

Bedfordshire and River Ivel Internal Drainage Board Annual Return year ending 31st March 2023

**Variance Analysis
Explanations**

Line 6	all other Payments	29% decrease		2021/2022	2022/2023
	Capital Works		Reduced capital expenditure in 2022/23 on Capital Projects	315,474	31,286
	EA Precept		Annual precept to the Environment Agency	149,851	152,848
	Maintenance Works		Maintenance works carried out based on Board approved 3 year programme (less workforce, Site management and asset inspector wages/salary costs). In 2021/22 the maintenance programme was greater than previous years and 94% of the programme was completed. In 2022/23 the programme was reduced by 43,435m and 90% of total works were completed.	422,234	398,776
	Group Engineering/Admin		Office running costs (less staff costs)	214	77,295
	Board Expenses		These are the costs incurred by the Board (not shared by the Group) such as External Audit and ADA Subscriptions	9,652	11,293
	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.	49,622	5,093
				947,048	676,591