## Pendle Borough Council - Provisional Revenue Outturn 2019/20

## APPENDIX E

Directorate         -           Net all indirectorate          -           Financial Services         -           Financial Service Costs         -           Presence of the bad debts provision         -           Additional Norman Costs         -           Presencial Service Costs         -           Presencial Service Costs         -           Presencial Service Costs         -           Cost cost Control Control Control In relation to DADD in 18/120         -           Control Control Control Control Control Service Costs         -           Control	<u>Variances +/- £10,000</u>	Over/(Under) Spend £'000
Total Directorie     -       Financial Service Costs     -       Financial Service Costs     -       Additional Allowances     -       Persion Strain Costs Server than budgeted     (2)       Contract Conner Software Charver accuration relation to JADU In 18/19     (3)       Contract Conner Software Charver accuration relation to JADU In 18/19     (3)       Contract Conner Software Charver accuration relation to JADU In 18/19     (30)       Contract Conner Software charver accuration relation to JADU In 18/19     (30)       Contract Conner Software charver accuration relation to JADU In 18/19     (30)       Constract Conner Software charver accuration relation to JADU In 18/19     (30)       Overspeed on constitution; costs in creation to cover by Mersey Audit     17       Net al Other variances charver     (40)       Democratic and Legal Services     (20)       Service Area     (41)       Elections constraincy costs in relation to post     (21)       Lestions constraincy costs constraint post     (22)       Lestions constraint cost costs     (8)       Total Democratic and Legal Services     (8)       Building Cost Coll     (8)       Total Democratic and Legal Services     (2)       Elections constraint, cost cost cost cost cost cost cost of the year     (2)       Lectiont cost cost cost cost cost cost cost cos	Directorate	
Plancial Services Plancial Services Plancial Services Plancial Service Costs Plancial Service	Net all variances <£10k	-
Financial Service Costs       38         Additional Allowances       2         Persion Strink Costs lower than budgeted       (21)         Central Telephones       (83)         Recover, of overgraint telephones costs - recharge within GFUND       (83)         Contact Centre       (61)         Service Area Moding Account       (80)         Contact Centre       (81)         Service Area Moding Account       (81)         Underspeed on staffing cost Audit and Finance       (81)         Overspeed on consultancy costs in relation to Cover by Mersey Audit       17         Net al Onter variances <210%	Total Directorate	-
Financial Service Costs       38         Additional Allowances       2         Persion Strink Costs lower than budgeted       (21)         Central Telephones       (83)         Recover, of overgraint telephones costs - recharge within GFUND       (83)         Contact Centre       (61)         Service Area Moding Account       (80)         Contact Centre       (81)         Service Area Moding Account       (81)         Underspeed on staffing cost Audit and Finance       (81)         Overspeed on consultancy costs in relation to Cover by Mersey Audit       17         Net al Onter variances <210%		
Increase in contribution to bad debts provision 33 Additional Mowance 422 Pension Strain Corts Wave than budgeted 222 Central Telephones 425 Recovery of overpaid telephone costs - rechange within GFUND 63 Contact Centre Software COX - over accrual in relation to JADU in 18/19 65 Service Area Moding Account 10 JADU in 18/19 75 Service Area Moding Account 10 JADU in 18/19 75 Contact Centre Software COX - over accrual in relation to JADU in 18/19 75 Service Area Moding Account 10 JADU in 18/19 75 Total Finandial Services 75 Democratic and Legal Services 75 Service Area Moding Account 10 JADU in 18/19 75 Total Finandia Services 75 Democratic and Legal Services 75 Service Area Modies Account 10 JADU In 18/19 75 Total Finandia Services 75 Democratic and Legal Services 75 Service Area Modies Services 75 Democratic and Legal Services 75 Service Area Modies 10 JADU In 18/19 75 Democratic and Legal Services 75 Service Area Modies 10 JADU In 18/19 75 Democratic and Legal Services 75 Democratic and Legal Services 75 Service Area Modies 10 JADU In 18/19 75 Democratic and Legal Services 75 Democratic Modies Control Services 75 Development Modies Control 10 JADU 19/19 JADU 19/19/19/19/19/19/19/19/19/19/19/19/19/1		
Additional Allowances       (12)         Persion Static Oasts lower than budgeted       (23)         Recovery of overgial telephone costs - recharge within GFUND       (43)         Contact Centre Software CCN - over accrual in relation to JADU in 18/19       (45)         Service Area       (30)         Underspeed on staffing costs - Audit and Finance       (30)         Oversigned on staffing costs - Audit and Finance       (30)         Oversigned on staffing costs - Audit and Finance       (30)         Oversigned on staffing costs - Audit and Finance       (30)         Oversigned on staffing costs - Audit and Finance       (30)         Democratic and Legal Services       (20)         Elections consultancy costs in relation to cover by Mersey Audit       (21)         Legal fee income bigher than anticipated       (23)         Indialing Control       (23)         Legal fee income bigher than anticipated       (11)         Test Income budget concella due to increased activity in year       (26)         Development Management       (26)         Development Management       (26)         Test Income budget concella due to an increase in the number of licence applications       (23)         Economic Development Management       (22)         Total Planning, E C ber & Regulatory Services		38
Central Telephones         (43)           Recovery of overpald telephone costs - recharge within GFUND         (63)           Contact Centre Software CCN - over accrual in relation to JADU in 18/19         (64)           Service Area         (30)           Underspeed on staffing costs - Audit and Finance         (30)           Overspeed on consultancy costs in relation to cover by Mersey Audit         (7)           Net all other variances - SciDA         (30)           Overspeed on staffing costs - Audit and Finance         (30)           Overspeed on staffing costs - Audit and Finance         (30)           Democratic and Legal Services         (20)           Service Area         (20)           Elections solarity budget savings due to vacent post         (14)           Elections solarity budget savings due to vacent post         (13)           Building Cortol         (21)           Consultancy forts coung for vacant post         (22)           Building Cortol         (23)           Consultancy forts coung for vacant post         (24)           Planning application fees - due to an increase in the number of licence applications         (23)           Exclose for wall cont field action at due to increased activity in year         (26)           Development         (22)           Building Contol		
Recovery of surgraft elephone costs - rechage within GFUND     (43)       Contact Centre     (16)       Service Area Notifier Account     (16)       Capacity Grid Invoices paid re Empty Homes Review - no budget     31       Service Area Notifier Account     (10)       Overspend on consultancy cests in relation to cover by Mersey Audit     (17)       Net all other variances < CLUK	Pension Strain Costs lower than budgeted	(12)
Contact Centre         (16)           Service Area Holding Account         (36)           Service Area         (30)           Overspend on staffing cots - Audit and Finance         (30)           Overspend on consultancy cots in relation to cover by Mersey Audit         (37)           Net all other variances - ELOK         (28)           Democratic and Legal Services         (28)           Service Area         (28)           Elections salary budget savings due to vacant post         (14)           Elections salary budget savings due to vacant post         (21)           Elections salary budget savings due to vacant post         (22)           Legal Fee income higher than anticipated         (13)           Planning split fee income higher to increased activity in year         (26)           Democratic and Legal Services         (21)           Building Contol         (22)           Consultancy fees budget no expenditure in year         (26)           Devocating Income - excess income due to an increase in the number of licence applications         (23)           Excitions field for the due to an number of high value applications received in final third of the year         (17)           Taai Licensing Income - excess income due to an increase in the number of licence applications         (23)           Exciton Devologneent Management		
contract Centre Software CCN - over accuration relation to JADU in 18/19       (16)         Service Area Molding Account       31         Capacity Grid Invoices pail or Empty Homes Review - no budget       31         Service Area       (30)         Overspend on consultancy costs in relation to cover by Mersey Audit       17         Net all other variances 4510k       (5)         Ford Financial Services       (20)         Service Area       (21)         Permocratic and Legal Services       (21)         Service Area       (22)         Legal Fee income higher than antificabled       (23)         Total Financial Services       (21)         Service Area       (21)         Bioing Cortol       (23)         Total Democratic and Legal Services       (21)         Financing E: Dove & Regulatory Services       (21)         Bioing Cortol       (23)         Consultancy resubudget - no expenditure in year       (21)         Fer Income budget exceeded due to increased activity in year       (22)         Consultancy resubudget - no expenditure in year       (22)         Total Democratic and headit Basit for the contracted       (23)         Total Democratic and headit Basit for the contracted       (23)         Total Democratic and headit Bas		(43)
service Area Holding Account         31           Capacity Given invoices pair dre Empty Homes Review - no budget         32           Service Area         (30)           Overspend on consultancy costs in relation to cover by Mersey Audit         17           Net all other variances < 610k		(16)
Service Area         (30)           Overspend on consultancy costs in relation to cover by Mersey Audit         17           Net all other variances <2L0k		(10)
Underspend on staffing costs - Audit and Finance     (30)       Overspend on consultancy costs in relation to cover by Mersey Audit     72       Not all other variances <210k	•	31
Overspend on consultancy costs in relation to cover by Mersey Audit       17         Net all other variances <£10k		
Net all other variances <10k		
Total Financial Services       [20]         Democratic and legal Services       [14]         Elections consultancy costs covering for vacant post       [14]         Elections consultancy costs covering for vacant post       [21]         Legal Fee income higher than anticipated       [13]         Net all other variances <10k		
Democratic and Legal Services       (14)         Service Area       (14)         Elections solutancy costs covering for vacant post       22         Legal Fee income higher than anticipated       (13)         Net all other variances < 10k		(-)
Service Area       [14]         Elections cansultancy costs covering for vacant post       [21]         Legal Fee income higher than anticipated       [13]         Net all other variances <10k		()
Elections salary budget savings due to vacant post       [14]         Elections consultancy costs covering for vacant post       22         Legal Fee income higher than anticipated       [13]         Net all other variances <10k	Democratic and Legal Services	
Elections consultancy costs covering for vacant post       22         Legal Fee income higher than anticipated       (13)         Net all other variances < C10k		
Legal Fee income higher than anticipated       (13)         Net all other variances <10k		
Net all other variances <10k		
Total Democratic and Legal Services       [11]         Planning, Ec Dev & Regulatory Services       [11]         Building Control       (11)         Consultancy Fees budget - no expenditure in year       (26)         Development Management       (27)         Development Management       (12)         Taxi Licensing       (12)         Taxi Licensing Income - excess income due to an increase in the number of licence applications       (23)         Economic Development       (23)         Business Awards costs - budget transferred back to RER to support future years' awards       (24)         Net all other variances <£10k		
Planning, EC Dev & Regulatory Services         Building Control         Consultancy Fees budget exceeded due to increased activity in year         Pee Income budget exceeded due to increase activity in year         Development Management         Planning application fees - due to a number of high value applications received in final third of the year       (172)         Licensing       (23)         Economic Development       (23)         Economic Development       (25)         Downet Naragement       (23)         Business: Awards costs - budget transferred back to RER to support future years' awards       (22)         Net all other variances <10/k		
Building Control       (11)         Consultancy Fees budget - no expenditure in year       (11)         Fee Income budget exceeded due to increased activity in year       (26)         Development Management       (172)         Utensing       (23)         Economic Development       (23)         Economic Development       (23)         Business Awards costs - budget transferred back to RER to support future years' awards       (23)         Total Planning, Eco Development       (25)         Business Awards costs - budget transferred back to RER to support future years' awards       (22)         Total Planning, Eco Development       (25)         Bomestic Waste Collection - staff/agency cover above normal - own staff used in Recycle       26         Trade Waste - Additional Trades income       (26)         Open Spaces - LCC Verge Maintenance sub-contracted       26         Cemeteries - income levels       27         Landscape Maintenance - staffing/agency movements and control       23         Environmental Action Group- employee (beneficiaries) changes       (21)         Net all other variances <210k		
Consultancy Fees budget - no expenditure in year(11) Fee Income budget exceeded due to increased activity in year(26)Development Management Planning application fees - due to a number of high value applications received in final third of the year(172)Ucensing(23)Taxi Licensing Income - excess income due to an increase in the number of licence applications(23)Economic Development(32)Business Awards costs - budget transferred back to RER to support future years' awards12Net all other variances <£10k		
Fee Income budget exceeded due to increased activity in year       (26)         Development Management       [172]         Planning application fees - due to a number of high value applications received in final third of the year       [172]         Licensing       Taxi Licensing income - excess income due to an increase in the number of licence applications       (23)         Economic Development       12         Business Awards costs - budget transferred back to RER to support future years' awards       12         Net all other variances <£10k	•	(11)
Development Management       (172)         Planning application fees - due to a number of high value applications received in final third of the year       (172)         Taxi Licensing Income - excess income due to an increase in the number of licence applications       (23)         Economic Development       (23)         Business Awards costs - budget transferred back to RER to support future years' awards       12         Net all other variances <£10k		· · ·
Licensing       (23)         Task Licensing Income - excess income due to an increase in the number of licence applications       (23)         Economic Development       (32)         Business Awards costs - budget transferred back to RER to support future years' awards       12         Net all other variances <£10k		
Taxi Licensing Income - excess income due to an increase in the number of licence applications       (23)         Economic Development       (32)         Business Awards costs - budget transferred back to RER to support future years' awards       (32)         Total Planning, Ec Dev & Regulatory Services       (32)         Environmental Services       (32)         Environmental Services       (32)         Domestic Waste Collection - staff/agency cover above normal - own staff used in Recycle       26         Open Spaces - LCC Verge Maintenance sub-contracted       (36)         Open Spaces - LCC Verge Maintenance sub-contracted       36         Cemeteries - income levels       27         Landscape Maintenance - staffing/agency movements and control       (43)         Environmental Action Group - employee (beneficiaries) changes       (21)         Net all other variances <£10k		(172)
Economic Development       12         Business Awards costs - budget transferred back to RER to support future years' awards       12         Net all other variances < 10k	•	(22)
Business Awards costs - budget transferred back to RER to support future years' awards       12         Net all other variances <£10k		(23)
Net all other variances <£10k	•	12
Environmental Services       26         Trade Waste - Additional Trades income       (13)         Emergency Planning and Health & Safety - accrued estimate in 18/19 not required       (26)         Open Spaces - LCC Verge Maintenance sub-contracted       36         Cemeteries - income levels       27         Landscape Maintenance - staffing/agency movements and control       (43)         Enforcement Team - Fines for enforcement sub-contracted (District Enforcement Arrangement)       30         Environmental Action Group - employee (beneficiaries) changes       (21)         Net all other variances <£10k		(32)
Domestic Waste Collection - staff/agency cover above normal - own staff used in Recycle26Trade Waste - Additional Trades income(13)Emergency Planning and Health & Safety - accrued estimate in 18/19 not required(26)Open Spaces - LCC Verge Maintenance sub-contracted36Cemeteries - income levels27Landscape Maintenance - staffing/agency movements and control(43)Enforcement Team - Fines for enforcement sub-contracted (District Enforcement Arrangement)30Environmental Action Group - employee (beneficiaries) changes(21)Net all other variances <£10k	Total Planning, Ec Dev & Regulatory Services	(252)
Domestic Waste Collection - staff/agency cover above normal - own staff used in Recycle26Trade Waste - Additional Trades income(13)Emergency Planning and Health & Safety - accrued estimate in 18/19 not required(26)Open Spaces - LCC Verge Maintenance sub-contracted36Cemeteries - income levels27Landscape Maintenance - staffing/agency movements and control(43)Enforcement Team - Fines for enforcement sub-contracted (District Enforcement Arrangement)30Environmental Action Group - employee (beneficiaries) changes(21)Net all other variances <£10k		
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Emergency Planning and Health & Safety - accrued estimate in 18/19 not required       (26)         Open Spaces - LCC Verge Maintenance sub-contracted       36         Cemeteries - income levels       27         Landscape Maintenance - staffing/agency movements and control       (43)         Enforcement Team - Fines for enforcement sub-contracted (District Enforcement Arrangement)       30         Environmental Action Group- employee (beneficiaries) changes       (21)         Net all other variances <£10k		
Cemeteries - income levels       27         Landscape Maintenance - staffing/agency movements and control       (43)         Enforcement Team - Fines for enforcement sub-contracted (District Enforcement Arrangement)       30         Environmental Action Group- employee (beneficiaries) changes       (21)         Net all other variances <£10k		
Landscape Maintenance - staffing/agency movements and control(43)Enforcement Team - Fines for enforcement sub-contracted (District Enforcement Arrangement)30Environmental Action Group- employee (beneficiaries) changes(21)Net all other variances <£10k		
Enforcement Team - Fines for enforcement sub-contracted (District Enforcement Arrangement)       30         Environmental Action Group- employee (beneficiaries) changes       (21)         Net all other variances <£10k		
Environmental Action Group- employee (beneficiaries) changes       (21)         Net all other variances <£10k		· · · ·
Net all other variances <£10k		
Housing, Health and Engineering       Environmental Health Residential         Housing Standards increased fee income in relation to DFG work - many more applications processed in year       (42)         Service Area       3avings in relation to maternity leave, delay in recruitment and purchase of additional leave       (39)         Net all other variances <£10k		
Environmental Health Residential       (42)         Housing Standards increased fee income in relation to DFG work - many more applications processed in year       (42)         Service Area       (39)         Net all other variances <£10k	Total Environmental Services	(12)
Environmental Health Residential       (42)         Housing Standards increased fee income in relation to DFG work - many more applications processed in year       (42)         Service Area       (39)         Net all other variances <£10k	United to the set for the set	
Housing Standards increased fee income in relation to DFG work - many more applications processed in year       (42)         Service Area       (39)         Net all other variances <£10k		
Service Area       Savings in relation to maternity leave, delay in recruitment and purchase of additional leave       (39)         Net all other variances <£10k		(42)
Net all other variances <£10k		. ,
Total Housing, Health and Engineering       (115)         Liberata Services       Estates and Property Services         Elliott House - sale did not take place in 2019/20 as anticipated       49         Miscellaneous Property other - expected expenditure incurred was accommodated within the Capital Programme       (12)         No 1 Market Street Units 1 & 2 - Income received (budget nil)       (33)	Savings in relation to maternity leave, delay in recruitment and purchase of additional leave	(39)
Liberata Services         Estates and Property Services         Elliott House - sale did not take place in 2019/20 as anticipated       49         Miscellaneous Property other - expected expenditure incurred was accommodated within the Capital Programme       (12)         No 1 Market Street Units 1 & 2 - Income received (budget nil)       (33)		(34)
Estates and Property ServicesElliott House - sale did not take place in 2019/20 as anticipated49Miscellaneous Property other - expected expenditure incurred was accommodated within the Capital Programme(12)No 1 Market Street Units 1 & 2 - Income received (budget nil)(33)	i otal Housing, Health and Engineering	(115)
Estates and Property ServicesElliott House - sale did not take place in 2019/20 as anticipated49Miscellaneous Property other - expected expenditure incurred was accommodated within the Capital Programme(12)No 1 Market Street Units 1 & 2 - Income received (budget nil)(33)	Liberata Services	
Miscellaneous Property other - expected expenditure incurred was accommodated within the Capital Programme(12)No 1 Market Street Units 1 & 2 - Income received (budget nil)(33)		
No 1 Market Street Units 1 & 2 - Income received (budget nil) (33)		49
Net all other variances <±10k (18)		
	ivet all other variances <±10K	(18)

Total Estates and Property Services	(14)
Information Services	
Unspent portion of Refresh budget - part retained to fund £50k below Refresh expenditure not incurred within Capital Programme - to be stood within revenue	<mark>(42)</mark> 50
Net all other variances <£10k - this is re Liberata U/C our budget is higher than the charge Total Information Services	(8)
Revenue Services	
Council Tax - Bailiff and court costs expenditure lower than anticipated	(14)
Allpay costs lower than anticipated	(13)
Reduction in court costs recovered	30
Net adjustments in relation to the closure of the Housing Benefit account	
Rent Allowances payments higher than budgeted	96
Overpayments - no transactions recorded against this budget	(135)
Rent Rebate higher than budget	(203)
Recovery of Overpayments lower than budget	217
	(25)
Service Area - Performance Incentive Payment to be stood from revenue	37
Service Area - Over accrual in 18/19 re PIP	(16)
Service Area - Liberata U/C budget exceeded costs	(19)
Net all other variances <£10k	(3)
Total Revenue Services	(23)
Human Resources	
Net all variances <£10k	(6)
Total Human Resources	(6)
Total Liberata Services	(43)
TOTAL VARIANCE ON THE NET COST OF SERVICES	(453)
Corporate Income and Expenditure	
Area Committees - Expenditure classified as Revenue - no budget provision	12
Interest and investment income - surplus monies/increased rates above levels assumed at revised budget	(46)
Section 31 grant - additional receipts	(16)
Net all other variances <£10k	(17)
Total Corporate Income and Expenditure	(67)
NET VARIATION	(520)