

**Cotswold District Council - Revenue Budget Monitoring**

**Annex C**

Budget Monitoring 2021/22 - 1st April to 31st December 2021

Service Area	Original Budget £		Budget to Q3 £		Actual £		Under / Over Budget £		Under / Over Budget £		Comments
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Net Variance	Year end forecast variance	
Environmental & Regulatory Services	1,008,148	-605,720	730,952	-455,080	730,004	-447,055	-948	8,025	7,077	8,472	Building control income has slowed during Q3 but licensing income is forecast to exceed budget.
Business Support Services - Finance, HR, Procurement	2,245,722	-1,324,879	1,570,226	-840,565	1,509,788	-778,658	-60,438	61,907	1,469	0	
ICT, Change & Customer Services	1,894,152	-96,957	1,402,948	-71,612	1,386,673	-94,515	-16,275	-22,904	-39,179	-44,416	Underspend on Street Naming and over achievement of income.
Assets, Land, Legal & Property	1,521,862	-858,734	1,075,455	-643,079	1,105,979	-558,302	30,525	84,777	115,301	119,412	Lower than budgeted land charge income. Impact of changes to staffing within legal has resulted in higher than budgeted staff costs and reduced partnership income
Chief Executive and Modernisation Costs	83,247	0	61,271	0	62,803	0	1,532	0	1,532	0	
Revenues & Housing Support	14,017,205	-13,714,739	10,494,011	-10,008,095	10,827,821	-10,314,974	333,810	-306,879	26,931	10,527	Maintenance overspend
Revenues - Covid Grants	0	0	0	0	12,880,313	-12,880,313	12,880,313	-12,880,313	0	0	
Environmental Services	9,484,708	-5,335,288	7,362,724	-4,135,894	7,346,437	-3,875,614	-16,287	260,280	243,993	200,396	Lower than forecast car park income as a result of continued impact of the pandemic. Higher than budgeted income from garden waste. Lower contract fees for processing recycling and overachievement of income from recycling credits.
Leisure & Communities	1,833,380	-105,269	812,306	-53,000	950,507	-238,507	138,200	-185,507	-47,307	-151,402	Maintenance underspend.
Planning & Strategic Housing	2,568,956	-1,021,487	1,897,291	-766,115	1,875,132	-826,756	-22,159	-60,640	-82,799	-21,923	Underspend in respect of planning appeals expenditure.
Democratic Services	998,214	-25,905	690,353	-17,929	985,649	-308,549	295,295	-290,620	4,675	0	
Retained/Corporate Council Services	3,658,329	-1,084,764	1,818,474	-1,111,202	1,178,043	-1,152,428	-640,431	-41,227	-681,658	-720,435	Contingency for additional expenditure and income losses in relation to Covid income and expenditure as set out elsewhere in service areas. Discretionary pension payments lower than budgeted.
Retained/Corporate Council Services - Covid	0	0	0	0	825,498	-421,347	825,498	-421,347	404,151	524,151	£429k of additional Covid-19 Ubico charges, additional charges expected to continue throughout quarter four.
<b>Cost of Services (Gross)</b>	<b>39,313,923</b>	<b>-24,173,742</b>	<b>27,916,012</b>	<b>-18,102,571</b>	<b>41,664,647</b>	<b>-31,897,019</b>	<b>13,748,635</b>	<b>-13,794,448</b>	<b>-45,813</b>	<b>-75,217</b>	
<b>Cost of Services (Net)</b>		<b>15,140,181</b>		<b>9,813,441</b>		<b>9,767,628</b>					

## Cotswold District Council - Revenue Budget Monitoring

## Annex C

Budget Monitoring 2021/22 - 1st April to 31st December 2021

	<u>Original Budget</u>		<u>Budget to Q3</u>		<u>Actual</u>		<u>Under / Over Budget</u>		<u>Under / Over Budget</u>	
	£		£		£		£		£	
	<u>Expenditure</u>	<u>Income</u>	<u>Expenditure</u>	<u>Income</u>	<u>Expenditure</u>	<u>Income</u>	<u>Expenditure</u>	<u>Income</u>	<u>Net</u>	<u>Year end</u>
									<u>Variance</u>	<u>forecast</u>
										<u>variance</u>
<b>Financing</b>										
Council Tax income	0	-5,867,996	0	0	0	0	0	0	0	0
NNDR income and expenditure	0	-13,343,154	0	0	0	0	0	0	0	0
Section 31 NNDR income	12,522,440	-2,459,000	0	0	0	0	0	0	0	0
Covid General Grant	0	-377,000	0	-377,000	0	-377,437	0	-437	-437	0
Sales, Fees and Charges Compensation	0	-356,181	0	-356,181	0	-228,000	0	128,181	128,181	128,181
New Homes Bonus	0	-2,092,561	0	-1,569,421	0	-1,569,423	0	-2	-2	0
New Burdens Funding	0	0	0	0	0	-100,000	0	-100,000	-100,000	-100,000
Other Government Grants	0	-1,323,002	0	-834,185	0	-834,186	0	-1	-1	0
Balance Sheet Adjustment and Reversals	-1,843,727	0	0	0	0	0	0	0	0	0
								0	0	0
<b>Under)/(Overspend against budget</b>	<b>49,992,636</b>	<b>-49,992,636</b>	<b>27,916,012</b>	<b>-21,239,358</b>	<b>41,664,647</b>	<b>-35,006,065</b>	<b>13,748,635</b>	<b>-13,766,707</b>	<b>-18,072</b>	<b>-47,036</b>
		0		6,676,654		6,658,582				

and Charges compensation scheme in place for Q1 2021/22 only. Income received less than budgeted due to level of income losses in Q1 being lower than budgeted. Compensation scheme not in place from Q2 onwards

New Burdens grant funding from Government offsetting additional service expenditure.

Environmental & Regulatory Services		For 01/04/2021 to 31/12/2021									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual		Under / Over Budget		Variance	Comments
		£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income		
BUC001	Building Control - Fee Earning Work	170,566	-360,000	121,555	-270,000	119,625	-228,880	-1,930	41,120	39,190	Building control income has slowed during Q3, income £41k lower than profiled budget at 31 December 2021.
BUC002	Building Control - Non Fee Earning Work	53,879	0	38,723	0	38,621	0	-102	0	-102	
BUC003	Dangerous Structures	2,500	0	1,875	0	7,608	0	5,733	0	5,733	
	<b>Building Control</b>	<b>226,945</b>	<b>-360,000</b>	<b>162,154</b>	<b>-270,000</b>	<b>165,855</b>	<b>-228,880</b>	<b>3,701</b>	<b>41,120</b>	<b>44,821</b>	
EMP001	Emergency Planning	22,918	0	17,006	0	23,914	0	6,908	0	6,908	Licensing income from premises and taxis exceeds profiled budget.
ESM001	Environment - Service Management and Support Services	103,924	0	77,943	0	68,388	0	-9,555	0	-9,555	
PSH002	Private Sector Housing - Condition of Dwellings	301	0	0	0	0	0	0	0	0	
PSH005	Home Energy Conservation	212	0	0	0	0	0	0	0	0	
REG002	Licensing	205,846	-190,720	151,438	-141,830	156,579	-180,677	5,141	-38,847	-33,706	
REG006	Caravan Sites - Itinerates	142	0	0	0	0	0	0	0	0	
REG007	Caravan Sites - Licensed	142	0	0	0	0	0	0	0	0	
REG009	Environmental Protection	192,018	-53,000	136,680	-41,750	135,274	-32,171	-1,406	9,579	8,174	
REG013	Pollution Control	127,651	0	95,738	0	86,756	0	-8,983	0	-8,983	
REG016	Food Safety	126,279	-2,000	88,868	-1,500	93,115	-3,077	4,246	-1,577	2,669	
REG017	Health & Safety At Work	0	0	0	0	124	0	124	0	124	
REG021	Statutory Burials	1,642	0	1,125	0	0	-1,400	-1,125	-1,400	-2,525	
STC011	Abandoned Vehicles	128	0	0	0	0	-850	0	-850	-850	
	<b>Public Protection</b>	<b>781,203</b>	<b>-245,720</b>	<b>568,799</b>	<b>-185,080</b>	<b>564,150</b>	<b>-218,175</b>	<b>-4,649</b>	<b>-33,095</b>	<b>-37,743</b>	
	<b>Environmental &amp; Regulatory Services</b>	<b>1,008,148</b>	<b>-605,720</b>	<b>730,952</b>	<b>-455,080</b>	<b>730,004</b>	<b>-447,055</b>	<b>-948</b>	<b>8,025</b>	<b>7,077</b>	

Business Support Services - Finance, HR, Procurement		For 01/04/2021 to 31/12/2021									Comments
Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual		Under / Over Budget		Net Variance	
		£	£	£	£	£	£	£	£		
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
HLD480	Car Leasing	0	0	0	0	0	0	0	0	0	Underspend in general supplies and services.
HLD499	S & S Holding Account	0	0	0	0	3,067	0	3,067	0	3,067	
SUP009	Accountancy	481,136	-141,169	284,976	-35,227	271,866	-34,458	-13,110	769	-12,341	
SUP011	Creditors	101,757	-59,533	77,966	-44,650	75,220	-38,835	-2,745	5,815	3,070	
SUP012	Debtors	51,801	-12,951	40,499	-9,713	37,322	-8,685	-3,177	1,028	-2,149	
SUP029	Financial Information	0	0	0	0	0	0	0	0	0	
SUP035	Insurances	58,051	-51,969	43,538	-38,977	43,424	-35,726	-115	3,251	3,136	
SUP042	GO Support and Hosting	46,403	-36,000	34,802	-27,000	8,143	0	-26,660	27,000	340	
SUP403	CDC Counter Fraud Unit	56,672	-64,212	45,054	-3,855	46,013	-3,855	959	0	959	
	<b>Accountancy</b>	795,820	-365,834	526,835	-159,422	485,054	-121,559	-41,781	37,863	-3,918	
SUP010	Internal Audit	107,302	-21,087	80,476	-15,815	80,177	-15,816	-300	-1	-301	Overachieved when including estimated movement from reserves requirement as per budget.
SUP402	Glos. Counter Fraud Unit	462,261	-462,262	344,146	-346,697	328,057	-351,354	-16,089	-4,657	-20,746	
	<b>Audit</b>	569,563	-483,349	424,622	-362,512	408,233	-367,170	-16,389	-4,658	-21,047	
SUP003	Human Resources	514,910	-267,224	384,765	-200,418	381,442	-189,910	-3,323	10,508	7,185	Credit note issued to Cheltenham Trust for previous financial year [2020/21]
SUP019	Health & Safety	112,407	-83,677	45,810	-24,618	46,311	-14,618	502	10,000	10,501	
SUP020	Training & Development	95,620	-29,292	68,753	-21,969	68,062	-21,969	-691	-0	-691	
	<b>Human Resources</b>	722,937	-380,193	499,327	-247,005	495,815	-226,497	-3,512	20,508	16,995	
SUP013	Payroll	100,395	-73,469	76,687	-55,102	75,606	-49,069	-1,080	6,033	4,953	
	<b>Payroll</b>	100,395	-73,469	76,687	-55,102	75,606	-49,069	-1,080	6,033	4,953	
SUP033	Central Purchasing	57,007	-22,034	42,755	-16,526	45,079	-14,363	2,323	2,162	4,486	
	<b>Procurement</b>	57,007	-22,034	42,755	-16,526	45,079	-14,363	2,323	2,162	4,486	
	<b>Business Support Services - Finance, HR, Procurement</b>	2,245,722	-1,324,879	1,570,226	-840,565	1,509,788	-778,658	-60,438	61,907	1,469	

ICT, Change & Customer Services		For 01/04/2021 to 31/12/2021									Comments
Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual		Under / Over Budget		Variance	
		£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income	£	
SUP017	Business Improvement/Transformation	111,158	0	81,894	0	81,680	0	-214	0	-214	Street naming/signs expenditure in year lower than budgeted.  Lower expenditure than budgeted in respect of electricity.  Income from sales higher than budgeted. Income transfers to COM420 at year end.
SUP021	Business Continuity Planning	21,147	0	13,205	0	13,171	0	-35	0	-35	
SUP023	Freedom of Information Act	10,747	0	8,060	0	8,039	0	-21	0	-21	
TMR001	Street Naming	30,524	-20,000	22,538	-15,000	4,663	-20,091	-17,874	-5,091	-22,965	
	<b>Business Transformation</b>	173,576	-20,000	125,697	-15,000	107,553	-20,091	-18,144	-5,091	-23,235	
ADB411	Moreton-in-Marsh, Offices	78,863	-54,292	51,088	-40,494	41,875	-35,268	-9,214	5,226	-3,988	
COM420	FOH - Moreton	104,815	-3,665	75,196	-1,867	74,153	-63	-1,043	1,805	761	
COM421	Moreton - Stock Trading a/c	0	0	0	0	5,720	-12,813	5,720	-12,813	-7,093	
SUP401	FOH - Trinity Road	550,085	0	408,051	0	405,518	-6,642	-2,533	-6,642	-9,175	
	<b>Customer Services</b>	733,763	-57,957	534,336	-42,361	527,266	-54,785	-7,070	-12,424	-19,494	
SUP005	ICT	916,033	-19,000	672,135	-14,250	682,510	-19,639	10,375	-5,389	4,986	
SUP031	Application Support	70,780	0	70,780	0	69,344	0	-1,436	0	-1,436	
	<b>ICT</b>	986,813	-19,000	742,915	-14,250	751,854	-19,639	8,939	-5,389	3,550	
	<b>ICT, Change &amp; Customer Services</b>	1,894,152	-96,957	1,402,948	-71,612	1,386,673	-94,515	-16,275	-22,904	-39,179	

Assets, Land, Legal & Property		For 01/04/2021 to 31/12/2021								Comments	
Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual Position		Under / Over Budget			Net Variance
		£		£		£		£			
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
ADB401	Trinity Road, Offices	499,573	-343,268	333,741	-257,451	361,202	-273,108	27,462	-15,657	11,804	£8k purchase of furniture for Trinity Road. Funded from underspends in other BMF allocations.
ADB412	Moreton-in-Marsh, Offices - Maintenance	43,235	0	32,426	0	42,067	0	9,641	0	9,641	Reception and Atrium upgrade works Underspend on Building Maintenance Fund allocation. Underspend utilised by overspends on the BMF in other areas.
CUL411	Corinium Museum - Maintenance	41,350	0	31,013	0	7,197	0	-23,816	0	-23,816	
ENA401	Housing Enabling Properties	9,110	-23,476	5,610	-16,636	10,355	-15,433	4,745	1,202	5,947	
FIE425	22/24 Ashcroft Road	28,534	0	13,401	0	7,584	0	-5,816	0	-5,816	
	Asset Management	621,802	-366,744	416,190	-274,087	428,405	-288,542	12,215	-14,455	-2,239	
LLC001	Local Land Charges	110,362	-250,704	78,808	-188,028	85,184	-159,302	6,376	28,726	35,102	Land charge income lower than budgeted.
	Land Charges	110,362	-250,704	78,808	-188,028	85,184	-159,302	6,376	28,726	35,102	
SUP004	Legal	467,627	-241,286	346,777	-180,965	364,648	-110,209	17,871	70,756	88,627	Impact of changes to staffing within legal has resulted in higher than budgeted staff costs and reduced partnership income by £44k. There is a underachievement of budgeted income from legal and court costs of £22k.
LEGAL	Legal Services	467,627	-241,286	346,777	-180,965	364,648	-110,209	17,871	70,756	88,627	
SUP025	Property Services	322,071	0	233,680	0	227,742	-250	-5,938	-250	-6,188	
	Property Services	322,071	0	233,680	0	227,742	-250	-5,938	-250	-6,188	
	Land, Legal & Property	1,521,862	-858,734	1,075,455	-643,079	1,105,979	-558,302	30,525	84,777	115,301	

Chief Executive and Modernisation		For 01/04/2021 to 31/12/2021									
		<u>Original Budget</u>		<u>Budget to Q3</u>		<u>Actual Position</u>		<u>Under / Over Budget</u>			
		£		£		£		£		£	
<u>Cost Centre</u>	<u>Cost Centre Description</u>	<u>Expenditure</u>	<u>Income</u>	<u>Expenditure</u>	<u>Income</u>	<u>Expenditure</u>	<u>Income</u>	<u>Expenditure</u>	<u>Income</u>	<u>Net Variance</u>	<u>Comments</u>
COR011	2020 Vision	0	0	0	0	0	0	0	0		
COR061	Public Protection 2020	0	0	0	0	1,768	0	1,768	0	1,768	
SUP026	Chief Executive	83,247	0	61,271	0	61,035	0	-236	0	-236	
	<b>Managing Director &amp; Support</b>	83,247	0	61,271	0	62,803	0	1,532	0	1,532	
	<b>Chief Executive and Modernisation</b>	83,247	0	61,271	0	62,803	0	1,532	0	1,532	

Revenues & Housing Support											
For 01/04/2021 to 31/12/2021											
Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual Position		Under / Over Budget		Net Variance	Comments
		£	£	£	£	£	£	£	£		
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
HBP001	Rent Allowances	13,495,334	-13,183,091	10,112,686	-9,830,573	10,165,102	-9,882,025	52,416	-51,452	964	
	<b>Benefits</b>	13,495,334	-13,183,091	10,112,686	-9,830,573	10,165,102	-9,882,025	52,416	-51,452	964	
HOM001	Homelessness	126,663	-76,266	94,971	-57,200	268,602	-231,118	173,631	-173,918	-288	Increased expenditure and corresponding grant income in respect of homeless.
HOM005	Homelessness Hostel Accommodation	4,000	-35,500	3,000	-26,625	14,387	-28,479	11,387	-1,854	9,533	£7k reactive repairs
HOM406	Temporary Emergency Accommodation	87,825	-77,519	65,119	-58,139	60,171	-51,930	-4,947	6,209	1,262	
PSH001	Private Sector Housing Grants	28,013	0	21,010	0	21,030	0	20	0	20	
	<b>Housing Management</b>	246,501	-189,285	184,099	-141,964	364,189	-311,527	180,090	-169,563	10,527	
LTC001	Council Tax Collection	207,854	-143,808	149,281	-32,558	220,528	-95,307	71,248	-62,749	8,499	Overspend in respect of software and maintenance
LTC011	NNDR Collection	52,017	-198,555	36,887	-3,000	68,887	-26,116	32,000	-23,116	8,884	Overspend in respect of software and maintenance
PUT001	Concessionary Travel	15,499	0	11,058	0	8,520	0	-2,538	0	-2,538	
SUP028	Security Carriers	0	0	0	0	595	0	595	0	595	
	<b>Revenues</b>	275,370	-342,363	197,226	-35,558	298,530	-121,423	101,304	-85,865	15,439	
R&HS	Revenues & Housing Support	14,017,205	-13,714,739	10,494,011	-10,008,095	10,827,821	-10,314,974	333,810	-306,879	26,931	



Revenues & Housing Support		For 01/04/2021 to 31/12/2021									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual Position		Under / Over Budget		£ Net Variance	Comments
		£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income		
COV022	Business Lockdown Grants	0	0	0	0	2,151,566	-2,151,566	2,151,566	-2,151,566	0	Covid grants to local businesses administered by Council funded from government grant. Net nil overall impact. Includes admin and finance resource costs of £30k these expenses are funded from additional new burdens funding.
COV024	Restart Grant	0	0	0	0	10,728,747	-10,728,747	10,728,747	-10,728,747	0	Covid Restart grants to local businesses administered by Council funded from government grant. Net nil overall impact.
	<b>Revenues - Covid Grants</b>	0	0	0	0	12,880,313	-12,880,313	12,880,313	-12,880,313	0	

Environmental Services		For 01/04/2021 to 31/12/2021									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual Position		Under / Over Budget		Net Variance	Comments
		£	£	£	£	£	£	£	£		
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
CPK401	Car Parks	1,025,989	-2,989,797	597,189	-2,242,348	609,192	-1,672,789	12,002	569,559	581,561	The pandemic has continued to reduce car park income received during the first three quarters of the financial year. £488k less than budgeted received in parking fees, £47k less in parking permits and £44k less in excess parking fees. Supplies and Services overspend including cashless upgrade.
CPK402	Car Parks - Maintenance	35,725	0	26,794	0	25,989	0	-805	0	-805	
CPK413	Car Parks - Tetbury The Chippings	39,075	-54,000	29,306	-40,500	23,357	-32,180	-5,949	8,320	2,371	
CPK414	Car Parks - Chipping Campden	0	0	0	0	17,228	-17,229	17,228	-17,229	-0	
CPK499	Car Parking Reserve	0	0	0	0	16,293	-16,293	16,293	-16,293	0	
	<b>Car Parking</b>	<b>1,100,789</b>	<b>-3,043,797</b>	<b>653,289</b>	<b>-2,282,848</b>	<b>692,059</b>	<b>-1,738,490</b>	<b>38,770</b>	<b>544,358</b>	<b>583,127</b>	
CCM001	Cemetery, Crematorium and Churchyards	167,684	-63,830	129,774	-47,873	130,212	-63,937	438	-16,065	-15,627	£15k overachieved on Cemetery and Cremation fees
CCM402	Cemeteries - Maintenance	16,275	0	12,206	0	38,392	0	26,186	0	26,186	Overspend due to repairs to store roof, concrete apron and Memorial works. All funded from the wider Building Maintenance Fund
HLD410	Waste - Cleansing	84	0	0	0	0	0	0	0	0	
HLD411	Waste - Cemeteries	2,092	0	1,055	0	1,326	-1,991	271	-1,991	-1,720	
REG003	Animal Control	59,828	-32,505	44,354	-21,304	44,345	-17,455	-9	3,849	3,840	
REG019	Public Conveniences	270,632	-84,030	176,838	-63,023	182,579	-46,174	5,741	16,849	22,589	£17k underachieved on income. £5k Roof works at Church Rooms BoW
											£9k underspend in marketing. £26k underspend on Ubico contract, £97k underspend in recycling contract (estimated increases in processing costs not realised), £39k income due to correction of a duplicate credit note in prior period.
RYC001	Recycling	2,734,062	-882,964	2,183,793	-599,726	2,052,012	-661,925	-131,781	-62,199	-193,980	£22k overachievement of income from recycling credits.
RYC002	Green Waste	1,008,377	-835,000	837,365	-826,250	833,169	-967,918	-4,196	-141,668	-145,864	£156k overachieved on Garden Waste subscriptions
RYC003	Refuse / Recycling Organic & Food Waste	805,818	0	671,515	0	815,902	-153,292	144,387	-153,292	-8,905	Andigestion [food waste transfer] costs invoiced to Cotswold then recharged to GCC.
STC001	Street Cleaning	1,352,383	0	1,123,545	0	1,116,663	0	-6,882	0	-6,882	
TRW001	Trade Waste	0	0	0	0	0	0	0	0	0	
WST001	Household Waste	1,589,267	-143,662	1,298,995	-107,747	1,203,606	-2,546	-95,389	105,200	9,811	Retained Officer transferred to Publica. Therefore no salary costs and no subsequent partnership recharges income.
WST004	Bulky Household Waste	41,930	-56,000	31,448	-42,000	55,199	-80,667	23,751	-38,667	-14,915	Increase in demand has seen an increase in both contractor costs and income, however income overachieved £15k.
WST401	Refuse-Stow Fair	11,227	0	10,633	0	8,857	0	-1,775	0	-1,775	
WST402	South Cerney Depot, Packers Lease	31,768	-173,500	7,500	-130,125	-1	-130,125	-7,501	0	-7,501	
	<b>Environmental Services Client</b>	<b>8,091,427</b>	<b>-2,271,491</b>	<b>6,529,020</b>	<b>-1,838,046</b>	<b>6,482,260</b>	<b>-2,126,029</b>	<b>-46,760</b>	<b>-287,983</b>	<b>-334,742</b>	

Environmental Services		For 01/04/2021 to 31/12/2021									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual Position		Under / Over Budget		Net Variance	Comments
		£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income		
CCC001	Climate Change	94,563	0	70,896	0	63,903	0	-6,993	0	-6,993	
	<b>Climate Change</b>	94,563	0	70,896	0	63,903	0	-6,993	0	-6,993	
FLD401	Land Drainage	97,274	-20,000	71,800	-15,000	70,497	-11,095	-1,304	3,905	2,601	
FLD402	Flood Defence	0	0	0	0	0	0	0	0	0	
	<b>Flooding</b>	97,274	-20,000	71,800	-15,000	70,497	-11,095	-1,304	3,905	2,601	
REG023	Environmental Strategy	100,655	0	37,718	0	37,718	0	-0	0	-0	
	<b>Waste &amp; Recycling Policy</b>	100,655	0	37,718	0	37,718	0	-0	0	-0	
	<b>Environmental Services</b>	9,484,708	-5,335,288	7,362,724	-4,135,894	7,346,437	-3,875,614	-16,287	260,280	243,993	

Leisure & Communities		For 01/04/2021 to 31/12/2021									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual Position		Under / Over Budget		£ Net Variance	Comments
		£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income		
SUP002	Consultation, Policy & Research	87,473	0	63,880	0	63,443	0	-438	0	-438	
	<b>Corporate Planning</b>	87,473	0	63,880	0	63,443	0	-438	0	-438	
CUL410	Corinium Museum	101,084	0	0	0	4,598	0	4,598	0	4,598	
CUL412	Collection Management	4,961	0	0	0	362	0	362	0	362	
CUL413	Northleach Resouce Centre	8,850	0	6,638	0	0	0	-6,638	0	-6,638	
CUL415	Corinium Museum - HLF Project	0	0	35,792	0	35,792	0	0	0	0	
											Support provided to SLM through open book and funding agreements. Additional leisure grant funding received through National Leisure Recovery Fund. National Leisure Recovery Fund Grant of £104k received offsets losses of £52k from waiving of SLM management fee in Q1 and Q2. Support provided to SLM funded from underspend in respect of SLM financial support earmarked in 2020/21.
REC410	Ciren - Centre Management	687,063	-105,269	137,659	-53,000	234,419	-157,678	96,760	-104,678	-7,918	
REC413	Ciren - Dryside Areas	0	0	0	0	690	-6,644	690	-6,644	-5,954	
REC419	Cirencester Leisure - Maintenance	32,850	0	24,638	0	19,778	0	-4,860	0	-4,860	
REC430	C Campden - Centre Management	125,878	0	61,511	0	57,273	0	-4,238	0	-4,238	
REC450	Bourton - Centre Management	150,951	0	0	0	0	0	0	0	0	
											Minimum Building Maintenance expenditure to date. Budget is an allocation of the wider Building Maintenance Fund (BMF). Any underspend will fund additional maintenance requirements on other assets within the BMF allocation.
REC459	Bourton - Maintenance	28,019	0	21,014	0	131	0	-20,883	0	-20,883	
	<b>Leisure Management</b>	1,139,656	-105,269	287,251	-53,000	353,044	-164,322	65,792	-111,322	-45,529	

Leisure & Communities		For 01/04/2021 to 31/12/2021									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual Position		Under / Over Budget		Net Variance	Comments
		£	£	£	£	£	£	£	£		
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
COM401	Health Policy	25,847	0	18,453	0	18,409	0	-44	0	-44	
COM402	Community Liaison	95,926	0	71,168	0	68,737	0	-2,431	0	-2,431	
COM403	Youth Participation	92,916	0	69,530	0	71,648	0	2,119	0	2,119	
COM405	Health Development	41,774	0	30,844	0	29,753	0	-1,091	0	-1,091	
GBD001	Community Welfare Grants	165,830	0	152,490	0	152,286	0	-204	0	-204	
	<b>Community Liaison</b>	422,293	0	342,483	0	340,833	0	-1,651	0	-1,651	
CCR001	Community Safety (Crime Reduction)	48,335	0	35,724	0	36,063	0	339	0	339	
	<b>Community Safety</b>	48,335	0	35,724	0	36,063	0	339	0	339	
TOU001	Tourism Strategy and Promotion	39,401	0	10,801	0	10,772	0	-28	0	-28	
TOU402	Partnership Grants	54,000	0	40,500	0	40,500	0	0	0	0	
TOU403	Cotswold Tourism Partnership	42,222	0	31,667	0	49,130	-17,463	17,464	-17,463	0	Any balance at year end will be transferred to Cotswold Tourism Reserve
TOU404	Tourism Discover England Fund - Project	0	0	0	0	56,722	-56,722	56,722	-56,722	-0	Any balance at year end will be transferred to Cotswold Tourism Reserve
	<b>Tourism Policy</b>	135,623	0	82,967	0	157,124	-74,185	74,157	-74,185	-28	
	Leisure & Communities	1,833,380	-105,269	812,306	-53,000	950,507	-238,507	138,200	-185,507	-47,307	

Planning & Strategic Housing		For 01/04/2021 to 31/12/2021									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual Position		Under / Over Budget		Net Variance	Comments
		£	£	£	£	£	£	£	£		
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
DEV001	Development Control - Applications	851,375	-999,877	629,161	-749,908	595,582	-806,533	-33,579	-56,626	-90,205	£86k overachieved planning app income, includes 13 fees over £10k one of which was £91k. £30k underachieved on Pre-App Advice. New Pre-App advice charging schedule not yet implemented. Underspend on legal fees in relation to appeals.
DEV002	Development Control - Appeals	128,712	0	95,651	0	60,820	0	-34,831	0	-34,831	
DEV003	Development Control - Enforcement	185,843	0	137,015	0	136,655	0	-360	0	-360	
DEV004	Development Advice	330,666	0	244,370	0	243,728	0	-643	0	-643	
DEV401	Planning Advice For Land Charges	11,321	0	8,253	0	8,231	0	-22	0	-22	
DEV488	Planning - Section 106 Agreements	0	0	0	0	-0	-0	-0	-0	-0	
DEV499	Development Services Holding Account	0	0	0	0	0	0	0	0	0	
	<b>Development Management</b>	<b>1,507,917</b>	<b>-999,877</b>	<b>1,114,451</b>	<b>-749,908</b>	<b>1,045,016</b>	<b>-806,534</b>	<b>-69,435</b>	<b>-56,626</b>	<b>-126,061</b>	
PLP005	Heritage & Design	210,966	0	157,515	0	157,884	-550	369	-550	-181	
	<b>Heritage &amp; Conservation</b>	<b>210,966</b>	<b>0</b>	<b>157,515</b>	<b>0</b>	<b>157,884</b>	<b>-550</b>	<b>369</b>	<b>-550</b>	<b>-181</b>	
HAD001	Housing Advice	274,132	0	203,835	0	204,762	0	927	0	927	
HOS001	Housing Strategy	138,534	0	98,042	0	98,872	-250	830	-250	580	
HOS002	Housing Partnerships	24,436	0	17,906	0	17,859	0	-47	0	-47	
HOS005	Community Led Housing	30,475	0	22,856	0	22,856	0	-0	0	-0	
	<b>Strategic Housing</b>	<b>467,577</b>	<b>0</b>	<b>342,640</b>	<b>0</b>	<b>344,350</b>	<b>-250</b>	<b>1,710</b>	<b>-250</b>	<b>1,460</b>	
CIL001	Community Infrastructure Levy	10,000	-10,000	7,500	-7,500	50,313	-18,867	42,813	-11,367	31,447	Retained 5% Admin for CiL not yet at a level to cover administration costs of the service.
PLP002	Local Development Framework	339,953	-100	251,027	-75	250,164	-76	-863	-1	-864	
PLP401	Fwd Plan work for Dev Con	16,508	0	12,131	0	12,099	0	-32	0	-32	
PLP499	Local Development Framework Reserve	0	0	0	0	0	0	0	0	0	
PSM001	Planning - Service Management and Support Services	16,035	-11,510	12,026	-8,633	15,305	-480	3,279	8,153	11,431	
	<b>Planning Policy</b>	<b>382,496</b>	<b>-21,610</b>	<b>282,685</b>	<b>-16,207</b>	<b>327,882</b>	<b>-19,422</b>	<b>45,197</b>	<b>-3,215</b>	<b>41,982</b>	
	<b>Planning &amp; Strategic Housing</b>	<b>2,568,956</b>	<b>-1,021,487</b>	<b>1,897,291</b>	<b>-766,115</b>	<b>1,875,132</b>	<b>-826,756</b>	<b>-22,159</b>	<b>-60,640</b>	<b>-82,799</b>	

Democratic Services		For 01/04/2021 to 31/12/2021										
Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual Position		Under / Over Budget		Net Variance	Comments	
		£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income			
DRM005	Committee Services	88,568	0	46,549	0	42,036	0	-4,512	0	-4,512	£6k Flags for Trinity Rd and MAC	
DRM008	Corporate Subscriptions	18,980	0	14,235	0	24,168	0	9,933	0	9,933		
	<b>Committee Services</b>	107,548	0	60,784	0	66,205	0	5,421	0	5,421		
SUP018	Press & PR/Communications	56,087	0	41,311	0	38,764	0	-2,547	0	-2,547		
SUP024	Postal Services	40,011	0	29,315	0	31,482	0	2,167	0	2,167		
	<b>Communications</b>	96,098	0	70,626	0	70,246	0	-380	0	-380		
												Election costs to be covered by income due from Electoral Claims Unit.
ELE*	Elections	139,662	-3,880	87,390	-1,410	376,248	-290,109	288,858	-288,699	159		Balance to be transferred to Election Reserve
	<b>Elections</b>	139,662	-3,880	87,390	-1,410	376,248	-290,109	288,858	-288,699	159		
DRM001	Democratic Representation and Management	115,690	0	86,741	0	86,573	0	-168	0	-168		
DRM003	Councillors Allowances	304,890	0	228,668	0	229,352	0	684	0	684		
DRM004	Servicing Council	4,016	0	3,012	0	2,819	0	-193	0	-193		
	<b>Member Support</b>	424,596	0	318,421	0	318,744	0	324	0	324		
SUP022	Printing Services	230,310	-22,025	153,133	-16,519	154,205	-18,440	1,073	-1,921	-849		
	<b>Print &amp; Design</b>	230,310	-22,025	153,133	-16,519	154,205	-18,440	1,073	-1,921	-849		
	<b>Democratic Services</b>	998,214	-25,905	690,353	-17,929	985,649	-308,549	295,295	-290,620	4,675		

Cost Centre	Cost Centre Description	Original Budget		Budget to Q3		Actual Position		Under / Over Budget		Net Variance	Comments
		£		£		£		£			
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
FIE010	Interest Payable and Similar Charges	19,290	0	14,468	0	0	0	-14,468	0	-14,468	No borrowing to date, therefore no interest payable £14k Arlingclose Treasury Management and ESG Advice.
FIE030	Interest and Investment Income	0	-504,668	0	-344,426	13,917	-357,445	13,917	-13,019	898	
FIE410	Commercial Properties - General	15,630	-295	7,815	-83	3,494	-3,889	-4,321	-3,806	-8,128	
FIE*	Investment Properties	95,697	-579,801	42,423	-432,225	30,881	-430,560	-11,542	1,665	-9,877	
NDC401	Discretionary Pension Payments	1,881,916	0	188,770	0	102,777	0	-85,993	0	-85,993	Discretionary pension payments lower than budgeted. Corrected in 22/23 budget.
	<b>Corporate I&amp;E</b>	<b>2,012,533</b>	<b>-1,084,764</b>	<b>253,475</b>	<b>-776,733</b>	<b>151,068</b>	<b>-791,894</b>	<b>-102,407</b>	<b>-15,161</b>	<b>-117,568</b>	
COR005	Corporate Finance	98,677	0	84,779	0	149,071	-20,045	64,292	-20,045	44,247	Insurance Premium renewal in November 2021 resulted in increased premium, to be recharged across services in Q4. This has been reflected in 22/23 budget. Income variance due to recharge of cyber insurance from partner Councils where CDC acts as lead insurer for invoicing purposes.
COR007	External Audit Fees	70,830	0	53,123	0	47,813	-5,683	-5,310	-5,683	-10,993	Includes refund from PSAA of £5.6k
COR008	Bank Charges	61,065	0	45,799	0	48,435	0	2,637	0	2,637	
COR400	Savings and Growth Items	911,555	0	671,296	0	71,063	0	-600,233	0	-600,233	Contingency for additional expenditure and income losses in relation to Covid income and expenditure. including Ubico costs in COV019 of £429k and £171k of car park losses not covered by sales, fees and charges compensation.
COR401	Publica Group	0	0	334,469	-334,469	334,468	-334,806	-0	-338	-338	
SUP032	Strategic Directors	503,669	0	375,535	0	376,125	0	591	0	591	
	<b>Corporate Management</b>	<b>1,645,796</b>	<b>0</b>	<b>1,564,999</b>	<b>-334,469</b>	<b>1,026,975</b>	<b>-360,535</b>	<b>-538,024</b>	<b>-26,066</b>	<b>-564,090</b>	
	<b>Retained Services</b>	<b>3,658,329</b>	<b>-1,084,764</b>	<b>1,818,474</b>	<b>-1,111,202</b>	<b>1,178,043</b>	<b>-1,152,428</b>	<b>-640,431</b>	<b>-41,227</b>	<b>-681,658</b>	



Retained and Corporate Services		For 01/04/2021 to 31/12/2021									
Cost Centre	Cost Centre Description	<u>Original Budget</u>		<u>Budget to Q3</u>		<u>Actual Position</u>		<u>Under / Over Budget</u>		<u>Net Variance</u>	<u>Comments</u>
		<u>£</u> <u>Expenditure</u>	<u>£</u> <u>Income</u>	<u>£</u> <u>Expenditure</u>	<u>£</u> <u>Income</u>	<u>£</u> <u>Expenditure</u>	<u>£</u> <u>Income</u>	<u>£</u> <u>Expenditure</u>	<u>£</u> <u>Income</u>		
COV019	Corona Virus	0	0	0	0	591,151	-187,000	591,151	-187,000	404,151	316 test and trace grants were awarded to 31 December 2021 totalling £158k, matched by £158k of grant income. £429k of additional Covid-19 Ubico charges.
COV020	High Street re-opening	0	0	0	0	63,817	-63,817	63,817	-63,817	0	Expenditure matched by funding from the Government 'Welcome Back' Fund
COV023	Contain Outbreak Management Fund	0	0	0	0	158,305	-158,305	158,305	-158,305	0	
COV025	COMF - Licencing	0	0	0	0	12,225	-12,225	12,225	-12,225	0	
	<b>Covid</b>	0	0	0	0	825,498	-421,347	825,498	-421,347	404,151	