

Brentwood Borough Council
General Fund Provisional Outturn 2019/20

Subjective	Over/ (Under spend) £'000	Explanation of material variances
Employee Related Expenditure	(323)	Delays in recruitment and vacancies resulted in an underspend of £316(-)k; partially offset by additional agency costs £69k. Reduction in general overtime £32(-)k, including lower than forecast overtime to undertake the move back to the Town Hall £26(-)k. Training budget savings £20(-)k.
Premises Related Expenditure	(62)	Repairs cost lower than anticipated.
Transport Related Expenditure	46	Ageing vehicle fleet resulting in additional vehicle repairs - £45k. Most of the Fleet vehicles are due for replacement in 2020/21, which will reduce the revenue budget in future.
Supplies & Services	177	Increased provision for bad debts due to changes in international accounting practice and increased arrears - £87k. Increase cost of providing recycling sacks and bins - £16k, balanced by additional income. Reduction in level of legal claim provision - £45(-)k. Requirement to include various service provision in the Accounts due to assessment of legal advice - £140k. Office accommodation underspent - £32(-)k.
Fees & Services	42	Asset Management project work delayed - £41(-). Increased B&B costs - £23k. Asset valuation and treasury charges increased £47k. Trade Waste disposal costs increased £21k, with the base budget increased accordingly going forward.
Communication & Computing	(90)	Various ICT costs lower than anticipated £78(-)k, primarily network maintenance.
Third Party Payments	67	Fraud service costs lower than anticipated £18(-) k. Application of reserves for LDP lower than anticipated due to delay in LDP work £253K. Project

Appendix A

		work savings £72(-)k Increased corporate finance costs - £19k for Finance system upgrade preparation.
Interest Payments	56	Advance to SAIL £6m higher than forecast in the Treasury Strategy, resulting in additional interest costs.
Government Grant Income	(420)	Additional Business Rates grants received to support retail as per C Govt March 2020 budget - £140k. Additional Planning Policy grant received - £268k.
Interest income	216	The advance of £19m to SAIL was later than initially planned, resulting in loss of interest income to the Council compared to the forecast.
Total of Other Minor Variances	78	
TOTAL Variance	(213)	