

**Cotswold District Council - Revenue Budget Monitoring**

Budget Monitoring 2020/21 - 1st April to 31st March 2021

**Annex C**

Service Area	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget		Variance	Comments - Variances
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Total	
Environmental & Regulatory Services	1,063,446	(649,890)	1,001,375	(440,220)	1,007,274	(440,220)	1,013,972	(474,611)	6,698	(34,391)	(27,692)	Building control income achieved in excess of revised budget  Reduced repairs and maintenance costs and higher than estimated land charge income and rents received from lettings at Trinity Road Offices.  Increased expenditure in respect of homeless/rough sleeping.  Balance of ARG Covid Business Grants received at 31/3/21 to be transferred to earmarked reserve to use in 2021/22.  Underspend on Ubico contract resulted in refund to Council. Overachievement of green waste and recycling income.  Support provided to SLM less than originally budgeted through open book and funding agreements. Additional leisure grant funding received through National Leisure Recovery Fund.  Planning income achieved higher than budgeted.  Overspend in respect of investment in the IT which underpins the committee agenda and minutes IT system and preparation for 2021 elections.  Includes reduction in investment income received as a result of Covid-19 and lower pension and interest payments than budgeted. Increase in sundry debtor provision for impairment.  Overspend in respect of Ubico covid related charges. Higher level of Covid related grants and contributions and grants than budgeted including test and trace discretionary and admin grant. Surplus balances have been transferred to individual earmarked reserve for use in 2021/22
Business Support - Finance, HR, Procurement	2,186,883	(1,280,102)	2,211,748	(1,304,967)	2,173,781	(1,210,767)	2,096,319	(1,135,547)	(77,462)	75,220	(2,242)	
Business Support - ICT, Change & Customer Services	1,896,807	(84,758)	1,881,772	(65,758)	1,861,772	(64,508)	1,892,412	(87,802)	30,640	(23,294)	7,346	
Assets, Land, Legal & Property	1,495,897	(833,037)	1,543,383	(805,972)	1,542,314	(805,972)	1,537,088	(842,309)	(5,226)	(36,337)	(41,563)	
Chief Executive and Modernisation Costs	259,496	0	277,863	0	202,298	0	202,917	0	619	0	619	
Revenues & Housing Support	14,839,804	(14,589,841)	14,903,349	(14,424,841)	15,069,772	(14,522,634)	15,202,248	(14,548,043)	132,476	(25,409)	107,068	
Revenues - Covid Grants	0	0	0	0	0	(398,306)	5,119,036	(5,494,822)	5,119,036	(5,096,516)	22,520	
Environmental Services	8,659,811	(4,988,154)	8,699,331	(3,086,830)	8,807,517	(3,086,830)	8,764,373	(3,370,220)	(43,144)	(283,390)	(326,534)	
Leisure & Communities	1,760,891	(103,269)	2,604,984	0	2,385,982	(293,366)	2,172,546	(542,763)	(213,436)	(249,397)	(462,833)	
Planning & Strategic Housing	2,414,757	(1,192,464)	2,409,512	(742,169)	2,548,159	(763,294)	3,601,110	(2,211,851)	1,052,951	(1,448,557)	(395,606)	
Democratic and Committee Services	983,119	(35,005)	938,250	(23,905)	966,955	(34,062)	1,116,107	(106,765)	149,152	(72,703)	76,449	
Retained/Corporate Council Services	5,996,783	(1,185,764)	6,627,896	(1,581,659)	6,683,526	(1,734,586)	6,741,871	(1,721,071)	58,345	13,515	71,860	
Corporate Council Services - Covid	0	0	250,000	(1,232,000)	250,000	(274,396)	809,755	(534,250)	559,755	(259,854)	299,901	
<b>Cost of Services (Gross)</b>	<b>41,557,694</b>	<b>(24,942,284)</b>	<b>43,349,463</b>	<b>(23,708,321)</b>	<b>43,499,350</b>	<b>(23,628,941)</b>	<b>50,269,754</b>	<b>(31,070,053)</b>	<b>6,770,404</b>	<b>(7,441,112)</b>	<b>(670,708)</b>	
<b>Cost of Services (Net)</b>		<b>16,615,410</b>		<b>19,641,142</b>		<b>19,870,409</b>		<b>19,199,701</b>				

**Cotswold District Council - Revenue Budget Monitoring**

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**Annex C**

Financing	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget		Variance
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Total
Council Tax income		(5,551,309)		(5,551,309)		(5,672,226)		(5,672,226)	0	(0)	(0)
NNDR income and expenditure	12,522,440	(13,213,393)	12,522,440	(13,213,393)	12,115,031	(13,415,461)	12,346,102	(13,415,461)	231,071	0	231,071
Section 31 NNDR grant income		(2,458,720)		(2,458,720)		(9,694,715)		(9,694,715)	0	0	0
Covid general grant						(1,232,000)		(1,129,100)	0	102,900	102,900
Sales, Fees and Charges Compensation Grant				(1,533,000)		(1,533,000)		(1,487,750)	0	45,250	45,250
New Burdens grant						(475,300)		(503,612)	0	(28,312)	(28,312)
New homes bonus		(3,169,266)		(3,169,266)		(3,169,266)		(3,169,266)	0	0	0
Other government grants		(602,434)		(602,434)		(602,434)		(603,599)	0	(1,165)	(1,165)
Balance Sheet Adjustments and Reversals		(4,355,137)		(5,413,359)		(1,074,316)		(1,030,926)	0	43,390	43,390
GF Budget Surplus/(deficit) [transfer (from)/to GF]	212,409			(222,101)		(222,101)	0	0	0	222,101	222,101
Transfer to Business Rate Smoothing Reserve					7,438,063		7,438,063	0	0	0	0
Other Transfers to/(from) Earmarked Reserve					1,268,316		1,302,161		33,845	0	33,845
Transfer from GF to fund pension and senior management redundancy						(3,601,000)		(3,601,000)	0	0	0
<b>(Under)/overspend against the budget:</b>		<b>0</b>		<b>0</b>		<b>(0)</b>		<b>(21,627)</b>	<b>7,035,321</b>	<b>(7,056,948)</b>	<b>(21,627)</b>

**Comments - Variances**

S31. BR relief received in year to be transferred to reserves to fund Collection Fund deficit in 2021/22 (includes NNDR tax income guarantee grant of £202k also transferred to Business Rate Smoothing reserve). Expenditure lower than budgeted due to higher than budgeted Gloucestershire pool surplus.

Increase in S.31 NNDR grant income as business rate income falls. Surplus transferred to Business Rate smoothing reserve to fund deficit on Collection Fund in 2021/22.

Additional covid grant funding provided by MHCLG  
Sales, fees and charges compensation grant is lower than budgeted due to lower income losses than budgeted.  
New Burdens Funding received from MHCLG.

Differences between budgeted depreciation and amortisation reversed via MIRS.

Underspend on outturn results in the budgeted transfer from general fund not being required.  
Transfer of surplus on Section 31 grant income including NNDR income guarantee grant to Business Rate Smoothing reserve to fund Cotswold District Council element of the Collection Fund deficit in 2021/22.

**Environmental & Regulatory Services**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget		Comments - Variance	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
BUC001	Building Control - Fee Earning Work	178,681	(360,000)	168,167	(230,000)	168,167	(230,000)	173,076	(264,192)	4,909	(34,192)	Building control fee income has recovered from impact of pandemic from September 2020
BUC002	Building Control - Non Fee Earning Work	55,417		53,402		53,402	0	54,074	0	672	0	
BUC003	Dangerous Structures	2,500		2,500		2,500	0	0	0	(2,500)	0	
	<b>Building Control total</b>	<b>236,598</b>	<b>(360,000)</b>	<b>224,069</b>	<b>(230,000)</b>	<b>224,069</b>	<b>(230,000)</b>	<b>227,150</b>	<b>(264,192)</b>	<b>3,081</b>	<b>(34,192)</b>	
EMP001	Emergency Planning	26,322		22,852		22,852	0	31,719	0	8,867	0	Lower than budgeted costs for legal and IT licences.
ESM001	Environment - Service Management	105,598		103,098		103,098	0	91,942	0	(11,156)	0	
PSH002	Private Sector Housing - Condition of Dwellings	5,087		2,587		2,587	0	288	0	(2,299)	0	
PSH005	Home Energy Conservation	3,412		87		87	0	203	0	116	0	
REG002	Licensing	213,156	(230,080)	203,836	(180,720)	203,836	(180,720)	211,242	(183,760)	7,406	(3,040)	
REG006	Caravan Sites - Itinerates	3,934		3,934		3,934	0	135	0	(3,799)	0	
REG007	Caravan Sites - Licensed	87		87		87	0	135	0	48	0	
REG009	Environmental Protection	229,539	(49,930)	184,179	(27,500)	190,078	(27,500)	195,438	(24,175)	5,360	3,325	
REG013	Pollution Control	106,760		117,300		117,300	0	116,253	0	(1,047)	0	
REG016	Food Safety	122,687	(2,000)	135,580	(2,000)	135,580	(2,000)	137,190	(1,608)	1,610	392	
REG021	Statutory Burrials	1,639	(380)	3,639	0	3,639	0	2,154	0	(1,485)	0	
STC011	Abandoned Vehicles	8,627	(7,500)	127	0	127	0	123	(875)	(4)	(875)	
	<b>Public Protection total</b>	<b>826,848</b>	<b>(289,890)</b>	<b>777,306</b>	<b>(210,220)</b>	<b>783,205</b>	<b>(210,220)</b>	<b>786,822</b>	<b>(210,418)</b>	<b>3,617</b>	<b>(198)</b>	
	<b>Total</b>	<b>1,063,446</b>	<b>(649,890)</b>	<b>1,001,375</b>	<b>(440,220)</b>	<b>1,007,274</b>	<b>(440,220)</b>	<b>1,013,972</b>	<b>(474,611)</b>	<b>6,698</b>	<b>(34,391)</b>	

**Business Support Services - Finance, HR, Procurement**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre		Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
SUP009	Accountancy	475,271	(141,169)	475,271	(141,169)	381,071	(46,969)	368,900	(54,185)	(12,171)	(7,216)
SUP011	Creditors	100,897	(59,533)	100,897	(59,533)	100,897	(59,533)	103,948	(59,751)	3,051	(218)
SUP012	Debtors	51,393	(12,951)	51,393	(12,951)	51,393	(12,951)	48,857	(12,663)	(2,536)	288
SUP035	Insurances	57,527	(51,969)	57,527	(51,969)	57,527	(51,969)	58,380	(51,973)	853	(4)
SUP042	Business World Support and Hosting	46,309	(36,000)	46,309	(36,000)	46,309	(36,000)	47,473	(55,285)	1,164	(19,285)
<b>Finance total</b>		<b>731,397</b>	<b>(301,622)</b>	<b>731,397</b>	<b>(301,622)</b>	<b>637,197</b>	<b>(207,422)</b>	<b>627,559</b>	<b>(233,858)</b>	<b>(9,638)</b>	<b>(26,436)</b>
SUP010	Internal Audit	107,302	(21,087)	107,302	(21,087)	107,302	(21,087)	108,598	(21,087)	1,296	0
SUP402	Glos. Counter Fraud Unit	406,671	(406,671)	431,536	(431,536)	487,769	(431,536)	418,902	(377,892)	(68,867)	53,644
SUP403	CDC Counter Fraud	52,925	(60,026)	52,925	(60,026)	52,925	(60,026)	61,284	(5,140)	8,359	54,886
<b>Audit and Counter Fraud</b>		<b>566,898</b>	<b>(487,784)</b>	<b>591,763</b>	<b>(512,649)</b>	<b>647,996</b>	<b>(512,649)</b>	<b>588,784</b>	<b>(404,119)</b>	<b>(59,212)</b>	<b>108,530</b>
SUP003	Human Resources	525,802	(267,224)	525,802	(267,224)	525,802	(267,224)	514,127	(274,292)	(11,675)	(7,068)
SUP019	Health & Safety	111,394	(83,677)	111,394	(83,677)	111,394	(83,677)	114,413	(89,551)	3,019	(5,874)
						94,786	(44,292)				
SUP020	Training & Development	94,786	(44,292)	94,786	(44,292)			95,155	(30,000)	369	14,292
SUP013	Payroll	99,538	(73,469)	99,538	(73,469)	99,538	(73,469)	95,392	(78,711)	(4,146)	(5,242)
<b>HR Support &amp; Payroll total</b>		<b>831,520</b>	<b>(468,662)</b>	<b>831,520</b>	<b>(468,662)</b>	<b>831,520</b>	<b>(468,662)</b>	<b>819,087</b>	<b>(472,554)</b>	<b>(12,433)</b>	<b>(3,892)</b>
SUP033	Central Purchasing / Procurement	57,068	(22,034)	57,068	(22,034)	57,068	(22,034)	60,889	(25,017)	3,821	(2,983)
<b>Procurement total</b>		<b>57,068</b>	<b>(22,034)</b>	<b>57,068</b>	<b>(22,034)</b>	<b>57,068</b>	<b>(22,034)</b>	<b>60,889</b>	<b>(25,017)</b>	<b>3,821</b>	<b>(2,983)</b>
<b>Total</b>		<b>2,186,883</b>	<b>(1,280,102)</b>	<b>2,211,748</b>	<b>(1,304,967)</b>	<b>2,173,781</b>	<b>(1,210,767)</b>	<b>2,096,319</b>	<b>(1,135,547)</b>	<b>(77,462)</b>	<b>75,220</b>

Comments - Variance
£14k Underspend on supplies and services.
Overachievement of third party income, unbudgeted.
Underspend on fees and charges. Underachievement of third party income due in part to Covid-19 meaning unable to deliver as much work as intended, staff have also been diverted to work on Covid-19 business grants.
Budget represents target savings expected to be generated from counter fraud activity across the organisation. Savings generated will be reflected in other service areas.
£12k General underspend in Supplies and Services.
Apprenticeship levy income is administered via Publica rather than the Council, no income received against £15k budget. Budget resolved for 2021/22.

**Business Support Services - Customer Services, ICT and Change**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget		Comments - Variance		
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income			
SUP017	Business Improvement/Transformation	110,162		110,162		110,162	0	111,841	0	1,679	0	Budget remains in earmarked reserves.	
SUP021	Business Continuity Planning	20,944		20,944		20,944	0	21,094	0	150	0		
SUP023	Freedom of Information Act	10,650		10,650	0	10,650	0	10,808	(3,000)	158	(3,000)		
TMR001	Street Naming	30,522	(20,000)	30,522	(20,000)	10,522	(20,000)	14,570	(27,761)	4,048	(7,761)		
	<b>Change and modernisation</b>	<b>172,278</b>	<b>(20,000)</b>	<b>172,278</b>	<b>(20,000)</b>	<b>152,278</b>	<b>(20,000)</b>	<b>158,313</b>	<b>(30,761)</b>	<b>6,035</b>	<b>(10,761)</b>		
ADB411	Moreton-in-Marsh, Offices	79,003	(55,092)	79,003	(36,092)	79,003	(36,092)	46,947	(43,365)	(32,056)	(7,273)		Accommodation closed due to Covid-19 resulting in reduced operating costs.
COM420	FOH - Moreton	110,917	(4,665)	103,847	(4,665)	103,847	(4,665)	103,304	(104)	(544)	4,561		
SUP401	FOH - Trinity Road	517,364	(1)	509,399	(1)	509,399	(1)	516,951	(2,000)	7,552	(1,999)		
	<b>Customer services</b>	<b>707,284</b>	<b>(59,758)</b>	<b>692,249</b>	<b>(40,758)</b>	<b>692,249</b>	<b>(40,758)</b>	<b>667,201</b>	<b>(45,468)</b>	<b>(25,048)</b>	<b>(4,710)</b>		
SUP005	ICT	896,465	(5,000)	896,465	(5,000)	896,465	(3,750)	908,960	(11,572)	12,495	(7,822)		Overspend of £37k in respect of maintenance agreements due to increased charges. During 2020/21 application support costs were significantly higher as needed to maintain Northgate whilst converting to Civica for six months of the year. This will not be repeated in future years. Lower maintenance costs expected in 2021/22.
SUP031	Application Support	120,780	0	120,780	0	120,780	0	157,938	0	37,158	0		
	<b>ICT and applications - total</b>	<b>1,017,245</b>	<b>(5,000)</b>	<b>1,017,245</b>	<b>(5,000)</b>	<b>1,017,245</b>	<b>(3,750)</b>	<b>1,066,898</b>	<b>(11,572)</b>	<b>49,653</b>	<b>(7,822)</b>		
	<b>Total</b>	<b>1,896,807</b>	<b>(84,758)</b>	<b>1,881,772</b>	<b>(65,758)</b>	<b>1,861,772</b>	<b>(64,508)</b>	<b>1,892,412</b>	<b>(87,802)</b>	<b>30,640</b>	<b>(23,294)</b>		

**Assets, Land, Legal & Property**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
ADB401 Trinity Road, Offices	494,436	(343,268)	492,718	(359,527)	511,649	(359,527)	540,658	(367,215)	29,009	(7,688)
ADB402 Trinity Road improvement works	20,000		20,000		0	0	0	0	0	0
ADB412 Moreton-in-Marsh, Offices - Maintenance	43,235		43,235		43,235	0	26,563	0	(16,672)	0
CUL411 Corinium Museum - Maintenance	41,350		41,350	0	41,350	0	3,999	(7)	(37,351)	(7)
ENA401 Housing Enabling Properties	8,110	(17,800)	9,110	(23,476)	9,110	(23,476)	3,997	(25,817)	(5,113)	(2,341)
FIE425 22/24 Ashcroft Road	22,764		33,764		33,764	0	33,214	0	(550)	0
<b>Asset Management total</b>	<b>629,895</b>	<b>(361,068)</b>	<b>640,177</b>	<b>(383,003)</b>	<b>639,108</b>	<b>(383,003)</b>	<b>608,431</b>	<b>(393,039)</b>	<b>(30,677)</b>	<b>(10,036)</b>
LLC001 Local Land Charges	109,775	(250,705)	109,775	(201,705)	109,775	(201,705)	111,264	(217,675)	1,489	(15,970)
SUP004 Legal	436,647	(221,264)	481,356	(221,264)	481,356	(221,264)	499,811	(231,394)	18,455	(10,130)
SUP025 Property Services	319,580	0	312,075	0	312,075	0	317,582	(200)	5,507	(200)
<b>Land, Legal and Property</b>	<b>866,002</b>	<b>(471,969)</b>	<b>903,206</b>	<b>(422,969)</b>	<b>903,206</b>	<b>(422,969)</b>	<b>928,656</b>	<b>(449,269)</b>	<b>25,450</b>	<b>(26,300)</b>
<b>Total</b>	<b>1,495,897</b>	<b>(833,037)</b>	<b>1,543,383</b>	<b>(805,972)</b>	<b>1,542,314</b>	<b>(805,972)</b>	<b>1,537,088</b>	<b>(842,309)</b>	<b>(5,226)</b>	<b>(36,337)</b>

Comments - Variance
Underspends in the overall maintenance budget used to fund some refurbishment works in Trinity Road.
This is a one-off budget for lighting improvements at the Trinity Road offices and move to LED lighting. Works currently on hold whilst the Council consider property requirements. Budget remains in earmarked reserves.
£17k underspend on premises related expenditure/programmed maintenance. In light of Covid-19, only works relating to compliance and Health and Safety are currently being carried out.
£37k underspend on programmed and reactive repairs as a result of covid lockdown and Museum project.
Overachievement against land charge fee budget.
Impact of changes to staffing in legal services in year.

**Chief Executive and Modernisation**

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	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
COR011 2020 Vision/Transformation	177,000	0	177,000	0	101,435	0	101,435	0	(0)	0
SUP026 Chief Executive	82,496	0	100,863	0	100,863	0	101,482	0	619	0
<b>Total</b>	<b>259,496</b>	<b>0</b>	<b>277,863</b>	<b>0</b>	<b>202,298</b>	<b>0</b>	<b>202,917</b>	<b>0</b>	<b>619</b>	<b>0</b>

Comments - Variance

**Revenues and Housing Support**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget		
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	
HBP001	Rent Allowances	14,407,595	(14,187,365)	14,403,605	(14,069,365)	14,462,281	(14,002,722)	13,878,397	(13,445,112)	(583,884)	557,610
HBP005	Benefit Fraud Investigation	0	0	0	0	0	0	188	0	188	0
	<b>Benefits total</b>	<b>14,407,595</b>	<b>(14,187,365)</b>	<b>14,403,605</b>	<b>(14,069,365)</b>	<b>14,462,281</b>	<b>(14,002,722)</b>	<b>13,878,585</b>	<b>(13,445,112)</b>	<b>(583,696)</b>	<b>557,610</b>
HOM001	Homelessness	76,402	(29,266)	126,402	(29,266)	121,594	(29,266)	301,260	(239,728)	179,666	(210,462)
HOM005	Homelessness Hostel Accommodation	500	(35,500)	500	(35,500)	500	(35,500)	23,658	(39,583)	23,158	(4,083)
HOM406	Temporary Emergency Accommodation	0	0	0	0	0	0	52,296	(14,977)	52,296	(14,977)
PSH001	Private Sector Housing Grants	32,854	0	32,854	0	32,854	0	28,373	0	(4,481)	0
	<b>Housing Management total</b>	<b>109,756</b>	<b>(64,766)</b>	<b>159,756</b>	<b>(64,766)</b>	<b>154,948</b>	<b>(64,766)</b>	<b>405,587</b>	<b>(294,288)</b>	<b>250,639</b>	<b>(229,522)</b>
LTC001	Council Tax Collection	219,137	(143,808)	237,187	(105,808)	292,725	(270,244)	673,023	(541,205)	380,298	(270,961)
LTC002	Council Tax Support Administration	0	0	0	0	0	0	6,067	(2,087)	6,067	(2,087)
LTC011	NNDR Collection	51,618	(193,902)	51,618	(184,902)	108,635	(184,902)	188,954	(265,351)	80,319	(80,449)
PUT001	Concessionary Travel	15,392	0	15,392	0	15,392	0	12,498	0	(2,894)	0
SUP014	Cashiers	36,306	0	35,791	0	35,791	0	36,742	0	951	0
SUP028	Security Carriers	0	0	0	0	0	0	793	0	793	0
	<b>Revenues total</b>	<b>322,453</b>	<b>(337,710)</b>	<b>339,988</b>	<b>(290,710)</b>	<b>452,543</b>	<b>(455,146)</b>	<b>918,076</b>	<b>(808,644)</b>	<b>465,533</b>	<b>(353,498)</b>
	<b>Total</b>	<b>14,839,804</b>	<b>(14,589,841)</b>	<b>14,903,349</b>	<b>(14,424,841)</b>	<b>15,069,772</b>	<b>(14,522,634)</b>	<b>15,202,248</b>	<b>(14,548,043)</b>	<b>132,476</b>	<b>(25,409)</b>

Comments - Variance
<p>Net adverse variance £26k due to the reduction in Housing Benefit subsidy we are able to claim in relation to temporary emergency accommodation. Due to Covid the Council has been obliged to house significantly more clients who were rough sleeping or in danger of rough sleeping due to the Government's "Everyone In" policy. In spite of receiving additional government funding the Council has been adversely affected financially.</p>
<p>Net adverse variance of £31k due to impact of 'Everyone In' Policy and additional support provided for homeless as a result of Covid-19.</p>
<p>During lockdowns we were unable to use Ashcroft Rd (Hostel) to full capacity due to social distancing resulting in lower than estimated rental income. The expenditure is mostly related to the contract cleaning and reactive repairs to the property, for which there is no budget in 20/21. In a normal year with full occupancy the rental income should ensure the expenditure is recovered.</p>
<p>The expenditure relates to contract cleaning for the Barrel Store used as temporary emergency accommodation in the first lockdown to house rough sleepers. This cost centre includes income and expenditure in respect of the new Tetbury homeless shelter including government 'next steps' funding of £12.2k and lease rental payments. The Council took on the lease of London Road in October 2020 but it did not open to tenants until January 2021. This therefore meant that we were liable for lease payments out but received no rental income or housing benefit subsidy.</p>
<p>Overspend in relation to Council tax Hardship grant applied of £291k and corresponding income variance in respect of government grant received. Income from fines and court cost were £95k lower than budgeted as a result of Covid-19</p>
<p>Net variance of £131, increased expenditure due to purchase of Northgate revenues software, increased income due to contribution due from West Oxfordshire and Forest of Dean DC for purchase of software. The CDC element of the cost for the new OpenRevs system in 20/21 is £171k split between HBP001, LTC001 &amp; LTC011. The expenditure is funded through Earmarked Reserves</p>



**Revenues - Covid Grants**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
COV022 Business Lockdown Grants	0	0	0	0	0	(398,306)	5,119,036	(5,494,822)	5,119,036	(5,096,516)
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(398,306)</b>	<b>5,119,036</b>	<b>(5,494,822)</b>	<b>5,119,036</b>	<b>(5,096,516)</b>

Comments - Variance
Net variance of £22k due to the cost of Agency Staff working on the assessment of Business Support Grants included within this cost centre. Funded through new burdens grant funding recognised within 'financing' section.

**Environmental Services**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
CPK401 Car Parks	972,963	(2,751,545)	947,483	(1,089,221)	1,010,397	(1,089,221)	992,065	(1,047,247)	(18,332)	41,974
CPK402 Car Parks - Maintenance	35,725	0	35,725	0	35,725	0	40,882	(8,442)	5,157	(8,442)
CPK413 Car Parks - Tetbury The Chippings	39,075	(54,000)	39,075	(54,000)	39,075	(54,000)	15,477	(27,755)	(23,598)	26,245
CPK414 Car Parks - Chipping Campden	0	0	0	0	0	0	11,809	(11,477)	11,809	(11,477)
CPK499 Car Parking Reserve	0	0	0	0	72,062	0	72,062	0	(0)	0
<b>Car Parking total</b>	<b>1,047,763</b>	<b>(2,805,545)</b>	<b>1,022,283</b>	<b>(1,143,221)</b>	<b>1,157,259</b>	<b>(1,143,221)</b>	<b>1,132,295</b>	<b>(1,094,921)</b>	<b>(24,964)</b>	<b>48,300</b>
CCC001 Climate Change	93,792	0	93,792	0	116,935	0	110,173	0	(6,762)	0
<b>Climate change total</b>	<b>93,792</b>	<b>0</b>	<b>93,792</b>	<b>0</b>	<b>116,935</b>	<b>0</b>	<b>110,173</b>	<b>0</b>	<b>(6,762)</b>	<b>0</b>

**Comments - Q4 Variance**

The third lockdown resulted in reductions in car park income, income from permits, fees and excess charging fees £51k lower than estimated in the revised budget. Savings achieved in cash collection and ACPOA management fee.

Lower parking fees collected and corresponding reduced payments to the Feoffees of Tetbury.

Net variance of £332 as parking income collected on behalf of Chipping Campden Town Trust

**Environmental Services (continued)**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget		Comments - Variance
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	
CCM001 Cemetery, Crematorium and Churchyards	208,042	(63,830)	208,042	(63,830)	208,042	(63,830)	169,412	(74,385)	(38,630)	(10,555)	£42k Ubico contract refund for 20/21, £9k rent ref Ubico premises at Chesterton cemetery not budgeted for.
CCM402 Cemeteries - Maintenance	16,275	0	16,275	0	16,275	0	4,744	0	(11,531)	0	£11k underspend on Programmed and Reactive repairs [part of BMF].
HLD410 Waste - Cleansing	123	0	123	0	123	0	123	0	0	0	
HLD411 Waste - Cemeteries	2,927	0	2,927	0	2,927	0	2,927	(0)	0	(0)	
REG003 Animal Control	59,185	(32,505)	59,185	(32,505)	59,185	(32,505)	129,959	(25,197)	70,774	7,308	£70k overspend on partnership fees. This is an overspend on the Ubico contract and requires realignment in 2021/22.
REG019 Public Conveniences	274,495	(84,030)	274,495	(84,030)	280,910	(84,030)	273,293	(41,481)	(7,617)	42,549	Income from the use of Public Conveniences has been affected by the Covid19 lockdown this year. Whilst income is underachieved the operating costs on cash collection, electricity and water are also underspent.
RYC001 Recycling	2,459,487	(999,964)	2,524,487	(839,964)	2,593,150	(839,964)	2,380,805	(883,778)	(212,345)	(43,814)	£147k Ubico contract refund for 20/21. £26k underspend in relation to In-Cab licence costs. Original proposal would have seen procurement in November 2019. Due to project slippage procurement in 20/21, licence costs for the 1st year will be included in the Capital purchase. Revenue licence budget will be included in 21/22. £10k underspend on marketing. £28k underspend on contractors fees. £27k overachieved on recycling credits and incentive payments from Gloucestershire County (£16k). £53k Ubico Contract Refund 2020/21. £4k overspend on supplies and services. £54k overachieved on Green Waste annual subscriptions in comparison to revised budget. £25k unachieved in Ubico savings for fleet vehicle hire.
RYC002 Green Waste	942,667	(764,000)	942,667	(685,000)	939,779	(685,000)	891,633	(714,107)	(48,146)	(29,107)	£67k Ubico Contract Refund 2020/21. The costs of the transfer of food waste flow through this cost centre. Thamesdown Recycling invoice the Council for transfer of Food Waste to Andigestion Ltd, this charge is then charged onto Gloucestershire County Council.
RYC003 Refuse / Recycling Organic & Food Waste	747,461	0	747,461	0	745,707	0	855,889	(187,560)	110,182	(187,560)	£38k Ubico Contract Refund 2020/21. £7k overspend on equipment - dog waste bins and equipment for litter picks.
STC001 Street Cleaning	1,089,621	0	1,089,621	0	1,089,621	0	1,058,624	0	(30,997)	0	£43k overspend in employee costs netted off by £43k received from Publica for resource, both unbudgeted. £23k overspend on other contractors fees. £42k overspend on additional waste bins.
WST001 Household Waste	1,536,191	(8,780)	1,536,191	(8,780)	1,427,346	(8,780)	1,532,279	(54,542)	104,933	(45,762)	Increased demand of Bulky Waste collection due to Covid19 and corresponding increase in expenditure.
WST004 Bulky Household Waste	40,907	(36,000)	40,907	(36,000)	40,907	(36,000)	85,776	(86,956)	44,869	(50,956)	Underspend in relation to expenditure in respect of Stow Fair which did not take place due to Covid-19.
WST401 Refuse-Stow Fair	11,206	0	11,206	0	11,206	0	2,391	0	(8,815)	0	
WST402 South Cerney Depot, Packers Lease	33,467	(173,500)	33,467	(173,500)	33,467	(173,500)	30,709	(179,484)	(2,758)	(5,984)	
<b>Environmental Services Client</b>	<b>7,422,054</b>	<b>(2,162,609)</b>	<b>7,487,054</b>	<b>(1,923,609)</b>	<b>7,448,645</b>	<b>(1,923,609)</b>	<b>7,418,565</b>	<b>(2,247,489)</b>	<b>(30,080)</b>	<b>(323,880)</b>	
FLD401 Land Drainage	95,555	(20,000)	95,555	(20,000)	84,031	(20,000)	102,713	(27,810)	18,682	(7,810)	£7k overspend on other contractors fee. £8k overachieved income re: GCC Consenting and Enforcement. £12k overspend on Publica contract partially off set by the additional income from GCC for Consenting and Enforcement.
<b>Flooding total</b>	<b>95,555</b>	<b>(20,000)</b>	<b>95,555</b>	<b>(20,000)</b>	<b>84,031</b>	<b>(20,000)</b>	<b>102,713</b>	<b>(27,810)</b>	<b>18,682</b>	<b>(7,810)</b>	
REG023 Environmental Strategy	647	0	647	0	647	0	626	0	(21)	0	
<b>Waste and Recycling Policy</b>	<b>647</b>	<b>0</b>	<b>647</b>	<b>0</b>	<b>647</b>	<b>0</b>	<b>626</b>	<b>0</b>	<b>(21)</b>	<b>0</b>	
<b>Total</b>	<b>8,659,811</b>	<b>(4,988,154)</b>	<b>8,699,331</b>	<b>(3,086,830)</b>	<b>8,807,517</b>	<b>(3,086,830)</b>	<b>8,764,373</b>	<b>(3,370,220)</b>	<b>(43,144)</b>	<b>(283,390)</b>	

**Leisure & Communities**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
COM401 Health Policy	25,642	0	25,642	0	28,142	(25,000)	28,556	(25,000)	414	0
COM402 Community Liaison	95,090	0	95,090	0	101,590	0	120,524	(17,608)	18,934	(17,608)
COM403 Youth Participation	92,863	0	92,863	0	92,863	0	35,183	0	(57,680)	0
COM405 Health Development	41,413	0	41,413	0	56,595	(100,000)	57,767	(100,000)	1,172	0
GBD001 Community Welfare Grants	165,352	0	165,352	0	165,352	0	166,022	0	670	0
HLD401 Health & Wellbeing	0	0	0	0	0	0	0	0	0	0
HLD403 Crime Prevention Initiatives	0	0	0	0	9,559	0	9,559	0	0	0
<b>Community Liaison</b>	<b>420,360</b>	<b>0</b>	<b>420,360</b>	<b>0</b>	<b>454,101</b>	<b>(125,000)</b>	<b>417,611</b>	<b>(142,608)</b>	<b>(36,490)</b>	<b>(17,608)</b>
CCR001 Community Safety (Crime Reduction)	68,150	0	68,150	0	49,638	(29,559)	54,202	(29,559)	4,564	0
SUP002 Consultation, Policy & Research	86,842	0	86,842	0	86,842	0	86,890	0	48	0
<b>Community Safety</b>	<b>154,992</b>	<b>0</b>	<b>154,992</b>	<b>0</b>	<b>136,480</b>	<b>(29,559)</b>	<b>141,092</b>	<b>(29,559)</b>	<b>4,612</b>	<b>0</b>

Comments - Variance
<p>£14k cost for examination of Local Plan funded through Neighbourhood Planning Grant recognised as income. £10k grant paid to the Barn Theatre for cinema project. The Grant is funded from earmarked reserves.</p> <p>£57k underspend on Community Activity Support Grants. Scheme has been reviewed. Spacehive have been procured as a civic funding platform. Annual licence fee of £24k paid in Q3. Scheme launched in February 2021 with pledges to be made by the Council in Q1 and Q2 of 2021/22.</p>

**Leisure & Communities (continued)**

Q2 Budget Monitoring - 1st April 2020 to 30th September 2020

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget		
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	
CUL410	Corinium Museum	98,980	0	98,980	0	76,630	0	76,991	0	361	0
CUL412	Collection Management	4,855	0	4,855	0	11,600	0	12,194	0	594	0
CUL413	Northleach Resouce Centre	8,850	0	8,850	0	8,850	0	0	0	(8,850)	0
CUL415	Corinium Museum - HLF Project	0	0	0	0	0	(124,914)	14,820	(139,735)	14,820	(14,821)
REC410	Cirencester Leisure Centre and SLM contract costs	671,527	(103,269)	1,473,398	0	1,271,158	0	990,985	(94,602)	(280,173)	(94,602)
REC413	Ciren - Dryside		0	0	0	0	0	0	(11,596)	0	(11,596)
REC419	Cirencester Leisure - Maintenance	32,850	0	32,850	0	32,850	0	53,199	0	20,349	0
REC430	C Campden - Centre Management	124,490	0	124,490	0	110,237	0	86,334	0	(23,903)	0
REC450	Bourton - Centre Management	147,697	0	147,697	0	128,861	0	128,861	0	(0)	0
REC459	Bourton - Maintenance	28,019	0	28,019	0	28,019	0	12,280	0	(15,739)	0
	<b>Leisure Management</b>	<b>1,117,268</b>	<b>(103,269)</b>	<b>1,919,139</b>	<b>0</b>	<b>1,668,205</b>	<b>(124,914)</b>	<b>1,375,665</b>	<b>(245,933)</b>	<b>(292,540)</b>	<b>(121,019)</b>
TOU001	Tourism Strategy and Promotion	14,271	0	14,271	0	14,271	0	14,483	0	212	0
TOU402	Partnership Grants	54,000	0	54,000	0	54,000	0	54,000	0	0	0
TOU403	Cotswold Tourism Partnership	0	0	42,222	0	58,925	0	77,084	(18,159)	18,159	(18,159)
TOU404	Discover England Fund - Project	0	0	0	0	0	(13,893)	92,611	(106,504)	92,611	(92,611)
	<b>Tourism Policy</b>	<b>68,271</b>	<b>0</b>	<b>110,493</b>	<b>0</b>	<b>127,196</b>	<b>(13,893)</b>	<b>238,177</b>	<b>(124,663)</b>	<b>110,981</b>	<b>(110,770)</b>
	<b>Total</b>	<b>1,760,891</b>	<b>(103,269)</b>	<b>2,604,984</b>	<b>0</b>	<b>2,385,982</b>	<b>(293,366)</b>	<b>2,172,546</b>	<b>(542,763)</b>	<b>(213,436)</b>	<b>(249,397)</b>

Comments - Variance
<p>Net nil variance - relates to capital grants applied to fund expenditure in relation to Corinium Museum from HLF and other contributions. This is reversed from general fund via a technical accounting adjustment.</p> <p>Support payments made to external leisure provider SLM through 'open book process' were £285k lower than estimated in revised budget. National Leisure Recovery Fund Grant of £89k recognised in 2020/21. Grant from Sport England of £5k used to fund consultancy costs in relation to options for leisure provision during pandemic.</p> <p>Rental income from physiotherapy and beauty at Cirencester Leisure).</p> <p>Works to air conditioning system in the Cafe at Cirencester Leisure Centre as well as works to poolside steels and ceiling replacement. Funded from Building Maintenance Fund (BMF), Overspend covered by underspends in the BMF within other areas such as Bourton Maintenance.</p> <p>Lower dual use charge paid to school due for community use of leisure facilities due to closure of facilities during pandemic.</p> <p>Lower maintenance expenditure due to closure of facilities during pandemic.</p> <p>Net nil variance, balance outstanding is funded from accommodation guide.</p> <p>Net nil variance, Visit England project funded from grant.</p>

**Planning & Strategic Housing**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget		Comments - Variance	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
DEV001	Development Management - Applications	850,681	(1,169,879)	850,681	(719,879)	850,681	(719,879)	843,519	(1,072,773)	(7,162)	(352,894)	Planning Income recovered more than revised budget estimated. No large appeal costs during 2020/21.
DEV002	Development Management - Appeals	128,319	0	128,319	0	128,319	0	70,564	(11,350)	(57,755)	(11,350)	
DEV003	Development Management - Enforcement	184,169	0	184,169	0	184,169	0	186,741	0	2,572	0	
DEV004	Development Advice	327,953	0	327,953	0	327,953	0	332,300	0	4,347	0	
DEV401	Planning Advice For Land Charges	11,218	0	11,218	0	11,218	0	11,370	0	152	0	
DEV488	Planning - Section 106 Agreements	0	0	0	0	0	0	1,071,070	(1,071,070)	1,071,070	(1,071,070)	Net nil variance, payments made for community facilities, matched by S106 contributions held.
DEV499	Development Services - Holding Account	0	0	0	0	48,395	0	48,395	0	0	0	
<b>Development Management</b>		<b>1,502,340</b>	<b>(1,169,879)</b>	<b>1,502,340</b>	<b>(719,879)</b>	<b>1,550,735</b>	<b>(719,879)</b>	<b>2,563,958</b>	<b>(2,155,192)</b>	<b>1,013,223</b>	<b>(1,435,313)</b>	Net variance of £593, funding provided from S106 contribution for Assistant Biodiversity Officer.
PLP005	Heritage & Design	196,822	0	196,822	0	196,822	(21,125)	206,775	(31,671)	9,953	(10,546)	
<b>Heritage &amp; Conservation</b>		<b>196,822</b>	<b>0</b>	<b>196,822</b>	<b>0</b>	<b>196,822</b>	<b>(21,125)</b>	<b>206,775</b>	<b>(31,671)</b>	<b>9,953</b>	<b>(10,546)</b>	
CIL001	Community Infrastructure Levy	10,000	(10,000)	10,000	(10,000)	62,059	(10,000)	76,472	(24,413)	14,413	(14,413)	Overspend on Publica contract. When CiL was implemented at CDC the resource costs were based on WODC coming on line with CiL and the resource being shared 50/50. WODC are still to go live with CiL. Includes transfer from earmarked reserves to fund resource costs.
PLP002	Local Development Framework	250,055	(780)	250,055	(780)	282,808	(780)	288,540	(276)	5,732	504	
PLP401	Fwd Plan work for Development Management	16,360	0	16,360	0	16,360	0	16,585	0	225	0	
PLP499	Local Development Framework Reserve	0	0	0	0	3,012	0	3,012	0	0	0	
PSM001	Planning - Service Mgt. and Support Services	15,910	(11,510)	15,910	(11,510)	15,910	(11,510)	17,495	(29)	1,585	11,481	
<b>Planning Policy</b>		<b>292,325</b>	<b>(22,290)</b>	<b>292,325</b>	<b>(22,290)</b>	<b>380,149</b>	<b>(22,290)</b>	<b>402,104</b>	<b>(24,717)</b>	<b>21,955</b>	<b>(2,427)</b>	Underachieved income for provision of copies of plans and ordnance survey fees.
HAD001	Housing Advice	276,290	0	271,795	0	271,795	0	273,029	0	1,234	0	
HOS001	Housing Strategy	92,562	(295)	91,812	0	94,905	0	102,496	(270)	7,591	(270)	
HOS002	Housing Partnerships	24,218	0	24,218	0	24,218	0	22,547	0	(1,671)	0	
HOS005	Community Led Housing	30,200	0	30,200	0	29,535	0	30,200	0	665	0	
<b>Strategic Housing</b>		<b>423,270</b>	<b>(295)</b>	<b>418,025</b>	<b>0</b>	<b>420,453</b>	<b>0</b>	<b>428,272</b>	<b>(270)</b>	<b>7,819</b>	<b>(270)</b>	
<b>Total</b>		<b>2,414,757</b>	<b>(1,192,464)</b>	<b>2,409,512</b>	<b>(742,169)</b>	<b>2,548,159</b>	<b>(763,294)</b>	<b>3,601,110</b>	<b>(2,211,851)</b>	<b>1,052,951</b>	<b>(1,448,557)</b>	

**Democratic and Committee Services**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
DRM005 Committee Services	69,453	(11,100)	51,458	0	51,458	0	83,224	(3,635)	31,766	(3,635)
DRM008 Corporate Subscriptions	18,980	0	18,980	0	18,980	0	18,976	0	(4)	0
<b>Committee Services total</b>	<b>88,433</b>	<b>(11,100)</b>	<b>70,438</b>	<b>0</b>	<b>70,438</b>	<b>0</b>	<b>102,200</b>	<b>(3,635)</b>	<b>31,762</b>	<b>(3,635)</b>
ELE* Elections	138,934	(1,880)	138,934	(1,880)	152,331	(12,037)	248,644	(77,562)	96,313	(65,525)
<b>Elections total</b>	<b>138,934</b>	<b>(1,880)</b>	<b>138,934</b>	<b>(1,880)</b>	<b>152,331</b>	<b>(12,037)</b>	<b>248,644</b>	<b>(77,562)</b>	<b>96,313</b>	<b>(65,525)</b>
SUP018 Press & PR/Communications	55,686	0	55,686	0	55,686	0	56,770	0	1,084	0
SUP024 Postal Services	39,653	0	39,653	0	39,653	0	48,868	0	9,215	0
<b>Communications</b>	<b>95,339</b>	<b>0</b>	<b>95,339</b>	<b>0</b>	<b>95,339</b>	<b>0</b>	<b>105,638</b>	<b>0</b>	<b>10,299</b>	<b>0</b>
DRM001 Democratic Representation and Management	114,646	0	114,646	0	114,646	0	125,204	0	10,558	0
DRM003 Councillors Allowances	315,829	0	301,844	0	301,844	0	303,764	0	1,920	0
DRM004 Servicing Council	16,882	0	3,993	0	3,993	0	5,013	0	1,020	0
<b>Member Support total</b>	<b>447,357</b>	<b>0</b>	<b>420,483</b>	<b>0</b>	<b>420,483</b>	<b>0</b>	<b>433,981</b>	<b>0</b>	<b>13,498</b>	<b>0</b>
SUP022 Print & Design	213,056	(22,025)	213,056	(22,025)	228,364	(22,025)	225,644	(25,568)	(2,720)	(3,543)
<b>Print &amp; Design total</b>	<b>213,056</b>	<b>(22,025)</b>	<b>213,056</b>	<b>(22,025)</b>	<b>228,364</b>	<b>(22,025)</b>	<b>225,644</b>	<b>(25,568)</b>	<b>(2,720)</b>	<b>(3,543)</b>
<b>Total</b>	<b>983,119</b>	<b>(35,005)</b>	<b>938,250</b>	<b>(23,905)</b>	<b>966,955</b>	<b>(34,062)</b>	<b>1,116,107</b>	<b>(106,765)</b>	<b>149,152</b>	<b>(72,703)</b>

Comments - Variance
Expenditure variance relates to investment in <a href="#">Modern.Gov.</a> , the IT system which underpins the committee agendas and minutes.
Net overspend of £30,778 due to preparations for 2021 elections including purchase of PPE in relation to Covid-19 pandemic.
£6k variance on postal charges and production of Council tax leaflet for residents.

**Retained Services - Corporate Income & Expenditure, Investments, Corporate Management**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
FIE030 Interest and Investment Income	0	(602,668)	0	(602,668)	0	(602,668)	16,050	(527,464)	16,050	75,204
FIE010 Interest payable and Similar Charges	166,348	0	67,000	0	67,000	0	0	0	(67,000)	0
FIE410 Commercial Properties - General	10,630	(295)	50,630	(295)	60,480	(295)	75,523	(19,099)	15,043	(18,804)
FIE* Commercial Properties - summary	94,339	(582,801)	94,012	(582,832)	89,792	(695,154)	72,771	(701,367)	(17,021)	(6,213)
HAV001 Housing Advances					0	0	0	0	0	0
OOE100 Gains and losses on disposals	0	0	0	0	0	0	0	(30,142)	0	(30,142)
<b>Corporate Income &amp; Expenditure total</b>	<b>271,317</b>	<b>(1,185,764)</b>	<b>211,642</b>	<b>(1,185,795)</b>	<b>217,272</b>	<b>(1,298,117)</b>	<b>164,343</b>	<b>(1,278,072)</b>	<b>(52,929)</b>	<b>20,045</b>
NDC401 Discretionary Pension Payments	5,149,916		5,376,646		5,376,646	0	5,271,578	0	(105,068)	0
SUP032 Strategic Directors	451,252		498,446		498,446	0	484,924	(5,062)	(13,522)	(5,062)
COR005 Corporate Finance	98,547		98,547		108,547	0	107,710	(1,075)	(837)	(1,075)
COR007 External Audit Fees	55,830		55,830		55,830	0	82,376	0	26,546	0
COR008 Bank Charges	61,065		61,065		61,065	0	58,053	(9)	(3,012)	(9)
COR400 Savings and Growth Items	(91,144)		(70,144)		(70,144)	0	135,048	0	205,192	0
COR401 Publica Group	0		435,864	(435,864)	435,864	(435,864)	437,840	(436,852)	1,976	(988)
<b>Corporate Management and Directors total</b>	<b>5,725,466</b>	<b>0</b>	<b>6,456,254</b>	<b>(435,864)</b>	<b>6,466,254</b>	<b>(435,864)</b>	<b>6,577,528</b>	<b>(442,998)</b>	<b>111,274</b>	<b>(7,134)</b>
<b>Total</b>	<b>5,996,783</b>	<b>(1,185,764)</b>	<b>6,667,896</b>	<b>(1,621,659)</b>	<b>6,683,526</b>	<b>(1,733,981)</b>	<b>6,741,871</b>	<b>(1,721,071)</b>	<b>58,345</b>	<b>12,910</b>

**Comments**

During 2019/20 the Council purchased a large number of waste vehicles which have been leased to Ubico under a finance lease agreement, therefore exceeded the income target for finance lease interest by £40k, this has been corrected in the 21/22 budget. Interest received from investments - £114k adverse variance to budget due to impact of Covid pandemic on markets. Expenditure overspend relates to Treasury Management advisors fees which have previously been netted off investment income.

No interest due as no borrowing undertaken in 2019/20 or 2020/21.

Income exceeded budget due to income received from Gloucestershire One Public Estate for feasibility studies for Forum Car Park and Police station site. Increased expenditure costs in respect of redevelopment options in relation to Forum Car Park.

Underspend on programmed and reactive repairs due to Covid restrictions. Lower income due to requirement for tenants to vacate units at Abberley House whilst repairs on the roof undertaken.

Gain on disposal of Ubico vehicle. Impact of this is reversed via Movement in reserves statement.

Lump sum payment in advance of pension contributions for next three years made in April 2020 to Gloucestershire Pension Fund of £4.9m £112k lower than budgeted. Underspend of £7k on other discretionary pension payments.

Underspend of £20k on employee expenses due to reduction in travel during covid pandemic.

Increased fee in 2019/20 and 2020/21 as a result of increased work in respect of PPE and Pension Valuations due to FRC scrutiny and impact of Covid-19 pandemic. 2021/22 Budget adjusted to reflect ongoing increased fee.

Savings target, annual sum of £112k against Ubico contract not achieved to date due to impact of Covid 19 on waste volumes presented by residents less contingency budgets for salary increases and utilities increases not utilised. Budgeted savings not required as achieved through net cost of services.



**Corporate - Covid**

Budget Monitoring 2020/21 - 1st April 2020 to 31st March 2021

Cost Centre	Original Budget		Revised Budget		Budget Q4		Actual position		(Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
COV019 Corona Virus	0		250,000	(1,232,000)	250,000	(77,620)	709,992	(237,780)	459,992	(160,160)
COV020 High Street Re-Opening	0	0	0	0	0	0	12,252	(12,252)	12,252	(12,252)
COV021 Compliance & Enforcement	0	0	0	0	0	0	84,287	(84,218)	84,287	(84,218)
COV023 Contain Outbreak Management Fund	0	0	0	0	0	(196,776)	3,224	(200,000)	3,224	(3,224)
<b>Total</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>(1,232,000)</b>	<b>250,000</b>	<b>(274,396)</b>	<b>809,755</b>	<b>(534,250)</b>	<b>559,755</b>	<b>(259,854)</b>

Comments - Variance
<p>Covid related expenditure which includes additional Ubico Covid costs of £554k, £55k of community grants, £43k of food vouchers to vulnerable residents, £18.5k of discretionary test and trace self isolation payments and £15k of increased cleaning costs due to Covid-19. Covid grants received from Gloucestershire County Council in excess of revised budget. £74k of test and trace discretionary and admin grant.</p>
<p>Net variance of nil. Expenditure in relation to reopening of high street funded from government grant.</p>
<p>Compliance and enforcement expenditure funded from Government and County funding.</p>
<p>Allocation received from County Council earmarked to be spent in 2021/22.</p>