

Cotswold District Council - Revenue Budget Monitoring
Budget Monitoring 2021/22 - 1st April to 31st March 2022

Annex C

Service Area	Original Budget £		Budget to Q4 £		Actual £		Under / Over Budget £		Under / Over Budget £ Net Variance	Comments
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
Environmental & Regulatory Services	1,008,148	-605,720	1,015,026	-605,720	1,052,051	-597,848	37,025	7,872	44,896	Building control income has slowed during financial year, licensing income has exceeded budget.
Business Support Services - Finance, HR, Procurement	2,245,722	-1,324,879	2,090,232	-1,141,953	2,132,010	-1,103,014	41,778	38,939	80,717	Budget includes counter fraud target savings expected to be generated from counter fraud activity across the organisation. Savings generated from service will be reflected in other service areas.
ICT, Change & Customer Services	1,894,152	-96,957	1,865,621	-96,957	1,939,216	-110,466	73,595	-13,509	60,086	Software and system maintenance higher than budgeted due to unavoidable costs, budget corrected for 22/23.
Assets, Land, Legal & Property	1,521,862	-858,734	1,570,770	-858,734	1,656,122	-783,520	85,352	75,214	160,567	Lower than budgeted land charge income, cost of interim Monitoring Officer and loss of income from sharing the Monitoring Officer role with other Councils.
Chief Executive and Modernisation Costs	83,247	0	143,143	0	160,334	0	17,191	0	17,191	Chief Executive Recruitment costs from prior year previously not accrued.
Revenues & Housing Support	14,017,205	-13,714,739	14,076,544	-13,758,148	13,846,523	-13,145,631	-230,021	612,517	382,496	A higher proportion of housing benefits to homeless claimants has resulted in recovering a lower level of benefit subsidy resulting in an underachievement of income. Overpayments recovered were less than budgeted. Overspend in respect of postage, software and maintenance of revenues and benefit system and lower than forecast income from fines/penalties and court costs.
Revenues - Covid Grants	0	0	439,633	0	439,633	0	0	0	0	Lower than forecast income car park income as a result of continued impact of the pandemic. Refund received from Ubico in respect of household waste, recycling, garden waste, food waste and street cleaning contract.
Environmental Services	9,509,708	-5,335,288	9,487,084	-5,394,233	9,009,815	-5,059,228	-477,269	335,005	-142,264	Higher than budgeted income from garden waste. Lower fees for processing recycling and overachievement of recycling credit income.
Leisure & Communities	1,808,380	-105,269	1,637,117	-318,453	2,146,625	-870,043	509,508	-551,590	-42,082	Maintenance lower than budgeted.
Planning & Strategic Housing	2,568,956	-1,021,487	2,781,591	-1,202,659	2,928,258	-1,397,348	146,667	-194,689	-48,022	Lease Charges for printers transferred to balance sheet.
Democratic Services	998,214	-25,905	1,027,375	-25,905	1,304,456	-339,142	277,081	-313,237	-36,156	Underspend in respect of planning appeals.
Retained/Corporate Council Services	2,024,329	-1,084,764	2,033,246	-1,084,764	1,606,856	-1,749,577	-426,390	-664,813	-1,091,203	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	224,396	-314,341	1,108,880	-649,436	884,484	-335,095	549,389	£555k additional Covid-19 Ubico costs.
Cost of Services (Gross)	37,679,923	-24,173,742	38,391,778	-24,801,867	39,330,780	-25,805,253	939,002	-1,003,386	-64,384	
Cost of Services (Net)		13,506,181		13,589,911		13,525,527				

Cotswold District Council - Revenue Budget Monitoring

Annex C

Budget Monitoring 2021/22 - 1st April to 31st March 2022

	Original Budget		Budget to Q4		Actual		Under / Over Budget		Under / Over Budget	
	£		£		£		£		£	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Net Variance	
Financing										
Council Tax income		-5,867,996		-5,846,996		-5,846,996	0	0	0	
NDR income and expenditure		-3,279,714	6,604,286	-6,728,000	6,009,860	-6,122,744	-594,426	605,256	10,830	Levy payable to Government slightly higher than anticipated.
Covid General Grant	0	-377,000	0	-377,000	0	-377,000	0	0	0	Sales, fees and charges compensation scheme in place for Q1 of 2021/22 only. Income less than budgeted due to level of income losses in Q1 being lower than budgeted. Compensation scheme not in place from Q2 onwards.
Sales, Fees and Charges Compensation	0	-356,181	0	-356,181	0	-245,225	0	110,956	110,956	New Burdens grant funding from government offsetting additional service expenditure.
New Burdens Funding	0	0	0	-115,390	0	-198,490	0	-83,100	-83,100	
New Homes Bonus	0	-2,092,561	0	-2,092,561	0	-2,092,561	0	0	0	
Other Government Grants	0	-1,323,002	0	-1,323,002	0	-1,323,002	0	0	0	
Balance Sheet Adjustment and Reversals		-1,501,452	0	-1,196,931	0	-1,207,668	0	-10,737	-10,737	Differences between budgeted and actual depreciation and amortisation included in net cost of services reversed via MIRS.
General Fund Budget surplus/(deficit) [transfer (from)/to General Fund]	6,257	0	6,257	0	6,257	0	0	0	0	
Transfer (from) Business Rate Smoothing Reserve to fund 21/22 deficit				-7,425,000		-7,425,000	0	0	0	
Transfer to Business Rate Smoothing Reserve to fund 22/23 deficit			3,919,000		3,919,000		0	0	0	
Other transfers to/(from) Earmarked Reserve		-348,532		-292,393		-274,940	0	17,453	17,453	
Transfer to General Fund in lieu of contribution to pension fund	1,634,000		1,634,000	0	1,634,000	0		0	0	
Under)/(Overspend against budget	37,679,923	-38,971,648	50,555,321	-42,837,928	50,899,897	-50,918,879	344,576	-£363,558	-18,982	
		0		0		18,982		18,982		

Environmental & Regulatory Services		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual		Under / Over Budget		Variance	Comments
		£		£		£		£			
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
BUC001	Building Control - Fee Earning Work	170,566	-360,000	170,566	-360,000	176,782	-300,964	6,216	59,036	65,253	Building control income slowed during second half of 2021/22. Income £59k lower than budget.
BUC002	Building Control - Non Fee Earning Work	53,879	0	53,879	0	55,029	-417	1,150	-417	734	
BUC003	Dangerous Structures	2,500	0	2,500	0	7,608	0	5,108	0	5,108	
	Building Control	226,945	-360,000	226,945	-360,000	239,420	-301,380	12,475	58,620	71,094	
EMP001	Emergency Planning	22,918	0	22,913	0	26,199	0	3,286	0	6,908	
ESM001	Environment - Service Management and Support Services	103,924	0	103,924	0	105,460	0	1,536	0	-9,555	
PSH002	Private Sector Housing - Condition of Dwellings	301	0	301	0	320	0	19	0	0	
PSH005	Home Energy Conservation	212	0	212	0	226	0	14	0	0	
REG002	Licensing	205,846	-190,720	205,846	-190,720	216,455	-245,113	10,609	-54,393	-33,706	Licensing income including taxis and premises exceeds budget. Riding premises licence income and corresponding external inspection expenditure both exceed budget.
REG006	Caravan Sites - Itinerates	142	0	142	0	150	0	8	0	0	
REG007	Caravan Sites - Licensed	142	0	142	0	150	0	8	0	0	
REG009	Environmental Protection	192,018	-53,000	192,018	-53,000	197,656	-42,149	5,638	10,851	8,174	Lower than budgeted water quality sampling income.
REG013	Pollution Control	127,651	0	127,651	0	123,376	0	-4,275	0	-8,983	
REG016	Food Safety	126,279	-2,000	126,279	-2,000	129,131	-6,842	2,852	-4,842	2,669	
REG017	Health & Safety At Work	0	0	6,883	0	9,887	0	3,004	0	124	
REG021	Statutory Burials	1,642	0	1,642	0	3,485	-1,400	1,843	-1,400	-2,525	
STC011	Abandoned Vehicles	128	0	128	0	136	-964	8	-964	-850	
	Public Protection	781,203	-245,720	788,081	-245,720	812,631	-296,468	24,550	-50,748	-37,743	
	Environmental & Regulatory Services	1,008,148	-605,720	1,015,026	-605,720	1,052,051	-597,848	37,025	7,872	44,896	

Business Support Services - Finance, HR, Procurement		For 01/04/2021 to 31/03/2022									Comments
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual		Under / Over Budget		Net Variance	
		£		£		£		£			
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
HLD499	S & S Holding Account	0	0	0	0	3,348	-3,348	3,348	-3,348	0	Budget represents target savings expected to be generated from counter fraud activity across the organisation. Savings generated will be reflected in other service areas or in the collection of council tax and business rates. Increased staffing costs funded from third party recharge and impact of cost of living pay rises. £5k overspend on postage.
SUP009	Accountancy	481,136	-141,169	367,342	-27,375	369,887	-33,976	2,545	-6,601	-4,056	
SUP011	Creditors	101,757	-59,533	101,757	-59,533	106,349	-61,389	4,592	-1,856	2,736	
SUP012	Debtors	51,801	-12,951	51,801	-12,951	55,560	-14,993	3,759	-2,042	1,717	
SUP035	Insurances	58,051	-51,969	58,051	-51,969	59,187	-51,635	1,136	334	1,470	
SUP042	GO Support and Hosting	46,403	-36,000	46,403	-36,000	47,594	-36,366	1,191	-366	825	
SUP403	CDC Counter Fraud Unit	56,672	-64,212	56,672	-64,212	57,392	-5,140	720	59,072	59,792	
	Accountancy	795,820	-365,834	682,026	-252,040	699,317	-206,847	17,291	45,193	62,484	
SUP010	Internal Audit	107,302	-21,087	107,302	-21,087	108,786	-21,088	1,484	-1	1,483	
SUP402	Glos. Counter Fraud Unit	462,261	-462,262	462,261	-434,826	442,484	-415,048	-19,777	19,778	1	
	Audit	569,563	-483,349	569,563	-455,913	551,270	-436,136	-18,293	19,777	1,484	
SUP003	Human Resources	514,910	-267,224	514,910	-267,224	544,192	-281,543	29,282	-14,319	14,963	
SUP019	Health & Safety	112,407	-83,677	70,711	-41,981	74,010	-41,971	3,299	10	3,309	
SUP020	Training & Development	95,620	-29,292	95,620	-29,292	97,475	-32,024	1,855	-2,732	-877	
	Human Resources	722,937	-380,193	681,241	-338,497	715,677	-355,538	34,436	-17,041	17,395	
SUP013	Payroll	100,395	-73,469	100,395	-73,469	105,489	-78,631	5,094	-5,162	-69	
	Payroll	100,395	-73,469	100,395	-73,469	105,489	-78,631	5,094	-5,162	-69	
SUP033	Central Purchasing	57,007	-22,034	57,007	-22,034	60,258	-25,862	3,251	-3,828	-576	
	Procurement	57,007	-22,034	57,007	-22,034	60,258	-25,862	3,251	-3,828	-576	
	Business Support Services - Finance, HR, Procurement	2,245,722	-1,324,879	2,090,232	-1,141,953	2,132,010	-1,103,014	41,778	38,939	80,717	

ICT, Change & Customer Services		For 01/04/2021 to 31/03/2022									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		
SUP017	Business Improvement/Transformation	111,158	0	111,158	0	114,126	0	2,968	0	2,968	Profit on sales transferred to COM420. Software and system maintenance agreements expenditure higher than budgeted due to unavoidable costs. Budget corrected for 22/23.
SUP021	Business Continuity Planning	21,147	0	21,147	0	21,712	0	565	0	565	
SUP023	Freedom of Information Act	10,747	0	10,747	0	10,957	0	210	0	210	
TMR001	Street Naming	30,524	-20,000	-4,544	-20,000	2,322	-26,866	6,866	-6,866	-0	
	Business Transformation	173,576	-20,000	138,508	-20,000	149,117	-26,866	10,609	-6,866	3,743	
ADB411	Moreton-in-Marsh, Offices	78,863	-54,292	85,400	-54,292	75,649	-43,739	-9,751	10,553	803	
COM420	FOH - Moreton	104,815	-3,665	104,815	-3,665	105,924	-3,567	1,109	99	1,207	
COM421	Moreton - Stock Trading a/c	0	0	0	0	13,433	-13,433	13,433	-13,433	0	
SUP401	FOH - Trinity Road	550,085	0	550,085	0	561,079	-1,872	10,994	-1,872	9,123	
	Customer Services	733,763	-57,957	740,300	-57,957	756,085	-62,609	15,785	-4,652	11,133	
SUP005	ICT	916,033	-19,000	916,033	-19,000	955,531	-20,990	39,498	-1,990	37,508	
SUP031	Application Support	70,780	0	70,780	0	78,482	0	7,702	0	7,702	
	ICT	986,813	-19,000	986,813	-19,000	1,034,014	-20,990	47,201	-1,990	45,210	
	ICT, Change & Customer Services	1,894,152	-96,957	1,865,621	-96,957	1,939,216	-110,466	73,595	-13,509	60,086	

Assets, Land, Legal & Property		For 01/04/2021 to 31/03/2022									Comments
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual Position		Under / Over Budget		Net Variance	
		£		£		£		£			
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
ADB401	Trinity Road, Offices	499,573	-343,268	521,374	-343,268	561,821	-357,030	40,447	-13,762	26,685	Furniture and maintenance costs funded from underspends in other Building Maintenance Fund allocations. Income over achievement due to recovery of rechargeable works from tenants.
ADB412	Moreton-in-Marsh, Offices - Maintenance	43,235	0	43,235	0	57,790	0	14,555	0	14,555	Reception and Atrium upgrade works funded from underspends elsewhere in the Building Maintenance Fund
CUL411	Corinium Museum - Maintenance	41,350	0	41,350	0	20,472	0	-20,878	0	-20,878	Underspend on Building Maintenance Fund allocation following completion of Corinium Museum Heritage Lottery project. Underspend utilised by overspends on the BMF in other areas.
ENA401	Housing Enabling Properties	9,110	-23,476	9,110	-23,476	14,981	-14,905	5,871	8,571	14,443	Reduction in rental Income due to end of tenancy (Querns Lane). New tenancy started in 2022/23.
FIE425	22/24 Ashcroft Road	28,534	0	34,814	0	27,651	0	-7,163	0	-7,163	
	Asset Management	621,802	-366,744	649,883	-366,744	682,714	-371,935	32,831	-5,191	27,641	
LLC001	Local Land Charges	110,362	-250,704	110,362	-250,704	118,040	-209,486	7,678	41,218	48,896	Land charge income lower than budgeted, due to lower demand for the service
	Land Charges	110,362	-250,704	110,362	-250,704	118,040	-209,486	7,678	41,218	48,896	
SUP004	Legal	467,627	-241,286	467,627	-241,286	479,676	-184,679	12,049	56,607	68,655	Costs for interim Monitoring Officer whilst recruiting Director of Governance. Loss of income following end of sharing Monitoring Officer. There is a underachievement of budgeted income from legal and court costs of £12k.
LEGAL	Legal Services	467,627	-241,286	467,627	-241,286	479,676	-184,679	12,049	56,607	68,655	
SUP025	Property Services	322,071	0	342,898	0	375,692	-17,419	32,794	-17,419	15,374	Increased expenditure due to agency cost for interim management and external valuation fees as a result of valuation team vacancies. Income variance due to recovery of interim management costs from Publica.
	Property Services	322,071	0	342,898	0	375,692	-17,419	32,794	-17,419	15,374	
	Land, Legal & Property	1,521,862	-858,734	1,570,770	-858,734	1,656,122	-783,520	85,352	75,214	160,567	

Chief Executive and Modernisation		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual Position		Under / Over Budget		Net Variance	Comments
		£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income		
COR011	2020 Vision	0	0	50,000	0	54,250	0	4,250	0		CE recruitment costs, not accrued or invoiced in 2020/21.
COR061	Public Protection 2020	0	0	0	0	0	0	0	0	0	
SUP026	Chief Executive	83,247	0	93,143	0	106,084	0	12,941	0	12,941	
	Chief Executive and Modernisation	83,247	0	143,143	0	160,334	0	17,191	0	17,191	

Revenues & Housing Support		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		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	13,500,924	-13,183,091	12,752,602	-12,253,150	-748,322	929,941	181,618	A higher proportion of housing benefits to homeless claimants has resulted in recovering a lower level of benefit subsidy resulting in an underachievement of income. Overpayments recovered were £43k less than budgeted. Software, licences and maintenance agreement costs are higher than budgeted.
	Benefits	13,495,334	-13,183,091	13,500,924	-13,183,091	12,752,602	-12,253,150	-748,322	929,941	181,618	
HOM001	Homelessness	126,663	-76,266	116,155	-119,675	372,717	-419,290	256,562	-299,615	-43,052	Increased expenditure and corresponding grant income in respect of homeless. Postage, software, licences and maintenance agreement costs are higher than budgeted.
HOM005	Homelessness Hostel Accommodation	4,000	-35,500	4,000	-35,500	14,514	-36,909	10,514	-1,409	9,105	
HOM406	Temporary Emergency Accommodation	87,825	-77,519	87,825	-77,519	110,645	-58,034	22,820	19,485	42,305	Lower than budgeted income due to void periods at property, impact of social distancing restricting room use. Higher than estimated utility costs and reactive repairs during first year of operation.
PSH001	Private Sector Housing Grants	28,013	0	28,013	0	28,675	0	662	0	662	
	Housing Management	246,501	-189,285	235,993	-232,694	526,551	-514,233	290,558	-281,539	9,019	
LTC001	Council Tax Collection	207,854	-143,808	272,111	-143,808	432,031	-178,112	159,920	-34,304	125,616	Includes unavoidable postage, software and maintenance agreement costs. £57k underachievement of fines, court costs, fees due to continuing impact of Covid-19. Includes £50k of payments to Citizens Advice Bureau funded from Council Tax Hardship Fund to support residents in financial hardship.
LTC011	NNDR Collection	52,017	-198,555	52,017	-198,555	121,373	-200,135	69,356	-1,580	67,776	Costs associated with covid reliefs including postage and software partially offset through new burdens funding recognised within financing. Increased IT maintenance agreement costs.
PUT001	Concessionary Travel	15,499	0	15,499	0	12,572	0	-2,927	0	-2,927	
SUP028	Security Carriers	0	0	0	0	1,394	0	1,394	0	1,394	
	Revenues	275,370	-342,363	339,627	-342,363	567,370	-378,247	227,743	-35,884	191,859	
R&HS	Revenues & Housing Support	14,017,205	-13,714,739	14,076,544	-13,758,148	13,846,523	-13,145,631	-230,021	612,517	382,496	
Revenues & Housing Support		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual Position		Under / Over Budget		Net Variance	Comments
		£		£		£		£			
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
COV022	Business Lockdown Grants	0	0	439,633	0	439,633	0	0	0	0	Covid grants to local businesses administered by Council funded from government grant. Net nil overall impact.
	Revenues - Covid Grants	0	0	439,633	0	439,633	0	0	0	0	

Environmental Services		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual Position		Under / Over Budget		Net Variance	Comments
		£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income	£ Expenditure	£ Income		
CPK401	Car Parks	1,050,989	-2,989,797	970,927	-3,048,742	1,002,775	-2,265,686	31,848	783,056	814,904	The pandemic has continued to reduce car park income received during 2021/22. £638k less than budgeted received in parking fees, £57k less in parking permits and £55k less in excess parking fees. Income achieved from BoTW tourism levy (£58k) transferred to earmarked reserves. Expenditure overspend of £32k includes higher than budgeted credit card service costs (£27k) following move to cashless technology and associated 4G and technology costs.
CPK402	Car Parks - Maintenance	35,725	0	35,725	0	59,557	0	23,832	0	23,832	Rissington Road essential maintenance required as a result of the delay to the car park refurbishment .
CPK413	Car Parks - Tetbury The Chippings	39,075	-54,000	39,075	-54,000	43,025	-44,965	3,950	9,035	12,985	
CPK414	Car Parks - Chipping Campden	0	0	0	0	2,058	-2,058	2,058	-2,058	0	
	Car Parking	1,125,789	-3,043,797	1,045,727	-3,102,742	1,107,416	-2,312,709	61,689	790,033	851,722	

Environmental Services		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual Position		Under / Over Budget		Net Variance	Comments
		£	£	£	£	£	£	£	£		
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
CCM001	Cemetery, Crematorium and Churchyards	167,684	-63,830	167,684	-63,830	139,398	-89,920	-28,286	-26,090	-54,376	£26k overachieved on fees. Underspend of £28k due to Ubico contract refund.
CCM402	Cemeteries - Maintenance	16,275	0	16,275	0	46,863	0	30,588	0	30,588	Repairs to store roof, concrete apron and Memorial works including lightning protection All funded from the wider Building Maintenance Fund
HLD410	Waste - Cleansing	84	0	84	0	84	0	0	0	0	
HLD411	Waste - Cemeteries	2,092	0	2,092	0	6,146	-4,054	4,054	-4,054	0	
REG003	Animal Control	59,828	-32,505	59,828	-32,505	30,958	-20,949	-28,870	11,556	-17,314	Pest control fee income lower than budgeted, Ubico contract charges lower than budgeted.
REG019	Public Conveniences	270,632	-84,030	270,632	-84,030	281,954	-57,921	11,322	26,109	37,431	Income from public convenience fees £26k under budget. Expenditure overspends include £5k (water metre) and £5k (repairs). £32k Contract underspend. £89k Ubico Contract Refund. Underspend on minor contractors. Additional £78k budget built in for 2021/22 £100k removed as part of 2022/23 budget setting based on outturn. £12k underspend on marketing.
RYC001	Recycling	2,734,062	-882,964	2,815,596	-882,964	2,540,150	-1,108,268	-275,446	-225,304	-500,749	Gloucestershire County Council incentive income exceeds budget by £10k, recycling credits from Gloucestershire County exceed budget by £165k and from Thamesvalley by £87k.
RYC002	Green Waste	1,008,377	-835,000	1,008,377	-835,000	946,459	-960,269	-61,918	-125,269	-187,187	£12k underachievement of income from sale of textiles. £25k underachievement of fleet Ubico savings. £156k overachieved on Green Waste annual subscriptions in comparison to budget. £25k unachieved in Ubico savings for fleet vehicle hire.
RYC003	Refuse / Recycling Organic & Food Waste	805,818	0	805,818	0	864,653	-154,385	58,835	-154,385	-95,550	£10k Ubico contract underspend. £102k Ubico contract refund. 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. £19k unmatched accrual. Issues in previous years with invoicing has resulted in credit notes being issued in a later period.
STC001	Street Cleaning	1,352,383	0	1,352,383	0	1,237,664	0	-114,719	0	-114,719	£17k Ubico contract underspend. £109k Ubico contract refund. £10k overspend on supplies and services (asbestos removal and dog waste bins)
TRW001	Trade Waste	0	0	0	0	0	0	0	0	0	
WST001	Household Waste	1,589,267	-143,662	1,589,267	-143,662	1,433,081	-22,980	-156,186	120,682	-35,505	Income from receptacles below budgeted level (£45k). Underspend in employee costs nets off reduced partnership recharge income from Publica, business manager now employed by Publica. (£74k). Expenditure underspend includes £18k Ubico contract underspend. £32k Ubico contract refund. £19k supplies and services underspend and £35k expenditure overspend for graphics installed on CDC Ubico waste vehicles. £12k unmatched accrual from 2020/21 for sharps collection and lower than budgeted sharps collection service cost, budget increase of £12k was not required.
WST004	Bulky Household Waste	41,930	-56,000	41,930	-56,000	77,985	-109,228	36,055	-53,228	-17,173	Increased demand for bulky waste collection resulting in £53k overachievement of income.
WST401	Refuse-Stow Fair	11,227	0	11,227	0	9,503	0	-1,724	0	-1,724	
WST402	South Cerney Depot, Packers Leaze	31,768	-173,500	31,768	-173,500	36,404	-190,454	4,636	-16,954	-12,318	Income higher than budgeted due to £15k recovery of rechargeable supplies and services from Ubico.
Environmental Services Client		8,091,427	-2,271,491	8,172,961	-2,271,491	7,651,302	-2,718,429	-521,659	-446,938	-968,597	

Environmental Services		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual Position		Under / Over Budget		Net Variance	Comments
		£	£	£	£	£	£	£	£		
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
CCC001	Climate Change	94,563	0	127,789	0	108,513	0	-19,276	0	-19,276	Lower than budgeted consultancy costs and grants paid.
	Climate Change	94,563	0	127,789	0	108,513	0	-19,276	0	-19,276	
FLD401	Land Drainage	97,274	-20,000	111,274	-20,000	113,162	-28,090	1,888	-8,090	-6,202	
FLD402	Flood Defence	0	0	0	0	0	0	0	0	0	
	Flooding	97,274	-20,000	111,274	-20,000	113,162	-28,090	1,888	-8,090	-6,202	
REG023	Environmental Strategy	100,655	0	29,333	0	29,422	0	89	0	89	
	Waste & Recycling Policy	100,655	0	29,333	0	29,422	0	89	0	89	
	Environmental Services	9,509,708	-5,335,288	9,487,084	-5,394,233	9,009,815	-5,059,228	-477,269	335,005	-142,264	

Leisure & Communities		For 01/04/2021 to 31/03/2022						Under / Over Budget		Net Variance	Comments
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual Position		Under / Over Budget			
		£	£	£	£	£	£	£	£		
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
SUP002	Consultation, Policy & Research	87,473	0	87,473	0	88,140	0	667	0	667	
	Corporate Planning	87,473	0	87,473	0	88,140	0	667	0	667	
CUL410	Corinium Museum	101,084	0	129,331	0	132,356	0	3,025	0	3,025	
CUL412	Collection Management	4,961	0	4,961	0	8,723	0	3,762	0	3,762	
CUL413	Northleach Resouce Centre	8,850	0	8,850	0	0	0	-8,850	0	-8,850	
CUL415	Corinium Museum - HLF Project	0	0			55,388	-62,642	55,388	-62,642	-7,254	
REC410	Ciren - Centre Management	687,063	-105,269	481,455	-105,269	581,159	-189,706	99,704	-84,437	15,266	Support for SLM provided in 2021/22 funded from underspend earmarked in 2021/22 and National Leisure Recovery Fund. Remaining balance relates to waiving of management fee between April - July 2021 whilst Leisure centre was closed due to pandemic restrictions.
REC413	Ciren - Dryside Areas	0	0	0	0	9,688	-18,426	9,688	-18,426	-8,738	Consultancy costs for future leisure provision options appriaisal funded from earmarked reserves. Rental income from physiotherapy treatment room and beauty salon at Cirencester Leisure, budget included for 22/23.
REC419	Cirencester Leisure - Maintenance	32,850	0	32,850	0	20,299	0	-12,551	0	-12,551	Maintenance underspend. Budget is an allocation of the wider
REC430	C Campden - Centre Management	125,878	0	105,086	0	100,848	0	-4,238	0	-4,238	Building Maintenance Fund (BMF). Underspend funds additional maintenance requirements on other assets within the BMF allocation.
REC450	Bourton - Centre Management	150,951	0	119,875	0	119,875	0	0	0	0	
REC459	Bourton - Maintenance	28,019	0	28,019	0	11,568	0	-16,451	0	-16,451	Building Maintenance lower than budgeted.
	Leisure Management	1,139,656	-105,269	910,427	-105,269	1,039,904	-270,774	129,477	-165,505	-36,028	

Leisure & Communities		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual Position		Under / Over Budget		Net Variance	Comments
		£	£	£	£	£	£	£	£		
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
COM401	Health Policy	25,847	0	33,347	0	35,491	0	2,144	0	2,144	Additional costs for examination of Local Plan and referendum funded through Neighbourhood Planning Grant recognised as income. Underspend on community activity support grants. Overspend and underspend in respect of Holidays and Activities Fund expenditure and grant funding. Net nil variance, Visit England project funded from grant.
COM402	Community Liaison	95,926	0	95,926	0	108,503	-10,942	12,577	-10,942	1,635	
COM403	Youth Participation	92,916	0	115,372	0	94,671	0	-20,701	0	-20,701	
COM405	Health Development	41,774	0	50,174	-121,879	367,669	-431,210	317,495	-309,331	8,164	
GBD001	Community Welfare Grants	165,830	0	165,830	0	166,772	0	942	0	942	
	Community Liaison	422,293	0	460,649	-121,879	773,105	-442,152	312,456	-320,273	-7,816	
CCR001	Community Safety (Crime Reduction)	48,335	0	44,211	-76,080	45,025	-76,080	814	0	814	
	Community Safety	48,335	0	44,211	-76,080	45,025	-76,080	814	0	814	
TOU001	Tourism Strategy and Promotion	14,401	0	14,401	0	14,683	0	282	0	282	
TOU402	Partnership Grants	54,000	0	54,000	0	54,000	0	0	0	0	
TOU403	Cotswold Tourism Partnership	42,222	0	65,956	0	75,046	-9,090	9,090	-9,090	0	
TOU404	Tourism Discover England Fund - Project	0	0	0	-15,225	56,722	-71,947	56,722	-56,722	-0	
	Tourism Policy	110,623	0	134,357	-15,225	200,451	-81,037	66,094	-65,812	282	
	Leisure & Communities	1,808,380	-105,269	1,637,117	-318,453	2,146,625	-870,043	509,508	-551,590	-42,082	

Planning & Strategic Housing		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual Position		Under / Over Budget		Net Variance	Comments
		£		£		£		£			
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
DEV001	Development Control - Applications	851,375	-999,877	851,375	-999,877	861,551	-1,022,842	10,176	-22,965	-12,789	£56k overachieved planning app income, includes 15 fees over £10k one of which was £91k. £33k underachieved on Pre-App Advice. New Pre-App advice charging schedule not yet implemented.
DEV002	Development Control - Appeals	128,712	0	128,712	0	64,751	0	-63,961	0	-63,961	
DEV003	Development Control - Enforcement	185,843	0	185,843	0	189,614	0	3,771	0	3,771	
DEV004	Development Advice	330,666	0	330,666	0	337,343	0	6,677	0	6,677	
DEV401	Planning Advice For Land Charges	11,321	0	11,321	0	11,556	0	235	0	235	
DEV488	Planning - Section 106 Agreements	0	0	0	0	72,494	-72,494	72,494	-72,494	0	Net nil variance, payments made for community facilities, matched by S106 contributions held.
DEV499	Development Services Holding Account	0	0	54,405	0	54,405	0	0	0	0	
	Development Management	1,507,917	-999,877	1,562,322	-999,877	1,591,714	-1,095,335	29,392	-95,458	-66,067	
PLP005	Heritage & Design	210,966	0	245,880	-31,172	253,484	-45,863	7,604	-14,691	-7,087	S106 funding used to fund Biodiversity Officer.
	Heritage & Conservation	210,966	0	245,880	-31,172	253,484	-45,863	7,604	-14,691	-7,087	
HAD001	Housing Advice	274,132	0	274,132	0	277,477	0	3,345	0	3,345	
HOS001	Housing Strategy	138,534	0	156,007	0	162,056	-325	6,049	-325	5,724	
HOS002	Housing Partnerships	24,436	0	24,436	0	24,938	0	502	0	502	
HOS005	Community Led Housing	30,475	0	21,505	0	21,230	0	-275	0	-275	
	Strategic Housing	467,577	0	476,080	0	485,701	-325	9,621	-325	9,296	
CIL001	Community Infrastructure Levy	10,000	-10,000	43,808	-10,000	132,401	-98,592	88,593	-88,592	0	Net nil variance, payments made to parish Councils and administration costs, matched by CIL contributions held.
PLP002	Local Development Framework	339,953	-100	345,157	-150,100	348,041	-150,095	2,884	5	2,889	
PLP401	Fwd Plan work for Dev Con	16,508	0	16,508	0	16,845	0	337	0	337	
PLP499	Local Development Framework Reserve	0	0	75,801	0	81,757	-5,957	5,956	-5,957	-1	
PSM001	Planning - Service Management and Support Services	16,035	-11,510	16,035	-11,510	18,316	-1,181	2,281	10,329	12,610	£10k underachieved on ordnance survey and other fees.
	Planning Policy	382,496	-21,610	497,309	-171,610	597,360	-255,825	100,051	-84,215	15,836	
	Planning & Strategic Housing	2,568,956	-1,021,487	2,781,591	-1,202,659	2,928,258	-1,397,348	146,667	-194,689	-48,022	

Democratic Services		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual Position		Under / Over Budget		Net Variance	Comments
		£	£	£	£	£	£	£	£		
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
DRM005	Committee Services	88,568	0	95,127	0	94,780	-2,689	-347	-2,689	-3,036	
DRM008	Corporate Subscriptions	18,980	0	18,980	0	26,645	0	7,665	0	7,665	
	Committee Services	107,548	0	114,107	0	121,425	-2,689	7,318	-2,689	4,629	
SUP018	Press & PR/Communications	56,087	0	78,689	0	78,198	0	-491	0	-491	
SUP024	Postal Services	40,011	0	40,011	0	57,548	-11,652	17,537	-11,652	5,885	
	Communications	96,098	0	118,700	0	135,746	-11,652	17,046	-11,652	5,394	
ELE*	Elections	139,662	-3,880	139,662	-3,880	419,627	-297,101	279,965	-293,221	-13,257	Increased expenditure in respect of PCC and County election in 2020/21 including purchase of PPE on behalf of other councils, matched by grant funding and recharges. Expenditure recovered through recharges higher than accrued in prior year.
	Elections	139,662	-3,880	139,662	-3,880	419,627	-297,101	279,965	-293,221	-13,257	
DRM001	Democratic Representation and Management	115,690	0	115,690	0	118,677	0	2,987	0	2,987	
DRM003	Councillors Allowances	304,890	0	304,890	0	309,904	0	5,014	0	5,014	
DRM004	Servicing Council	4,016	0	4,016	0	3,643	0	-373	0	-373	
	Member Support	424,596	0	424,596	0	432,224	0	7,628	0	7,628	
SUP022	Printing Services	230,310	-22,025	230,310	-22,025	195,435	-27,699	-34,875	-5,674	-40,550	Lease charge for printers (Finance lease) for 202/21 and 2021/22 transferred from revenue to balance sheet.
	Print & Design	230,310	-22,025	230,310	-22,025	195,435	-27,699	-34,875	-5,674	-40,550	
	Democratic Services	998,214	-25,905	1,027,375	-25,905	1,304,456	-339,142	277,081	-313,237	-36,156	

Retained and Corporate Services		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		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	19,290	0	3,361	-0	-15,929	-0	-15,929	No borrowing during financial year, therefore interest payable includes only finance lease charges in relation to printers leased.
FIE030	Interest and Investment Income	0	-504,668	0	-504,668	13,917	-490,318	13,917	14,350	28,267	Income underachievement due to finance lease interest lower than budgeted and expenditure in excess of budget reflects Arlingclose annual fee and ESG report.
FIE410	Commercial Properties - General	15,630	-295	25,830	-295	-11,504	-5,489	-37,334	-5,194	-42,528	Underspend on professional fees (£12k) and reduction in bad debt provision for investment properties (£28k)
FIE*	Investment Properties	95,697	-579,801	83,644	-579,801	72,831	-575,132	25,792	-151,487	-125,696	
NDC401	Discretionary Pension Payments	247,916	0	247,916	0	137,042	0	-110,874	0	-110,874	Discretionary pension payments lower than budgeted, corrected in 22/23 budget.
	Corporate I&E	378,533	-1,084,764	376,680	-1,084,764	252,252	-1,227,096	-124,428	-142,332	-266,760	

Retained and Corporate Services		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual Position		Under / Over Budget		Net Variance	Comments
		£	£	£	£	£	£	£	£		
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
COR005	Corporate Finance	98,677	0	109,447	0	155,686	-52,686	46,239	-52,686	-6,447	Overspend in expenditure due to renewal insurance policy paid by CDC on behalf of Publica partners. Overachievement of income reflects recharge of insurance payment from partner Councils.
COR007	External Audit Fees	70,830	0	70,830	0	80,427	-23,497	9,597	-23,497	-13,900	Redmond grant received to offset increases in external audit fees.
COR008	Bank Charges	61,065	0	61,065	0	80,590	0	19,525	0	19,525	Higher than budgeted bank charges.
COR400	Savings and Growth Items	911,555	0	911,555	0	161,028	0	-750,527	0	-750,527	Contingency for additional income and expenditure losses as a result of the ongoing impact of the Covid pandemic. Used to fund £555k of Covid-19 Ubico costs and £196k of lower than budgeted car park income not funded through Sales, Fees and Charges compensation Grant of £228k.
COR401	Publica Group	0	0			368,494	-446,297	368,494	-446,297	-77,803	Contributions from Publica contract refunded following outturn position reported by Publica.
SUP032	Strategic Directors	503,669	0	503,669	0	508,379	0	4,710	0	4,710	
Corporate Management		1,645,796	0	1,656,566	0	1,354,603	-522,480	-301,963	-522,480	-824,443	
Retained Services		2,024,329	-1,084,764	2,033,246	-1,084,764	1,606,856	-1,749,577	-426,390	-664,813	-1,091,203	

Retained and Corporate Services		For 01/04/2021 to 31/03/2022									
Cost Centre	Cost Centre Description	Original Budget		Budget to Q4		Actual Position		Under / Over Budget		Net Variance	Comments
		£	£	£	£	£	£	£	£		
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
COV019	Corona Virus	0	0	27,620	0	625,573	-49,356	597,953	-49,356	548,597	£555k additional Covid-19 Ubico costs. Includes discretionary Test and Trace payments made of £64k (128 payments).
COV020	High Street re-opening	0	0	0	0	134,030	-134,030	134,030	-134,030	0	Expenditure matched by funding from Government 'Welcome Back' Fund.
COV023	Contain Outbreak Management Fund	0	0	196,776	-130,000	197,568	-130,000	792	0	792	Funded from Contain Outbreak Management fund (COMF) earmarked in 2020/21.
COV025	COMF - Licencing	0	0	0	-106,827	18,173	-125,000	18,173	-18,173	0	
COV026	COMF - Visitor Economy	0	0	0	-36,100	13,900	-50,000	13,900	-13,900	0	
COV027	COMF - Events	0	0	0	-29,764	95,236	-125,000	95,236	-95,236	0	
COV028	COMF - DHSC	0	0	0	0	24,400	-24,400	24,400	-24,400	0	Expenditure in respect of Covid compliance, enforcement
COV029	COMF- Household Support Fund	0	0		-11,650		-11,650	0	0	0	funded through COMF grant funding and contributions.
Covid		0	0	224,396	-314,341	1,108,880	-649,436	750,949	-201,559	549,390	