

Appendix 3 - Analysis of Budget by Group Manager Unit

	Full Year Budget	Q4 Budget Position	Q4 Actual Position	Budget Under / (over) spend	Budget Variance %	Notes
Chief Executive	0	261,983	234,682	27,301	10	
Employees	233,103	233,103	227,359	5,744	2.5	
Premises	0	0	60	(60)	0.0	
Transport	2,280	2,280	3,065	(785)	(34.4)	
Supplies & Services	1,600	1,600	3,520	(1,920)	(120.0)	
Payments to Third Parties	25,000	25,000	679	24,321	0.0	1
Support Services	(261,983)	0	0	0	0.0	
Income	0	0	0	0	0.0	

1) There was an allocation of new homes bonus for preparation work for a potential management restructure. This work has not been started as options for the future management of the Council is being considered by CE.

Deputy Chief Executive	0	115,258	115,372	(114)	(0)	
Employees	109,508	109,508	109,802	(294)	(0.3)	
Premises	0	0	0	0	0.0	
Transport	2,450	2,450	2,642	(192)	(7.8)	
Supplies & Services	3,300	3,300	2,928	372	11.3	
Support Services	(115,258)	0	0	0	0.0	
Income	0	0	0	0	0.0	

One Legal	0	1,074,377	1,042,132	32,245	3	
Employees	1,088,669	1,088,669	1,159,883	(71,214)	(6.5)	2
Premises	0	0	0	0	0.0	
Transport	26,280	26,280	15,535	10,745	40.9	3
Supplies & Services	95,088	95,088	78,109	16,979	17.9	4
Payments to Third Parties	10,160	10,160	162,868	(152,708)	(1,503.0)	5
Support Services	(270,279)	0	0	0	0.0	
Income	(949,918)	(145,820)	(374,262)	228,442	(156.7)	6

2) The overspend on employees is due to continuing to have unfilled vacancies in the section and therefore using locums to cover these vacancies. However this overspend is then being offset from additional income being recovered from third parties.

3) The underspend on transport costs is due to the spend on essential user allowance and mileage being lower than expected as there have been vacancies during the year.

4) Supplies and Services has an underspend mainly on books and publications as One legal have managed this budget during the year, to purchase only what is necessary.

5) The overspend on Payments to Third Parties is related to disbursements, which is additional work that One Legal have undertaken. All of these additional costs are being recovered through Income, as costs are recharged back to the various clients.

6) After taking account of the additional income on disbursements, the remaining additional income against budget relates to additional work that One legal has done for UBICO, Cheltenham Borough Homes and Worcestershire County Council among others.

Democratic Services	1,684,891	821,985	732,052	89,933	11	
Employees	224,000	327,599	300,321	27,278	8.3	7
Premises	0	10,748	10,748	0	0.0	
Transport	18,610	18,624	20,498	(1,873)	(10.1)	
Supplies & Services	549,519	509,630	465,939	43,691	8.6	8
Payments to Third Parties	30,106	52,072	52,645	(573)	(1.1)	
Support Services	860,297	0	0	0	0.0	
Depreciation	2,609	0	0	0	0.0	
Income	(250)	(96,688)	(118,099)	21,411	(22.1)	9

7) This is due to temporary staff employed to cover peak times, with elections being held during the year, in order to provide the optimum flexibility to meet the statutory requirements of the service.

8) Supplies and Services are underspent due to joint Borough and General election allowing for efficiencies and reduced costs against Borough election budget

9) A Gov't grant relating to Individual Electoral Registration (£22,828) has been received which had not been included in the budget.

Corporate Services	511,844	1,277,673	1,151,232	126,441	10	
Employees	846,900	846,900	768,797	78,103	9.2	10
Premises	0	0	0	0	0.0	
Transport	8,610	8,610	5,913	2,697	31.3	
Supplies & Services	389,343	389,343	358,166	31,177	8.0	11
Payments to Third Parties	37,320	37,320	30,233	7,087	19.0	
Support Services	(811,598)	0	0	0	0.0	
Depreciation	45,769	0	0	0	0.0	
Income	(4,500)	(4,500)	(11,877)	7,377	(163.9)	

10) As members will be aware, Corporate Services is the new group which combined the Business Transformation and Policy and Performance Teams. Savings in staff costs have been recognised as the budget was set assuming there would be two group managers in 2015/16. Other staff vacancies within the group e.g. Web Development and Internal Audit posts have also contributed to the saving.

11) This mainly relates to the recoup of monies as a result of apprentices successfully being appointed to post.

Environmental and Housing	3,876,850	3,212,910	3,085,078	127,832	4	
Employees	937,190	937,190	978,849	(41,659)	(4.4)	12
Premises	3,595	3,595	614	2,981	82.9	
Transport	37,100	37,100	36,290	810	2.2	

Supplies & Services	139,126	139,126	131,628	7,498	5.4	
Payments to Third Parties	3,737,739	3,737,739	3,762,808	(25,069)	(0.7)	13
Support Services	591,530	0	0	0	0.0	
Depreciation	72,410	0	0	0	0.0	
Income	(1,641,840)	(1,641,840)	(1,825,111)	183,271	(11.2)	14

12) Overspends on staff costs relates to paying contractors to cover the vacancies and sickness/maternity during the year, however the overall position continues to show a surplus.

13) Payments to Third Parties principally relates to the contract with UBICO for the provision of waste and recycling services. The overspend relates to additional costs incurred during the year as a result of additional hire of a vehicle and extra crew.

14) Income is up on garden waste, private hire licensing and also recycling credits from Gloucestershire CC. Positive positions in all these areas of income against budget is helping contribute to a reasonable surplus at the end the year

Finance and Asset	1,292,814	1,797,040	1,854,504	(57,464)	(3)	
Employees	2,519,754	2,519,754	2,483,833	35,921	1.4	15
Premises	621,213	621,213	570,831	50,382	8.1	16
Transport	10,580	10,580	12,144	(1,564)	(14.8)	
Supplies & Services	648,948	633,348	591,936	41,412	6.5	17
Payments to Third Parties	161,450	177,050	202,622	(25,572)	(14.4)	18
Support Services	(778,172)	0	0	0	0.0	
Depreciation	273,946	0	0	0	0.0	
Income	(2,000,206)	(2,000,206)	(1,888,837)	(111,369)	5.6	19
Treasury Mgt Activity	(164,699)	(164,699)	(118,025)	(46,674)	28.3	20

15) Staff savings have been achieved at Cascades and within both Financial Services and Asset Management as vacancies and maternity have been covered by existing staff.

16) Substantial savings made on utilities particularly on gas from the mild winter. Savings also accumulated on business rates payable on our own properties.

17) Underspends across a variety of expenditure types including insurances, bank charges and postages.

18) Additional expenditure on burial services has been incurred, but also offset against income. Additional expenditure was also incurred on receiving specialist advice from consultants on undertaking our bank tender (which resulted in bank charge reductions).

19) Strong income performance in a number of areas including parking, cemeteries and the caravan site. This has however been offset by the failure to secure a tenant for the Public Services Centre and to acquire a suitable commercial property investment.

20) Treasury Mgt activity is showing a negative position against the budget. The main reason for this is the reduced investment income from treasury activities as anticipated following the £10.7m refund to Virgin Media. An equalisation reserve has been established to balance the budget.

Revenues and Benefits	829,395	394,049	484,777	(90,728)	(23)	
Employees	794,528	794,528	766,266	28,262	3.6	21
Transport	11,610	11,610	11,105	505	4.3	
Supplies & Services	135,092	135,092	154,166	(19,074)	(14.1)	22
Payments to Third Parties	26,750	26,750	25,247	1,503	5.6	
Transfer Payments - Benefits Service	19,665,790	19,665,790	19,838,629	(172,839)	(0.9)	23
Support Services	426,099	0	0	0	0.0	
Depreciation	9,247	0	0	0	0.0	
Income	(20,239,721)	(20,239,721)	(20,310,636)	70,915	(0.4)	24

21) Savings have been made on employee costs through the year as there were 2 vacant posts in the group and we have not been replacing staff as they leave.

22) Increase in bailiff costs carrying out more enforcement against non-payment of local taxes. In addition, we have arranged training for key staff to cover important aspects of revenues and benefits going forward.

23) Demand for benefits has risen slightly over the anticipated budget. Benefit claims are very much demand led and people are staying on benefit for longer.

24) One off New Burden Grants have been received during the year which have resulted in additional income being received than budgeted.

Development Services	1,300,857	901,596	(241,678)	1,143,274	127	
Employees	1,344,025	1,337,185	1,292,948	44,237	2.7	25
Premises	41,586	11,586	11,162	424	(8.9)	
Transport	48,870	46,857	41,906	4,950	16.7	
Supplies & Services	366,707	405,560	275,531	130,029	(6.4)	26
Payments to Third Parties	215,410	215,410	237,163	(21,753)	10.9	27
Support Services	359,364	0	0	0	0.0	
Depreciation	39,897	0	0	0	0.0	
Income	(1,115,002)	(1,115,002)	(2,100,390)	985,388	(0.6)	28

25) Employee Costs are showing an underspend due to staff turnover and changes in employment patterns over the year.