Detailed Explanation of Variances - General Fund - Period 9 December 2011

Policy & Scrutiny Committee	Cost Centre No.	Description	Main Group Heading	Details of Outturn Variance to Latest Approved Estimate and Proposals for Corrective Action	2011/12	2012/13	2013/14	2014/15
Leisure & Community Safety	1489	Aquadrome	Premises	Increase in utility costs due to price inflation	0	0	0	2,460
				Increase in NNDR due to change in rateable value & inflation rate in the pound	0	0	0	180
	1499	Leisure & Community Services	Employees	Savings due to vacancy	(8,000)	0	0	0
	1473	Playing Fields	Premises	Increase in utility costs due to price inflation	0	0	0	2,700
				Increase in NNDR due to change in rateable value & inflation rate in the pound	0	0	0	120
	1594	Grounds Maintenance	Employees	Efficiency savings identified in 2012-15 service plans	0	(32,380)	(32,380)	(32,380)
			Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(9,020)	(9,020)	(9,020)
	1455/56	Watersmeet	Premises	Increase in utility costs due to price inflation	0	0	0	4,390
				Increase in NNDR due to change in rateable value & inflation rate in the pound				700
				Variance on IAS 19 - see reconciliation table below	(32,040)	(32,420)	(22,990)	(5,550)
				TOTAL For Leisure & Community Safety	**(40,040)**	**(73,820)**	**(64,390)**	**(36,400)**

Detailed Explanation of Variances - General Fund - Period 9 December 2011

Policy & Scrutiny Committee	Cost Centre No.	Description	Main Group Heading	Details of Outturn Variance to Latest Approved Estimate and Proposals for Corrective Action	2011/12	2012/13	2013/14	2014/15
Sustainable Environment	1236	Office Services	Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(10,000)	(10,000)	(10,000)
	1260	Garages	Premises	Increase in NNDR due to change in rateable value & inflation rate in the pound	0	0	0	180
			Income	Increase in garage rent for inflation uplift	0	0	0	(25,140)
	1565	Batchworth Depot	Premises	Increase in utility costs due to price inflation	0	0	0	1,390
				Increase in NNDR due to change in rateable value & inflation rate in the pound	0	0	0	1,110
	1400	Parking Enforcement	Agency	Inflation Increase in contractor payments	0	6,440	6,610	6,770
			Premises	Increase in NNDR due to change in rateable value & inflation rate in the pound	0	0	0	2,130
	1545	Development Management	Employees	Efficiency savings identified in 2012-15 service plans	0	(16,000)	(16,000)	(16,000)
			Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(7,200)	(7,200)	(7,200)
				Reduction in scanning costs	(15,000)	0	0	0
			Income	Reduction in planning fees due to continuing economic downturn and increased permitted development rights	50,000	50,000	50,000	50,000
				Increase in Pre -planning advice and condition fees	(15,000)	(15,000)	(15,000)	(15,000)
			Income	Efficiency savings identified in 2012-15 service plans	0	(10,400)	(10,400)	(10,400)
	1547	Development Plans	Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(150)	(150)	(150)
			Income	Increase in Pre -planning advice	0	(3,000)	(3,000)	(3,000)
				Efficiency savings identified in 2012-15 service plans	0	(4,000)	(4,000)	(4,000)
	1548	Building Control	Income	Reduction in inspection fees due to continuing economic downturn	40,000	30,000	20,000	20,000
	1237	Head of Sustainability	Transport	Adjustment to leased car	1,790	2,690	2,690	2,690
	1549	Planning Administration	Employees	Efficiency savings identified in 2012-15 service plans	0	(600)	(600)	(600)
			Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(1,180)	(1,180)	(1,180)
				Variance on IAS 19 see reconciliation table below	(36,660)	(38,480)	(23,870)	(7,670)
				TOTAL For Sustainable Environment - Environmental Services	**25,130**	**(16,880)**	**(12,100)**	**(16,070)**

Detailed Explanation of Variances - General Fund - Period 9 December 2011

Policy & Scrutiny Committee	Cost Centre No.	Description	Main Group Heading	Details of Outturn Variance to Latest Approved Estimate and Proposals for Corrective Action	2011/12	2012/13	2013/14	2014/15
Sustainable Environment - Housing	1194	Homelessness	Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(17,000)	(17,000)	(17,000)
				Variance on IAS 19 see reconciliation table below	(5,900)	(6,070)	(3,710)	(1,280)
				TOTAL For Sustainable Environment - Housing Services	**(5,900)**	**(23,070)**	**(20,710)**	**(18,280)**
				TOTAL For Sustainable Environment - Environmental Services	**19,230**	**(39,950)**	**(32,810)**	**(34,350)**

Detailed Explanation of Variances - General Fund - Period 9 December 2011

Policy & Scrutiny Committee	Cost Centre No.	Description	Main Group Heading	Details of Outturn Variance to Latest Approved Estimate and Proposals for Corrective Action	2011/12	2012/13	2013/14	2014/15
Public Health	1403	Sewerage	Premises	Efficiency savings identified in 2012-15 service plans	0	(3,090)	(3,090)	(3,090)
	1428	Kerbside Recycling	Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(15,000)	(15,000)	(15,000)
			Income	Efficiency savings identified in 2012-15 service plans		(160,000)	(120,000)	(120,000)
	1431	Pest Control	Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(140)	(140)	(140)
	1427	Clinical Waste	Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(1,000)	(1,000)	(1,000)
	1434	Environmental Maintenance	Transport	Efficiency savings identified in 2012-15 service plans	0	(2,020)	(2,020)	(2,020)
	1436	Commercial Team	Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(790)	(790)	(790)
			Agency	Efficiency savings identified in 2012-15 service plans	0	(5,000)	(5,000)	(5,000)
	1446	Cemeteries	Premises	Increase in NNDR due to change in rateable value & inflation rate in the pound	0	0	0	260
	1442	Residential Team	Transport	Efficiency savings identified in 2012-15 service plans	0	(2,550)	(2,550)	(2,550)
			Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(200)	(200)	(200)
			Income	Termination of service level agreement for gas servicing with Thrive Homes	0	4,110	4,110	4,110
	1445	Licences	Employees	Efficiency savings identified in 2012-15 service plans	0	(400)	(400)	(400)
			Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(1,730)	(1,730)	(1,730)
	1448	Environmental Protection	Employees	Efficiency savings identified in 2012-15 service plans	0	(30,000)	(39,960)	(39,960)
	1449	Environmental Health Support	Employees	Efficiency savings identified in 2012-15 service plans	0	(500)	(500)	(500)
			Transport	Efficiency savings identified in 2012-15 service plans	0	(100)	(100)	(100)
			Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(850)	(850)	(850)
	1590	Waste Services	Employees	Efficiency savings identified in 2012-15 service plans	0	(22,600)	(22,600)	(22,600)
			Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(3,300)	(3,300)	(3,300)
	1592	Environmental Maintenance Contractor	Employees	Efficiency savings identified in 2012-15 service plans	0	(8,480)	(8,480)	(8,480)
			Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(3,300)	(3,300)	(3,300)
	1595	Trade Waste Contractor	Employees	Efficiency savings identified in 2012-15 service plans	0	(2,350)	(2,350)	(2,350)
	1596	Clinical Waste Contractor	Employees	Efficiency savings identified in 2012-15 service plans	0	(1,410)	(1,410)	(1,410)
				Variance on IAS 19 see reconciliation table below	(67,600)	(69,110)	(49,370)	(9,560)
				TOTAL For Public Health	**(67,600)**	**(329,810)**	**(280,030)**	**(239,960)**

Detailed Explanation of Variances - General Fund - Period 9 December 2011

Policy & Scrutiny Committee	Cost Centre No.	Description	Main Group Heading	Details of Outturn Variance to Latest Approved Estimate and Proposals for Corrective Action	2011/12	2012/13	2013/14	2014/15
Resources	1208	CSC	Supplies & Services	Efficiency savings identified in 2012-15 service plans	0	(6,000)	(2,000)	(6,000)
	1209	Democratic Representation	Supplies & Services	Reduction in number of Councillors re Boundary Commission (rephased from 2013/14 previously reported in period 5	0	0	0	(100,000)
	1219	Miscellaneous Costs/Income	Supplies & Services	Removal of target efficiency savings as these are now reflected in service plans elsewhere on this appendix	0	48,000	144,000	144,000
	1233	Shared Services Implementation	Supplies & Services	Underspend on budget as not required	(200,000)	0	0	0
	1203	Elections	Income	Income from Parish Council elections	(15,000)	0	0	0
	1292	Basing House	Premises	Increase in utility costs due to price inflation	0	0	0	770
	1235	Miscellaneous Properties	Premises	Increase in NNDR due to change in rateable value & inflation rate in the pound	0	0	0	540
	1223	Corporate Resources	Transport	Adjustment to leased car	2,450	3,670	3,670	3,670
	1291	Three Rivers House	Premises	Increase in NNDR due to change in rateable value & inflation rate in the pound	0	0	0	13,300
	3252	Revenues - Shared Services	Agency	Increase in tempoary staff to cover backlog	8,090	0	0	0
	3253	Benefits - Shared Services	Agency	Increase in tempoary staff to cover backlog	90,870	0	0	0
	1291	Three Rivers House	Premises	Increase in utility costs due to price inflation	0	0	0	13,220
	3031	Provisions	Employees	Vacancy Provision	0	0	0	(120,000)
				Variance on IAS 19 see reconciliation table below	(78,270)	(81,110)	(51,580)	(15,940)
				TOTAL For Resources	**(191,860)**	**(35,440)**	**94,090**	**(66,440)**

Detailed Explanation of Variances - General Fund - Period 9 December 2011

Policy & Scrutiny Committee	Cost Centre No.	Description	Main Group Heading	Details of Outturn Variance to Latest Approved Estimate and Proposals for Corrective Action	2011/12	2012/13	2013/14	2014/15
Other	3042	Parish Precepts	Precept	Increase of 4.5% re inflation	0	0	0	69,940
	3033	Interest Received	Income	Variance due to rate and cashflow changes	25,130	(39,290)	(49,380)	(23,380)
	3044	Taxation & Government	Funding	Reduction in Revenue Support Grant by 7.1%	0	0	0	264,483
	3030	Pension Adjustment	Transfers	FRS 17 Adjustment Interest Paid	(960,000)	(960,000)	(960,000)	(960,000)
				FRS 17 Adjustment Return on Assets	(162,000)	(162,000)	(162,000)	(162,000)
	3035/3037	Reserves	Transfers	Contra entry to IAS 19 pension adjustment included in Policy & Scrutiny Committee figures above and includes cost centre 1220 Non Distributed costs (past service) shown in Resources Policy & Scrutiny Committee	1,321,670	(270)	(75,070)	(75,070)
	3039	Adjustments Under Statute		IAS 19 Adjustments - HCC Pension	(69,722)	1,258,940	1,258,070	1,334,860
				Demanded from Council Tax Payers - re increase in Council Tax base	0	(23,652)	(24,242)	(251,420)
					155,078	**73,728**	**(12,622)**	**197,413**

	2011/12	2012/13	2013/14	2014/15
Total Variance	**(125,192)**	**(405,292)**	**(295,762)**	**(179,737)**

Reconciliation Table Re IAS 19	2011/12	2012/13	2013/14	2014/15
Variances on IAS 19 Leisure & Community	(32,040)	(32,420)	(22,990)	(5,550)
Variances on IAS 19 Sustainable Environment	(42,560)	(44,550)	(27,580)	(8,950)
Variances on IAS 19 Public Health	(67,600)	(69,110)	(49,370)	(9,560)
Variances on IAS 19 Resources	(78,270)	(81,110)	(51,580)	(15,940)
Reserves	1,321,670	(270)	(75,070)	(75,070)
Pension Adjustment - Interest Paid and Return on Assets	(1,122,000)	(1,122,000)	(1,122,000)	(1,122,000)
Adjustments Under Statute	(69,722)	1,258,940	1,258,070	1,334,860
Total	**(90,522)**	**(90,520)**	**(90,520)**	**97,790**

Detailed Explanation of Variances - General Fund - Period 8 November 2011

Policy & Scrutiny Committee	Cost Centre No.	Description	Main Group Heading	Details of Outturn Variance to Latest Approved Estimate and Proposals for Corrective Action	2011/12	2012/13	2013/14
Leisure & Community Safety	1227	Community Safety	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(1,270)	(3,980)
			Supplies & Services	Saving on West Herts Against Crime payments	(6,750)	0	0
	1265	Performance Management	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(400)	(1,250)
	1267	Community Partnerships	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(1,290)	(3,900)
	1454	Community Arts	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(260)	(810)
	1463	Active Community Development	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(360)	(1,130)
	1471	Trees & Landscapes	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(2,420)	(7,410)
	1477	Play Rangers	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(470)	(1,410)
	1494	Leisure Development	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(1,200)	(3,700)
	1495	Play Schemes	Employees	correction of budget reduction that was double counted in period 7	25,000	0	0
	1499	Leisure & Community Services	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(2,240)	(6,830)
	1594	Grounds Maintenance	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(4,250)	(12,980)
	1455/56	Watersmeet	Employees	Adjustment to reflect a 1% reduction on pay inflation.		(1,250)	(3,830)
				TOTAL For Leisure & Community Safety	**18,250**	**(15,410)**	**(47,230)**

Detailed Explanation of Variances - General Fund - Period 8 November 2011

Policy & Scrutiny Committee	Cost Centre No.	Description	Main Group Heading	Details of Outturn Variance to Latest Approved Estimate and Proposals for Corrective Action	2011/12	2012/13	2013/14
Sustainable Environment	1234	Sustainability Projects	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(490)	(1,550)
	1237	Head Of Sustainability	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(690)	(2,090)
	1238	Asset Management	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(2,710)	(8,260)
	1391	Land & Property Services	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(1,020)	(3,110)
	1400	Parking Enforcement	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(300)	(910)
	1545	Development Management	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(5,010)	(15,130)
	1546	Director of Community & Environmental Services	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(1,450)	(4,380)
	1547	Development Plans	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(2,700)	(8,260)
	1548	Building Control	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(3,280)	(10,120)
	1549	Planning Administration	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(860)	(2,600)
				TOTAL For Sustainable Environment - Environmental Services	**0**	**(18,510)**	**(56,410)**

Detailed Explanation of Variances - General Fund - Period 8 November 2011

Policy & Scrutiny Committee	Cost Centre No.	Description	Main Group Heading	Details of Outturn Variance to Latest Approved Estimate and Proposals for Corrective Action	2011/12	2012/13	2013/14
Sustainable Environment - Housing	1112	Housing Services Needs	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(4,210)	(12,860)
				TOTAL For Sustainable Environment - Housing Services	**0**	**(4,210)**	**(12,860)**
				TOTAL For Sustainable Environment - Environmental Services	**0**	**(22,720)**	**(69,270)**

Detailed Explanation of Variances - General Fund - Period 8 November 2011

Policy & Scrutiny Committee	Cost Centre No.	Description	Main Group Heading	Details of Outturn Variance to Latest Approved Estimate and Proposals for Corrective Action	2011/12	2012/13	2013/14
Public Health	1420	Domestic Waste	Income	Decrease in income received from glass sales due to the dramatic fall in price	20,000	30,000	30,000
	1427	Clinical Waste Client	Income	Increase in fees & charges Minute No. PH.PP32/11	0	(35,110)	(35,110)
	1428	Kerbside Recycling	Income	Decrease in income received from glass sales due to the dramatic fall in price	10,000	18,000	18,000
	1431	Pest Control	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(300)	(940)
			Income	Increase in fees & charges Minute No. PH.PP34/11	0	(1,170)	(1,170)
	1436	Commercial Team	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(1,480)	(4,610)
	1439	Animal Control	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(340)	(1,040)
				Increase in fees & charges Minute No. PH.PP34/11	0	(190)	(190)
	1446	Cemeteries	Income	Increase in fees & charges Minute No. PH.PP32/11	0	(5,400)	(5,400)
	1442	Residential Team	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(2,040)	(6,250)
	1445	Licences	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(880)	(2,610)
			Income	Increase in fees & charges Minute No. PH.PP34/11	0	(1,230)	(1,230)
	1448	Environmental Protection	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(3,750)	(11,450)
	1449	Environmental Health Support	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(990)	(3,010)
	1590	Waste Services	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(13,060)	(39,850)
	1592	Environmental Maintenance	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(3,470)	(10,570)
	1595	Trade Waste Contractor	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(1,200)	(3,660)
	1596	Clinical Waste Contractor	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(710)	(2,140)
				TOTAL For Public Health	**30,000**	**(23,320)**	**(81,230)**

Detailed Explanation of Variances - General Fund - Period 8 November 2011

Policy & Scrutiny Committee	Cost Centre No.	Description	Main Group Heading	Details of Outturn Variance to Latest Approved Estimate and Proposals for Corrective Action	2011/12	2012/13	2013/14
Resources	1208	CSC	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(5,650)	(17,250)
			Supplies & Services	Saving on uniforms	(3,000)	0	0
	1223	Director of Corporate Resources & Governance	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(1,190)	(3,660)
	1224	Communications	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(1,040)	(3,190)
	1229	Support Services	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(290)	(920)
	1231	Legal Practice	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(3,320)	(10,130)
	1232	Committee Administration	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(1,550)	(4,760)
	1236	Office Services	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(2,080)	(6,320)
	1239	Electoral Administration	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(830)	(2,520)
	1261	Chief Executive	Employees	Adjustment to reflect a 1% reduction on pay inflation.	0	(1,550)	(4,730)
	1291	Three Rivers House	Premises	Increase in utility costs	2,000	2,000	2,000
	3031	Provisions	Employees	The employee budget is based on a full establishment. This represents an average monthly reduction in the provision	10,000	0	0
				TOTAL For Resources	**9,000**	**(15,500)**	**(51,480)**

	2011/12	2012/13	2013/14
Total Variance	**57,250**	**(76,950)**	**(249,210)**