salaries - Employers Superannuation	(581,435)	(57,815)	84,466	(17,789)	(110,568)	(38,996)	(722,137)	Associated savings allied with establishment vacancies. Includes £490k reduction in pension payment to SCC re: deficit fund - transferred to the Invest to Save Reserve.
Salaries - Apprenticeship Levy	0	30,865	0	0	0	0	30,865	Current rate of around £7k per month
Salaries - ARP Efficiency Savings	49,646	0	0	0	0	0	49,646	Relates to ARP payline differences, and offset within Reimbursement - ARP.
Car Allowances	(4,268)	(765)	4,432	(14,626)	(8,569)	(10,663)	(34,459)	Associated savings allied with establishment vacancies.
Essential User Lump Sum	2,759	1,667	624	(6,604)	7,900	2,627	8,973	
Car Allowances - DTA	0	0	0	0	8,682	0	8,682	
Lease Cars - Lease Charges	10,596	(768)	3,771	10,924	(7,675)	(9,177)	7,671	
Salaries - Project Efficiencies	0	0	0	0	22,750	0	22,750	
Capitalised Salaries	0	10,704	0	0	(168,622)	187,359	29,441	Under-capitalisation as a result of timings of Capital projects coming to fruition. Includes £141k WSOH Capitalised Salaries not budgeted.
Capitalised Salaries - Single Council	0	0	0	0	0	0	0	
Salaries - Vacancy Savings	170,043	62,158	88,255	88,003	262,256	52,721	723,436	Budgeted vacancy saving (2.5% of Basic Pay, Employers NI, Pension etc.). Actual estimate showing through in each line in Cost of Employment.

Salary Variances by Assistant Director

Appendix F (iii)

March 2020

Details	Resources and Performance £	HR, Legal and Democratic £	Families and Communities £	Planning and Regulatory £	Operations £	Growth £	Total Variance £	Notes (figures in brackets represent underspends or additional income)
Agency Staff	(4,248)	(43,760)	14,079	7,570	103,662	(65,000)	12,303	Includes: (£65k) Strategic Property; (£50k) HR & Payroll; (£6k) ICT; £11k Trade Waste; £16k Grounds Maintenance; £73k Waste & Cleansing Operatives; £14k Housing Options Advice & Prevention; £12k Mobile Marketing
Seconded Staff Costs	0	0	(40,000)	0	0	0	(40,000)	Mainly relates to Housing Options - Severe weather Emergency Provision (SWEP)
Pension Costs - Early Retirements	202,362	0	0	0	0	0	202,362	Funded from the Invest to Save Reserve.
Pension Fund Interest Costs	0	0	0	0	0	0	0	
Expected Return on Pension Assets	0	0	0	0	0	0	0	
Medical Fees	497	106	150	135	1,493	96	2,477	
Officers Professional Subscriptions	(463)	1,972	(192)	(1,326)	1,618	(2,445)	(836)	
Gratuities	(617)	0	0	0	0	0	(617)	
Insurance - Employees	521	0	0	0	0	0	521	
Insurance - Professional Indemnity	0	0	0	0	0	0	0	
Staff Advertising Costs	300	5,326	1,619	2,308	3,119	5,083	17,755	
Recruitment & Interview Expenses	0	1,000	(2,000)	0	(3,100)	0	(4,100)	
Staff CRB Police Checks	0	0	(36)	0	(50)	0	(86)	
Professional Development Training	3,815	(31,303)	0	4,668	4,837	3,945	(14,038)	
Corporate Training Costs	225	(19,908)	0	0	0	0	(19,683)	
Compensation for Loss of Office	128,234	0	0	0	0	0	128,234	Compensation arising from staffing restructures - funded from Invest to Save
Child Care Voucher - Service Charge	580	0	0	0	0	0	580	
Staff Welfare Costs	0	14,246	4,800	0	0	0	19,046	
Drug & Alcohol Abuse Initiatives	0	911	0	0	0	0	911	
Trade Union Expenses	0	408	0	0	0	0	408	
Public Transport	2,555	3,436	4,289	3,575	1,226	1,886	16,967	
Subsistence	238	976	330	804	514	816	3,678	
Reimbursement - Staffing Costs	(10)	(332)	(13,269)	0	0	0	(13,611)	
Employee Costs Financed from Reserves	(238,823)	116,097	(69,149)	0	14,243	17,283	(160,349)	under-utilisation of reserves arising from staffing vacancies, see also underspends in Basic Pav. NI. Pensions etc.
Total Salary Variances:	(623,987)	(49,877)	21,130	(56,734)	(179,174)	37,551	(851,091)	