

Buckingham and River Ouzel Internal Drainage Board Annual Return year ending 31st March 2022

**Variance Analysis
Explanations**

			31/03/2021	31/03/2022
			£	£
Line 6	Total Other Payments	42.8% Increase		
	Capital Works	Increased capital expenditure in 2021/22 on Capital Projects	4,031	31,366
	EA Precept	Annual precept to the Environment Agency	115,488	115,488
	Maintenance Works	Maintenance works carried out are based on the Board approved 3 year programme (less workforce, Site management and asset inspector wages/salary costs). The large increase is primarily due to the carry over of works from 2020/21 and a much greater programme than seen in previous years.	232,036	425,085
	Group Engineering/Admin	Office running costs (less staff costs)	24,550	143
	Board Expenses	These are the costs incurred by the Board (not shared by the Group) such as External Audit and ADA Subscriptions	8,104	9,111
	Net Deficit/Surplus on Operating accounts	Basic and overtime pay are charged directly to the contract, with an additional percentage added to cover all labour overheads such as holiday, sick pay and training. Any surplus or deficit between income and expenditure is charged to the Board and is payable at the year end. The charge for the use of the plant from the group to the Board is calculated by using the productive hours worked per machine, multiplied by their rate set at the start of the year, with the intention of recovering a full cost of that item of machinery for the year. At the end of the year, any surplus or deficit is attributed to the Boards in proportion with the number of hours that they used within the year.	42,911	28,557
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			427,120	609,750
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