

Appendix A1: Budget Variances Greater than £100,000

Adult Social Care & Public Health

Budget	Explanation	December Variance 2020/21 £000s	March Variance 2020/21 £000s	Change £000s
Covid Pressures				
All client groups	Market pressures	5,196	4,047	(1,149)
All client groups	Client related expenditure - all client groups	309	117	(192)
All client groups	Service user contributions	360	360	0
Employees	Other worker related expenditure	275	178	(97)
All client groups	Delayed transformation and other savings	940	940	0
All client groups	Care cost from hospital discharge schemes funded by Health	19,165	19,759	594
All client groups	Funding from Health for hospital discharge schemes	(19,165)	(19,759)	(594)
All client groups	Covid proportion of unused direct payments and respite care*	(1,000)	(1,900)	(900)
All client groups	Day services closure *	(400)	(730)	(330)
All client groups	Tricuro day centres closure *	(180)	(900)	(720)
Savings in June Mitigation Strategy				
Fundamental Base Budget Review	Budget rebase including LGR disaggregated amounts, care costs and reduced activity due to Covid-19 such as mileage and training.	(1,300)	(1,300)	0
Employee Costs - Care	Savings relating to vacant posts.	(1,000)	(1,000)	0
Long Term Conditions	Reduction in placement numbers as measures are put in place to provide alternative provision in a client's own home.	(500)	(500)	0
Long Term Conditions	Implementation of a strengths based approach to assessment and enhanced review programme of support being provided to residents receiving home care, ensuring that care packages meet eligible needs under the Care Act 2014.	(300)	(300)	0
Long Term Conditions	Implementation of a strengths based approach to assessment and enhanced programme of review of support being provided to residents who use direct payments, ensuring that care packages meet eligible needs under the Care Act 2014.	(200)	(200)	0

Tricuro Savings	Efficiency savings in relation to care services provided by Tricuro.	(200)	(200)	0
Employee Costs - Commissioning & Improvement	Savings relating to service restructure.	(110)	(110)	0
Day Opportunity Initiatives	Consistent application of eligibility criteria across the BCP Council area.	(100)	(100)	0
Other Pressures and Savings				
Employees	Saving from vacancies	0	(650)	(650)
Care Packages	Demand for care from all client groups*	2,232	671	(1,561)
Client Contributions	Additional contributions including deferred payments from all client groups	(2,305)	(2,661)	(356)
Miscellaneous	Other pressures and savings	(264)	(115)	149
Total Adult Social Care & Public Health		1,453	(4,353)	(5,806)

* Q3 restated - adjustment between care packages within other pressures and covid budget variances

Children's Services

Budget	Explanation	December Variance 2020/21 £000s	March Variance 2020/21 £000s	Change £000s
Covid Pressures				
Social Care	Additional numbers and complexity of places, including high transport costs	4,161	4,496	335
Employees	Staffing restructures	229	229	0
Social Care	Early help contact / S17/ and loss of income	710	636	(74)
Savings in June Mitigation Strategy				
Employee Costs	Savings relating to service restructure.	(237)	(237)	0
Supplies & Services - Miscellaneous	Budgets temporarily underspent due to Covid-19 and budgets that can be permanently reduced.	(200)	(200)	0
Commissioning Framework	Review of commissioning framework and service level agreements.	(165)	(165)	0
Partnership Reserve	One-off return of partnership reserve not progressed with a review of early help offer in progress.	(100)	0	100
Other Items Below £100k.	Various budget reductions.	(55)	(55)	0
Other Pressures and Savings				
Employee Costs	Post Ofsted action plan	310	310	0
Employee Costs	Pressures continuing from last year in the front door and business support and new pressure in SEN team, operation Thunderstorm, systems and localities.	2,173	2,457	284
SEN Transport	The annual home to school transport budget is traditionally volatile and challenging. It is demand led and the degree of difficulty magnified by the pandemic. Some of the underspend is directly attributable to school closures, where contactors were paid less and their staff furloughed.	230	(73)	(303)
Mainstream Transport		0	(344)	(344)
SEN Legal Costs	Cost of tribunals	150	172	22
Miscellaneous	Other smaller pressures and savings / vacancy drag	(413)	(330)	83
Public Health	Contribution of pan Dorset public health service underspend to council spend on public health activities	(500)	(500)	0
Total Children's Services		6,293	6,396	103

Environment & Community

Budget	Explanation	December Variance 2020/21 £000s	March Variance 2020/21 £000s	Change £000s
Covid Pressures				
Waste Services	Income-generating services - loss of trade waste income, weighbridge and skip hire - better than forecast in quarter 4.	1,385	859	(526)
Highways Maintenance	Small pressures at outturn	15	0	(15)
Bereavement Services	Establishment of excess death facility, additional service activity, implementation of social distance measures, mortuary.	862	833	(29)
Catering & Concessions	Income loss due to closures	262	256	(6)
Temporary Accommodation	Accommodation and food costs - some costs transferred to COMF, remaining mitigated by income	2,826	2,522	(304)
Temporary Accommodation	Security costs - some costs transferred to COMF, remaining mitigated by income	1,056	496	(560)
Temporary Accommodation	Housing subsidy shortfall - quarter 4 increase mitigated by housing benefit	611	850	239
Temporary Accommodation	Temporary Accommodation - night support worker	387	356	(31)
Temporary Accommodation	Resettlement officer, cleaning, enhanced rent deposits	185	648	463
Temporary Accommodation	Housing Benefit	(848)	(1,206)	(358)
Temporary Accommodation	MHCLG specific grants for homelessness plus reprioritisation of other grants	(3,084)	(3,473)	(389)
Housing	Telecare	85	74	(11)
Housing - Facilities Management	Reduced income for works, pressure shared with HRA in quarter 4 and third lockdown has less impact than expected	942	475	(467)
Communities	Licensing/Markets loss of income	373	339	(34)
Communities	Application of COMF and CEV grant to eligible expenditure	0	(400)	(400)
Parks and Open Spaces	Kings Park Nursery, Catering, Golf, Hengistbury Head Visitor Centre & Land Train	661	414	(247)
Savings in June Mitigation Strategy				
Communities:				
Supplies & Services - Miscellaneous	Review of budgets that will be temporarily underspent due to Covid-19.	(150)	(150)	0

Employee Costs - Regulatory	Savings relating to service restructure.	(121)	(121)	0
Employee Costs - Communities	Savings relating to vacant posts.	(69)	(69)	0
Other Items Below £100k.	Various budget reductions.	(142)	(142)	0
Environment:				
2020/21 priorities <i>(some restoration through later 100 day plan)</i>	Removal or reduction of priorities relating to climate change, street cleansing, unauthorised encampments and highways maintenance.	(582)	(582)	0
Employee Costs	Savings relating to vacant posts.	(384)	(384)	0
Poole Crematorium	Continue with current service provision.	(103)	(103)	0
Waste & Cleansing Collection Rounds	Efficiencies relating to collection round re-balancing	(77)	(77)	0
Supplies & Services - Miscellaneous	Review of budgets that will be temporarily underspent due to Covid-19.	(69)	(69)	0
Other Items Below £100k.	Various budget reductions plus increased income relating to cess pit emptying and replacement bins.	(145)	(145)	0
Housing:				
Supplies & Services - Miscellaneous	Review of budgets that will be temporarily underspent due to Covid-19.	(406)	(406)	0
Solar Panel Income	Solar panel income for HRA stock, increased garage rents, and greater than expected in quarter 4.	(300)	(474)	(174)
Bad Debt Provision	Temporary suspension of contribution to rent deposit bad debt provision.	(150)	(150)	0
Employee Costs - Housing	Savings relating to vacant posts.	(138)	(138)	0
Employee Costs	Temporary changes to establishment budget and reduced vacancy back fill.	(109)	(109)	0
Other Items	Various budget reductions below £100k.	(52)	(52)	0
Other Pressures and Savings				
Recharge Income	Rebase income budget in line 2019/20 outturn	246	246	0
Waste Services	Largely due to non application of RDF taxes	(546)	(546)	0
Housing	Housing Related Support Contract Saving	(100)	(180)	(80)
Housing	Telecare income prudent income projection throughout year	0	(555)	(555)
Bereavement Services	Coroners' inquest provision for rare but high cost cases	0	140	140
Highways Maintenance	Improved income in relation to dropped kerbs and capital works	0	(300)	(300)
	Other Items Below £100k.	122	96	(26)
Total Environment & Community		2,443	(1,227)	(3,670)

Regeneration & Economy

Budget	Explanation	December Variance 2020/21 £000s	March Variance 2020/21 £000s	Change £000s
Covid Pressures				
Car Parking	Parking charges, PCN income	11,916	9,928	(1,988)
Seafront and Tourism	Short term beach hut lets, concession income	3,913	3,127	(786)
Culture and Heritage	Highcliffe Castle, Arts & Museums, Libraries, Archives, Russell Cotes	1,012	1,326	314
Leisure Centres	BH Live, SLM, Two Riversmeet	3,472	3,080	(392)
Growth and Infrastructure	Recharges to capital schemes	1,344	6	(1,338)
Upton Country Park	All park activities	103	46	(57)
Transportation	Free use of Beryl bikes by NHS staff and key workers	30	30	0
Resort Management	Costs to ensure a safe and compliant resort after lockdown easing	1,253	800	(453)
Planning	Covid-19 impact on fees	534	512	(22)
Building control	Covid-19 impact on fees	529	571	42
Savings in June Mitigation Strategy				
Destination & Culture:				
Supplies & Services - Miscellaneous	Review of budgets that will be temporarily underspent due to Covid-19.	(1,320)	(1,105)	215
Air Festival	Net savings from cancellation of the air festival.	(232)	(271)	(39)
2020/21 Budget Priorities	Removal of budget priority relating to Culture.	(150)	(150)	0
Employee Costs	Savings relating to vacant posts.	(113)	(113)	0
Other Items Below £100k.	Various budget reductions.	(61)	65	126
Development:				
2020/21 Budget Priorities	Removal of budget priority relating to Regeneration.	(326)	(326)	0
Employee Costs	Savings relating to vacant posts.	(184)	(184)	0

Supplies & Services - Miscellaneous	Review of budgets that will be temporarily underspent due to Covid-19.	(106)	(106)	0
Growth & Infrastructure:				
Supplies & Services - Miscellaneous	Review of budgets that will be temporarily underspent due to Covid-19.	(688)	(688)	0
Employee Costs	Savings relating to vacant posts.	(510)	(510)	0
Other Items Below £100k.	Various budget reductions.	(40)	(40)	0
Planning	Salaries and non pay savings	(149)	173	322
Building control	Salaries and non pay savings	(88)	(77)	11
Other Pressures and savings				
Car parking	Richmond Gardens car park sink hole repair	71	71	0
Highways Network Management	Traffic lights and signalling contract pressures	92	99	7
Car parking	Business rates	114	114	0
Passenger Transport	Adult Social Care Fleet	250	0	(250)
Street Lighting	PFI contract pressure	197	197	0
Smart Cities	Improved recovery of rechargeable costs	(100)	(169)	(69)
Smart Cities	Specialist staff reserve	0	169	169
Transport Development	Reduced activity and associated consultant costs	(215)	(157)	58
Flood and Coastal	Reduced activity and associated salary costs	(200)	(431)	(231)
Sustainable Transport	Loss of departure income from Travel Interchange	72	72	0
Sustainable Transport	£93k unspent policy budget; £58k other	0	(151)	(151)
Engineering	Additional staff and agency costs less savings from reduced activity within bridges, structures, street lighting and transport planning services	0	(242)	(242)
Highways Network Management	Signal maintenance contract savings	0	(180)	(180)
Highways Network Management	Increased streetworks notices and inspections income, improved ability to recharge staff to the street permit set up	0	(242)	(242)
Leisure Centres	Leisure contract reserve	0	900	900
Engineering	Bridges and Structures Backlog Maintenance Reserve	0	164	164
Miscellaneous	Other pressures and savings	0	84	84
Total Regeneration & Economy		20,420	16,392	(4,028)

Resources

Budget	Explanation	December Variance 2020/21 £000s	March Variance 2020/21 £000s	Change £000s
Covid Pressures				
Land Charges	Loss of income due to reduced activity	150	33	(117)
Registrars	Reduced weddings, increased death certificates	700	574	(126)
Housing Benefits	Housing Benefit Subsidy	50	45	(5)
ICT Services	Budget WAN saving undeliverable as unable to be on site	243	215	(28)
PPE Purchases	Central Purchases not within services	600	343	(257)
Tax Collection	Reduction in court summons income from Council Tax and NNDR	1,116	1,116	0
Customer Services	Overtime and equipment	60	57	(3)
Law & Governance	Legal Fees	63	63	0
Other Pressures	Miscellaneous other (< £100k overall)	184	157	(27)
Savings in June Mitigation Strategy				
Supplies & Services - Miscellaneous	Review of budgets that will be temporarily underspent due to Covid-19 and budgets that can be permanently reduced.	(514)	(514)	0
Employee Costs	Savings relating to vacant posts.	(250)	(250)	0
Insurance	Temporary reduction in contribution to insurance provision.	(200)	(200)	0
Election Reserve	Temporary removal of election reserve contribution.	(170)	(170)	0
Housing Benefits	Unused budget for the harmonisation of local council tax support scheme.	(146)	(146)	0
Other Pressures and savings				
Resources	Salary cost pressures in place of budgeted draw down of reserves	61	189	128
Resources	Major Projects Team - Accommodation Strategy funded by revenue	0	236	236
Resources	Other cost pressures (including additional spend on telephones and mobile phone data)	574	423	(151)
Resources	Changes to members allowances as agreed 24 November 2020 Council	76	76	0

Resources	Centralisation of stationery project to manage spend	(100)	(122)	(22)
Resources	Revenues and Benefits / Stour Valley and Poole Partnership	0	(245)	(245)
Resources	IT and IS underspends in Desktop Replacement and Microsoft Licences	0	(373)	(373)
Resources	Insurance higher than anticipated recharges to outside parties	0	(152)	(152)
Resources	Russell Cotes backdated insurance recharges	0	(100)	(100)
Resources	Law and Governance external legal fees and school appeals income	0	(226)	(226)
Total Resources		2,497	1,029	(1,468)

Corporate Items

Budget	Explanation	December Variance 2020/21 £000s	March Variance 2020/21 £000s	Change £000s
Covid Pressures				
Investment Property	Rent reductions / company administrations	2,328	2,146	(182)
Savings in June Mitigation Strategy				
Furloughed Staff	Estimated claim	(807)	(980)	(173)
Pension Costs	Saving in pension contribution to reflect actual costs.	(30)	(303)	(273)
Other Pressures and savings				
Flexible use of capital receipts	Use of capital receipts to offset cost of Transformation in revenue	0	(310)	(310)
Transformation	Contribution towards transformaton reserve	13,282	13,282	0
Revenue capital contribution	Saving previously planned now contributed to reserves	(2,480)	0	2,480
Contribution to transformation	Planned revenue contribution to transformation - no longer required	100	0	(100)
Estates Management	Revenue impact of estates project (November Cabinet)	251	250	(1)
Transformation - Smarter Structures	External support to increase the pace of change	350	350	0
100 Day Plan	Additional in-year expenditure across various areas as outlined in quarter 3 report, unspent budget carried forward in earmarked reserves	365	365	0
Interest Payable	Reduction in interest rates on temporary borrowing cost	(182)	(28)	154
Investment Income	Reduction in interest rates means lower investment returns	23	(42)	(65)
Pension Costs	Pension capitalisation costs previously assumed to be funded from reserves	0	640	640
Investment Property	Revenue expenditure on surplus assets	0	(79)	(79)
One off small items	Various expenditure / income items	(65)	306	371
Other Grant Income	Administration charged against grants received in year	0	(263)	(263)
Total Corporate Items		13,135	15,334	2,199