

Questions for Hart Council Meeting 29 July 2021

To Portfolio Holder for Finance (or suitable deputy)

- 1) Why have the actuals for FY18/19 and FY19/20 changed between the publication of the [draft budget in February 2021](#) and the final budget published this month? Is there any impact on the published statutory accounts for those years?

Draft Published Feb 2021

Service Summary 2021_22				
Service Area	2018_19 Actuals	2019_20 Actuals	2020_21 Budget	2021_22 Budget
Summary By Service				
Corporate Services	5,469,133	7,693,925	5,208,407	3,893,592
Community Services	-4,356,913	612,948	1,030,169	2,459,232
Place	2,155,570	2,307,271	2,098,411	2,112,951
Technical and Environmental Maintenance	2,118,756	626,528	3,082,837	2,937,908
Grand Total	5,386,545	11,240,672	11,419,824	11,403,683

Final Published Jul 2021

Service Summary 2021_22				
Service Area	2018_19 Actuals	2019_20 Actuals	2020_21 Budget	2021_22 Budget
Summary By Service				
Corporate Services	5,102,290	7,330,086	5,208,407	3,251,951
Community Services	-4,356,913	612,948	1,030,169	2,268,244
Place	2,155,570	2,388,210	2,098,411	2,172,921
Technical and Environmental Maintenance	2,118,756	545,590	3,082,837	3,673,232
Grand Total	5,019,702	10,876,833	11,419,824	11,366,349

- 2) There are big differences between the budgets agreed for the Service Areas in March and final budget published this month. What governance processes were used and who authorised such massive swings in the budget and are they in accordance with the constitutional budget procedures 3 and 5 as well as financial regulations FR10 and FR12 which limit changes unless approved by full council?

Service Area	Draft 21/22 Budget	Final 21/22 Budget	Delta
Corporate Services	3,893,592	3,251,951	(641,641)
Community Services	2,459,232	2,268,244	(190,988)
Place	2,112,951	2,172,921	59,970
Technical and Environmental Maintenance	2,937,908	3,673,232	735,324
Total	11,403,683	11,366,348	

- 3) In the recently published [final budget for FY21/22](#), the sum of the spending in the service areas for GL Codes 10000 – Basic Salary, 44069 – Homelessness and 90012 – Other Government Grants is not equal to the total for those GL Codes in the "Subjective" summary. In short, the budget apparently does not add up. It appears as though HANEED is missing from the service

areas. What steps are being taken to make the budget internally consistent and what impact will correcting the errors have on the projected deficit?

Cost Centre	Draft 21/22 Budget	Final 21/22 Budget	Final 21/22 Sum of Detail	Delta Budget to sum of Detail
10000 - Basic Salary	4,591,233	4,513,475	4,385,458	(128,017)
44069 - Homelessness Costs	65,000	135,000	70,000	(65,000)
90012 - Other Government Grants	(485,000)	(1,379,219)	(1,338,274)	40,945
Total	4,171,233	3,269,256	3,117,184	

- 4) The recently released final budget for FY21/22 shows that the budget for HASETT – New Settlement in FY20/21 was zero. It consisted of ~£68K for employee costs and car allowances, offset by a somewhat implausible identical receipt from GL Code 44047 – Consultants Projects. In common with the other service areas, no overheads were allocated. Yet, [the transparency report](#) shows spending of £63.7K on consultants in "New Settlement" for FY20/21. What governance processes were used to authorise such a large spend against an overall zero budget, apparently in contravention of FR10 in the constitution?

Date	Referen	Amount	Supplier Name	Cost Centre Description
01/04/2020	10004329	£9,216.30	Chelgate Limited	New Settlement
01/05/2020	10004486	£870.00	Chelgate Limited	New Settlement
01/06/2020	10004713	£507.50	Chelgate Limited	New Settlement
01/07/2020	10004960	£1,087.50	Chelgate Limited	New Settlement
17/07/2020	10005073	£5,365.00	Chelgate Limited	New Settlement
03/08/2020	10005176	£2,532.50	Chelgate Limited	New Settlement
03/08/2020	10005181	£1,067.50	Chelgate Limited	New Settlement
15/09/2020	10005605	£1,322.50	Chelgate Limited	New Settlement
02/11/2020	10006253	£1,610.00	Chelgate Limited	New Settlement
09/12/2020	10006449	£9,900.00	Mike Allgrove Planning Ltd	New Settlement
15/12/2020	10006560	£3,292.50	Chelgate Limited	New Settlement
31/12/2020	10006622	£290.00	Chelgate Limited	New Settlement
24/01/2021	10006812	£500.00	Taylor & Garner Ltd	New Settlement
04/02/2021	10006973	£13,840.00	DigitalDinos Limited	New Settlement
16/02/2021	10007121	£5,438.33	Premm Design Limited	New Settlement
01/03/2021	10007204	£1,450.00	Chelgate Limited	New Settlement
26/03/2021	10007451	£5,438.33	Premm Design Limited	New Settlement
	Total	£63,727.96		

- 5) In addition, the [Shapley Heath Opportunity Board papers](#) from show that four Baseline Studies had reached the status of "Finalised" by 8 March, before the end of the Financial Year. These must have cost money, but do not show on the Transparency Report nor on the Contracts Register. How much was spent on Baseline Studies and Strategy Reports in FY20/21?

Type of Evidence	Evidence	Drafted Brief	Consultant Procured	Survey/Report Underway	Survey/Report Finalised	Report to SHGOB	
Baseline Surveys	Topographical Survey and Ground Survey						
	Transport	x					
	Landscape	x	x	x			
	Agricultural Land Classification	x	x	x			
	Heritage	x	x	x			
	Flooding	x	x	x	x		
	Drainage	x	x	x	x		
	Water Cycle/Management						
	Utilities	x	x				
	Air Quality	x	x	x	x		
	Noise	x	x	ON HOLD			
	Contamination	x	x	x			
	Ecology/Biodiversity	x	x	x			
	Woodland, Trees and Hedgerows	x	x	x	x		
	Strategy Reports	Homes	x				
		Economy and employment					
Retail							
Education							
Green Infrastructure (including Community Facilities/Sports/Leisure/Play Space)		x					
Health Needs		x					
Health Impact							
Active Lifestyles							
Climate Change Mitigation							
Renewable Energy							
Innovation/Future Proofing - Transport							
Innovation/Future Proofing – Technology and Lifestyle							
Urban Design							
Place Stories and Branding		x	x	x			

- 6) The [agenda pack for July Cabinet](#) shows that £283K was transferred from reserves to fund Shapley Heath. How is it possible to spend £283K against a zero budget whilst running a deficit and what governance processes authorised this spend?

Transfer from Reserves		
Housing Initiatives	26	Funding 2020/2021 work at Providence House
Fleet Pond Overflow Repair	35	Provision released as no longer required
Corporate Reserve	283	Funding 2020/2021 work on the New Settlement at Shapley Heath
Homelessness Grant	46	Funding 2020/2021 work on Social Inclusion and Partnership – Homelessness
Homelessness Trailblazer Grant	101	Funding 2020/2021 work on Social Inclusion and Partnership – Homelessness
Flexible Homelessness Grant	20	Funding 2020/2021 work on Social Inclusion and Partnership – Homelessness
Domestic Abuse	65	Funding Domestic Abuse Initiatives during 2020/2021
Dilly Lane Notice Boards	1	Dilly Lane Noticeboard works during 2020/2021
S106 Open Spaces	53	1/20th draw down for open spaces works in 2020/2021.

- 7) How much was spent in total on Shapley Heath Garden Community in FY20/21 and can you provide a detailed breakdown of that spend (and receipts) please?