

# Appendix C

## Budget Variations 2020/21 – Revised Budget compared to Approved Budget

No.		Approved Budget £	Revised Budget £	Variance £
1	Net Cost of Services	14,180,730	15,614,260	1,433,530
2	Corporate Income/Expenditure	(1,939,610)	(5,432,240)	(3,492,630)
<b>3</b>	<b>Net Expenditure</b>	<b>12,241,120</b>	<b>10,182,020</b>	<b>(2,059,100)</b>
4	Use of Specific Reserves	2,927,790	4,647,870	1,720,080
<b>5</b>	<b>Budget Requirement</b>	<b>15,168,910</b>	<b>14,829,890</b>	<b>(339,020)</b>

	Subjective	Variance £
1	Grant to Pendle Leisure	1,002,780
2	Shortfall in Recovery of Court Costs - Council Tax	322,000
3	Reduction in Trade Waste Income	172,900
4	Reduction Planning Application Fees	155,100
5	Internal Audit Contract	90,000
6	Additional Cost of Bulky Waste Subcontractors	75,000
7	Bad Debts Write Off Additional Provision	45,000
8	Change in Rent Allowances	40,640
9	Additional Cost of Members' Allowances	40,610
10	Other Service Recharges	38,530
11	Shortfall in Rents Income	37,010
12	Reduction in Fines & Kennelling Charges	31,530
13	Pest Control	27,730
14	Preventing Homelessness	23,760
15	Off Street Parking Enforcement	22,220
16	Rents : Misc Properties	20,170
17	Building Repair & Maintenance	17,010
18	Receipts Vatable	16,760
19	Admin Charge for Replacement Bins	13,630
20	Liquor Licences	10,500
21	Grounds : Repair & Maintenance	10,280
22	Equipment, Furniture & Materials	(10,190)
23	Election Officers Fees	(10,270)
24	Expenses	(10,510)
25	Grants	(10,660)
26	Telephones	(11,530)
27	Repair & Maintenance	(13,240)
28	C Tax Admin Subsidy	(14,350)
29	Insurances	(15,390)
30	Appeals	(16,000)
31	Environmental Works	(16,200)
32	Garden Waste Income	(17,230)
33	Printing & Stationery	(19,500)
34	Elections Canvassers' Fees	(21,660)
35	Additional Allowances	(21,830)
36	Hire of Transport	(23,380)
37	Insurance	(23,430)
38	Services	(27,230)
39	Debt Recovery Fees	(30,000)
40	Waste Disposal Costs	(34,400)
41	Additional funding from Staff Resv	(34,430)
42	Cemeteries Income	(38,470)
43	Capital Charges	(66,620)
44	Fees & Charges	(88,640)
45	Liberata	(176,800)
46	Budgets with changes less than £10k	(27,670)
<b>47</b>	<b>Variance Net Cost of Services</b>	<b>1,433,530</b>
<b>Corporate Income and Expenditure</b>		
48	Reduction in Minimum Revenue Provision	(50,320)
49	Reduction in External Interest Payable	(121,700)
50	Capital Charges	63,350
51	Interest and Investment Income	60,000
52	Additional Business Rates Section 31 Grant	(3,445,580)
53	Business Rates - LCC Share or Retained Levy	1,620
<b>54</b>	<b>Variance Corporate Income and Expenditure</b>	<b>(3,492,630)</b>
55	Change in the Use of Reserves (excl Budget Strategy Reserve)	1,720,080
<b>56</b>	<b>Change in Use of Budget Strategy Reserve</b>	<b>(339,020)</b>