

Variations over £10,000

Costc	Costc (T)	Cipfa grp	Account	Account (T)	Original Budget	Budget Adjustments	Working Budget	Actuals	Variance	Budget Holder
A00	Economic Development	4	451	Partnership grants	89,170	0	89,170	67,050	(22,120)	T. Warren
Reason For Variance General underspend on provision of Grants and Exyernal Services payments										
B00	Building Control	4	424	External Services	41,100	5,000	46,100	31,556	(14,544)	B. Farrar
	Building Control	9	920	Fees for services	(545,000)		(545,000)	(533,115)	11,885	
Reason For Variance The 424 account is predominantly for the payment of consultant engineers, etc and is dependant upon market trends, legislation, etc. and can fluctuate - the underspend demonstrates a careful approach to use resources which offsets other areas of increased expenditure.										
K70	Consultation	4	424	External Services	32,100	(5,000)	27,100	7,895	(19,205)	N. Malin
Reason For Variance Fewer consultation exercises than planned were undertaken, resulting in consultancy and survey savings.										
L50	Highways Agency	9	907	Contributions - Oxfordshire Cc	(23,500)	(2,700)	(26,200)	(40,678)	(14,478)	I. Matten
L50	Highways Agency	5	502	Third Party Payments - Groun	37,660	(9,900)	27,760	46,363	18,603	I. Matten
Reason For Variance Throughout the year we were in negotiations with Oxfordshire County Council regarding the cost of grass cutting in Urban areas which we undertake on their behalf. In the past we have always subsidised some of the cuts to maintain a certain standard. The County Council have agreed to reimburse the full costs associated with the work which has resulted in increased income of £14,478. The third party payments and actual income should, therefore, correspond. There is, however, a difference of just over £4k because the third party payment for March 2005 has been included in the 2005/06 financial year.										
L80	Electoral Registration	4	424	External Services	10,950	5,000	15,950	3,110	(12,841)	M. Beviere
Reason For Variance The money in this budget is for the conduct of the Parish Boundary review which has been completed and sent to the Electoral Commission for approval. The previous Monitoring Officer did all the work on the review and passed it to me for completion when he left. My understanding is that he was unable to offer this as a saving this year because, until the EC approve the boundary changes, we may need to use the money for further enquiries. I hope to hear from the EC before October approving all the proposed boundary changes. Once this has happened, we may use a small amount to have new maps made up but apart from that it could be offered up as a saving.										
M70	Local Land Charges	4	424	External Services	16,020	0	16,020	2,385	(13,635)	S. Commins
Reason For Variance This is due to money allocated for the next stage of the Uniform system remaining unspent. This will be required as soon as those problems are resolved.										
M80	Reprographics	4	414	Printing	52,000	0	52,000	72,335	20,335	J.Howard

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M80	Reprographics	4	418	Stationery - Other Stationery	45,000	0	45,000	55,570	10,570	J.Howard
Reason For Variance Both budgets demand driven by customer requirements.										
N10	Development Control	9	920	Fees For Services	(440,000)	(122,400)	(562,400)	(612,199)	(49,799)	R. Hood
N10	Development Control	4	423	Advertising	17,400	0	17,400	30,766	13,366	R. Hood
Reason For Variance 920: Greater number of planning applications than expected received, paying higher fees under the new Government fee regime. 423: Greater number of applications requiring formal advertisement than expected.										
N50	Corporate Core	4	424	External Services	116,360	29,500	145,860	138,422	(7,438)	N. Davies
N50	Corporate Core	9	955	Interest	(13,000)	0	(13,000)	2,345	15,345	N. Davies
N50	Corporate Core	4	438	Bank Charges	0	0	0	12,820	12,820	N. Davies
Reason For Variance 424: Expenditure on this code covers a wide variety of corporate matters and it is not always possible to exactly calculate what will be required in any year. 955: The overspend relates to interest on a loan the Vale made the County Council in respect of the old mortuary. The interest should have decreased every year but unfortunately the same figure has been credited to the accounts since 1999/2000 438: Bank charges should be left in a cost centre unapportioned. In 2006-07 they should be coded to N60 - unapportioned overheads. A budget will have to be created for them.										
P31	Wantage client	9	935	Leisure fees & charges	0	0	0	(41,580)	(41,580)	C. Webb
		9	948	Reimbursements - OCC	0	0	0	(18,034)	(18,034)	C. Webb
Reason For Variance Income due to the Council for the period prior to the transfer of leisure centres to a contractor in 2004/05, not posted in that year.										
P32	Faringdon Client	2	203	Repairs & maintenance of buil	0	10,120	10,120	(11,708)	(21,828)	C. Webb
	Faringdon Client	5	506	Third Party Payments - Gener:	0	170,160	170,160	192,396	22,236	C. Webb
Reason For Variance 203: Accrual (£13,824) from 2004/05 not cleared. 506: A late invoice (June 05) for 04/05 was posted in 05/06 to the value of £14k. This related to operational expenditure from the old T63 code and was not budgeted for in the newly set up Client Codes where that expenditure is not required.										
P91	Tilsley Client	5	502	Third Party Payments - Groun	0	15,900	15,900	27,330	11,430	C. Webb
P91	Tilsley Client	9	935	Leisure fees & charges	0	0	0	(30,012)	(30,012)	C. Webb
Reason For Variance 502: Historic budget for this element is circa £28k. In 2004/05 the budget was reduced in error as a result of externalisation of the Management Function. The budget needs to be increased to £28k. This need was raised in 2004/05 935: Income due to the Council for the period prior to the transfer of leisure centres to a contractor in 2004/05, not posted in that year.										
T06	Mobile Home Parks	9	928	Commission	(35,000)	(48,640)	(83,640)	(96,545)	(12,905)	L. Rodway
Reason For Variance Overachieved commission income. Budget fluctuates according to the transactional value of assignments. This variance was noted through										

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										regular budget monitoring. A budget adjustment was made for £48,640. A couple of transactions completed at year end created the variance shown.
T13	Prop Man - Non operation	9	941	Rents - Other Property	(2,100)	0	(2,100)	(40,692)	(38,592)	A. Morgan
T13	Prop Man - Non operation	9	970	Service Charges	0	(63,530)	(63,530)	(116,444)	(52,914)	A. Morgan
	Reason For Variance	T13 941: Income was miscoded/mispsted to this budget. This included £8,000 of income which was misposted to another cost centre. This was identified through periodic budget monitoring. In October and thereafter each month the nature of errors occurring on this account was monitored and corrected as they occurred through monthly liaison meetings with Finance. An examination of the account allows this income to be more accurately predicted this year. A budget adjustment was proposed as part of the overall package of measures to effect corporate savings. There should be no re occurrence next year subject to coding.								
		T13 970: Two accrual entries for £49,000 & £66,000 respectively were made at the end of April. This represented an estimate of likely expenditure in relation to service charges. Repetition is likely due to the nature of the recharge calculation and the significant variations which occur when major expenditure and hence recovery occurs.								
T21	Licensing	9	968	Licence Fees	(140,710)	34,000	(106,710)	(131,462)	(24,752)	R. Paddock
	Reason For Variance	Budget adjustment over estimated, as the number of TENS, change of licence details and the number of personal and premise application underestermated as this is the first year of application.								
T28	Recycling	9	948	Reimbursements - Oxfordshire	(402,200)	55,400	(346,800)	(354,212)	(7,412)	A. Windust
T28	Recycling	5	505	Third Party Payments - Recycl	1,083,420	10,000	1,093,420	984,965	(108,455)	A. Windust
T28	Recycling	9	921	Fees For Use Of Facilities	(160,000)	(39,000)	(199,000)	(122,625)	76,375	A. Windust
	Reason For Variance	949: 1 month's income overaccrued. Actual income for year £354,210 giving a variance of £7,410 505: Underspend due to the late start of various recycling schemes. The budget included £167K for payments relating to the Brown Bin scheme for the whole year. At the end of the year, only £78k had been expended on Brown Bins. 921: The original budget of £160K was the subject of an SBCF, which reduced the expected income to £116k due to the reduction in charges to residents. The introduction of the 2nd phase of the Brown Bin scheme was expected to bring in an additional £29k of income. Delays in bin deliveries reduced this to £6-7K. Therefore by my estimate, the under recovery of income is £23k not £76K.								
T29	Refuse collection	9	918	Sales	(27,500)	0	(27,500)	(40,192)	(12,692)	A. Windust
T29	Refuse collection	4	424	External Services	105,090	0	105,090	18,275	(86,815)	A. Windust
T29	Refuse collection	9	948	Reimbursements - Oxfordshire	(71,000)	0	(71,000)	(4,960)	66,040	A. Windust
	Reason For Variance	918: This relates to green sack income. The income includes some mis-coded bulky waste monies relating to transaction 640646 totalling								

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										£9,628. The rest of the over recovery is due to the expected fall in demand not happening after the introduction of the brown bin scheme. 424 & 948 are linked as the income relates to reimbursements from OCC for the disposal of abandoned vehicles. A SBCF was submitted in early November to reflect the reduction in costs to the Vale along with reduction in income from OCC. The effect of the SBCF should have been to reduce the T29 424 by £83k and T29 948 by £59K
T31	Street Cleansing	5	506	Third Party Payments - Gener:	115,900	0	115,900	93,333	(22,567)	A. Windust
T31	Street Cleansing	5	503	Third Party Payments - Waste	778,230	0	778,230	787,041	8,811	A. Windust
										Reason For Variance Looking at Agresso, there is £7,215 coded to 503 when it should be 506. In addition the accrual amount of £137,760 in 503 may have been overstated by approx. £6,000 which reduces the overspend in 503 to £2,800 and the underspend in 506 is reduced to £15,351. Also, I have noticed that £2,300 (dog waste) has been coded to 506 when it should be coded to T81. An additional payment of £7,215 missing from 506
T33	Car park operations	9	932	Parking Fees	(707,020)	15,500	(691,520)	(675,684)	15,836	B. Mizen
T33	Car park operations	9	933	Season tickets	(84,400)	(10,000)	(94,400)	(117,187)	(22,787)	B. Mizen
										Reason For Variance Parking Fees have increased, It is now beneficial to purchase a season ticket.
T43	CCTV	4	403	Repairs & Maintenance of Furi	14,500	(2,000)	12,500	34,861	22,361	B. Jones
										Reason For Variance The deadline for accruing an invoice on this account was missed due to the absence of the budget holder on sick leave. It was decided that because the bottom line variance on the cost centre was within tolerance no action would be taken
T46	Homelessness	4	424	External services	21,500	12,000	33,500	13,981	(19,519)	P.Staines
										Reason For Variance This is grant received from the ODPM which has previously been unbudgeted for.
T47	Enabling	9	901	Government Grants	(716,100)	(20,000)	(736,100)	(717,182)	18,918	I. Forster
										Reason For Variance Budget set too high and comprises of part subsidy for DFG and PRC houses. The subsidy in respect of PRC houses is falling and will be phased out. The reduction is not reflected in the budget and a BCF will make adjustment for future years.
T51	Mortgages	9	946	Capitalised salaries	0	0	0	(27,417)	(27,417)	H. Bowen
										Reason For Variance This is the allocation of pool receipts acquired over 2 years. The debit is to capita receipts to reduce the amount payable to the Government.
T52	Community Safety	4	461	Community Safety grants	0	0	0	76,013	76,013	B. Jones
	Community Safety	9	901	Government Grants	0	0	0	(135,199)	(135,199)	B. Jones
										Reason For Variance The variance on 461 is due to unbudgeted expenditure, to be met from the government grant credited to 901T52.

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<p>The variance on account 901 is an over-recovery of grant income against budget - this appears because the Vale does not budget on T52 for the GOSE grant income or the matching expenditure.</p>										
T56	Benefit Fraud	9	901	Government Grants	(79,950)	0	(79,950)	(245,744)	(165,794)	H. Bowen
T56	Benefit Fraud	9	904	Overpayment Housing Benefit	(17,040)	(32,410)	(49,450)	(115,508)	(66,058)	H. Bowen
<p>Reason For Variance It appears we received subsidy for finding more overpayments (WIBS) than budgeted for. With regards to 904 relates to fraud incentives and as we recruited another fraud officer last year I would expect the work in this area to have increased. However, it would appear that the budget was not adjusted to reflect this. I have asked The Benefits Manager/Benefit Fraud Manager for their thoughts on this and will get back to you.</p>										
T61	Abingdon outdoor pool	9	949	Reimbursements - Town couni	(14,000)	0	(14,000)	0	14,000	C. Webb
<p>Reason For Variance No town council contribution due to the pool's closure in 2005/06.</p>										
T66	Parks & open spaces	9	921	Fees for use of facilities	(16,520)	0	(16,520)	(6,280)	10,240	I. Matten
<p>Reason For Variance Wantage Pitch and Putt has a short season due to staffing issues.</p>										
T73	Assisted Transport	4	422	Concessionary Travel	671,480	(471,000)	200,480	184,181	(16,299)	H. Bowen
<p>Reason For Variance The variance is a result of actually not knowing what the budget would really be as 2005/06 was the first year travel tokens were revoked. The Vale ceased providing these concessions and people had to claim bus passes instead so the usage and reimbursements to the bus companies were estimated, hence the variance.</p>										
T74	Community Grants	4	424	External Services	58,870	0	58,870	50,300	(8,570)	L. Edwards
<p>Reason For Variance The budget allocation of £58,870 represents the costs to this Council of granting National Non-Domestic Rate relief to charities, certain non profit making bodies and some clubs. In previous years the budget has been debited without any instruction by the budget holder and Howard and I assumed that this would be the case in 2005/2006. Please let me know if an instruction is required.</p>										
T76	Payment of Hsg Benefit	9	901	Government grants (net)	411,790	(159,660)	252,130	240,918	(11,212)	H. Bowen
<p>Reason For Variance Revised Housing Benefit calculation slightly out (0.8%), resulting in a minor underspend</p>										
T77	Payment of CTax Benefit	6	603	Non HRA rent rebates	3,957,050	80,000	4,037,050	4,061,474	24,424	H. Bowen
T77	Payment of CTax Benefit	9	901	Government grants	(3,946,810)	(160,000)	(4,106,810)	(4,085,121)	21,689	H. Bowen
<p>Reason For Variance Revised Council Tax Benefit calculation slightly out (0.6%), resulting in a minor overspend</p>										
T93	Direct Services Other	4	409	Materials	3,000	(1,000)	2,000	19,434	17,434	B. Farrar
<p>Reason For Variance (See U14 explanation below)</p>										
U02	Corporate Communicator	4	424	External Services	14,910	0	14,910	28,864	13,954	N. Malin
<p>Reason For Variance Incorrectly charged for edition of Waste Views which should have come from the Environmental Health budget.</p>										

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U04	Stws & Pump Stations - S 9	920	Fees For Services		(37,000)	0	(37,000)	(3,347)	33,653	B. Farrar
Reason For Variance (See U14 explanation below)										
U05	Stws & Pump Stations - P 9	920	Fees For Services		(25,700)	0	(25,700)	(9,718)	15,982	B. Farrar
Reason For Variance (See U14 explanation below)										
U09	Emptying Septic Tanks - \ 9	920	Fees For Services		(52,000)	(10,200)	(62,200)	(51,823)	10,377	B. Farrar
Reason For Variance (See U14 explanation below)										
U11	Emptying Septic Tanks - £ 9	920	Fees For Services		(64,740)	(14,500)	(79,240)	(67,402)	11,838	B. Farrar
Reason For Variance (See U14 explanation below)										
U14	Sewer Blockages - VHA 9	920	Fees For Services		(28,750)	(600)	(29,350)	(42,949)	(13,599)	B. Farrar
Reason For Variance Cost centres T93,U04,U05,U09,U11 and U14 are all within the Direct Service range of work. The Service Area was transferred to Building Control under special measures defined within the Council's Medium Term Financial Plan. During 2005-06, Direct Services commenced on a major overhaul in its operational and financial management. Many improvements are yet to take place in the future. However, there was insufficient time and scope to simplify the complex system of recharging that existed previously. As the working budget was expecting a deficit of £145K in Jan 2006 a saving of £50K was offered to the end of year accounts. It should be noted that the final deficit resulted in only a £77K deficit (including Address Management) representing an underspend (or saving) of over £68K. To this effect variances shown in the said cost centres above cannot be analysed in isolation but rather read within the whole Direct Service financial statement. During 2006-07 the number of cost centre shall be reduced and each service will have more accurate figures for income and expenditure.										
U29	Temp. Accommodation	4	425	Accommodation costs	0	180,000	180,000	389,986	209,986	P.Staines
		9	941	Rents - other property	0	(265,000)	(265,000)	(293,119)	(28,119)	
Reason For Variance Late claim for two years accommodation costs received from landlord. Full cost accrued in 2005/06.										

(342,669)