

## General Fund Outturn by Group 2022/2023

	Budget	Actual	Savings / (Deficit)	Notes
<b>Chief Executive</b>				
Employees	£275,714	£276,540	-£826	
Transport	£0	£0	£0	
Supplies & Services	£8,160	£6,251	£1,909	
Payments to Third Parties	£0	£133	-£133	
<b>TOTAL</b>	<b>£283,874</b>	<b>£282,924</b>	<b>£950</b>	
<b>Community</b>				
	Budget	Actual	Savings / (Deficit)	
Employees	£1,473,469	£1,493,024	-£19,555	
Transport	£900	£1,033	-£133	
Supplies & Services	£130,284	£140,176	-£9,892	
Payments to Third Parties	£5,675,721	£5,921,928	-£246,207	1
COMF Funding	£0	-£7,455	£7,455	
COVID-19 Costs	£0	£1,587	-£1,587	
Ringfenced Projects and Funding	£23,419	-£79,290	£102,709	2
Income	-£2,472,356	-£2,740,046	£267,690	3
<b>TOTAL</b>	<b>£4,831,437</b>	<b>£4,730,957</b>	<b>£100,480</b>	

1) Adverse variance is largely due to the following:

- Ubico's final contract sum was £137k greater than budget. Adverse variances: £152k was due to the annual pay award, £83k due to the price increase of diesel and £76k of additional vehicle hire costs (£46k was funded from reserves so only £30k was funded from the general fund). There were various savings, totalling £197k, within the following areas: tyres, supplies & services, vehicle repairs, waste tipping charges and corporate support.

- It was brought to light last year that Cheltenham Borough Council have been undercharging us for our share of the Swindon Road Depot, they have informed us that this year's running costs will be £32k which is outside of budget.

- £37k of repairs to the bulking shed floor at Swindon Road Depot.

- Emergency accommodation costs are £73k over budget by the end of this financial year, 90% of these costs have been recovered, this is shown within income.

- There is a favourable variance of £233k within the MRF gate fee. This was due to a significant reduction in the gate fee per tonne being paid during Q1-Q3, the fee dropped from £67 per tonne to £38 per tonne. In Q4 we saw the gate fee rise to £56 per tonne.

- A new provision of £150k was made at year-end for the Morrisons health & safety legal case to cover costs in relation to their appeal. A £50k provision was made for another health and safety case.

2) Ringfenced projects and funding - Homelessness Prevention, Homes for Ukraine & Domestic Abuse. £103k favourable variance is due to the following;

- We received £42k for administering the Homes for Ukraine scheme, this was for officers time and the property inspections. These costs are across various service areas within employment costs.

- £26k is due to the homelessness prevention grant funding all homelessness costs, even costs that have been budgeted.

- £35k domestic abuse grant received.

3) Increase in income is due the following:

- Licensing income exceeded budget by £173k.

- Due to the increase in emergency accommodation costs the amount recovered also increased, this generated additional income of £74k.

- Additional garden waste income of £14k.

- A large civil penalty notice was issued this year resulting in additional income of £13k.

	Budget	Actual	Savings / (Deficit)	
<b>Corporate Services</b>				
Employees	£2,531,323	£2,480,187	£51,136	4
Transport	£0	£254	-£254	
Supplies & Services	£674,122	£587,935	£86,187	5
Payments to Third Parties	£148,800	£117,015	£31,785	6
Transfer Payments - Benefits Service	£90,000	£195,165	-£105,165	7
Recharges	£0	-£98,610	£98,610	8
Income	-£578,464	-£1,050,828	£472,364	9
<b>TOTAL</b>	<b>£2,865,781</b>	<b>£2,231,118</b>	<b>£634,663</b>	

4) IT have total savings in year of £43k because the Lead Cyber Security and Network post could not be appointed to until October 2022 and one helpdesk operator post has been vacant all year.

Revenues & Benefit have a total saving of £27k on salaries. There have been a number of vacant posts throughout the financial year. Some of this has been offset with agency staff. However, all posts have now been appointed to for the new financial year.

There are currently a few vacant apprentice posts in establishment. HR are putting all vacancies out to advert in June 2023.

- 5) ICT have made considerable savings in equipment and licensing, £69k and £26k respectively. Some equipment has been purchased at a lower cost than expected and some purchasing of equipment has been transferred to the next financial year. Many of the licences are in current contracts, this has resulted in prices being stable with minimal inflationary increases, as budgeted for.
- 6) £50k of this saving relates to an awarded growth bid for Business Transformation and Programme Board. This is to be carried forward to the 2023/24 financial year. Projects approved by programme board have not required additional resource to support their delivery during 2022/23.
- 7) Awarded housing benefit is higher than expected. The recovery rate in year is 98%, rather than the 99% budgeted for. The budget was extremely ambitious and with new staff in the team it meant it was not quite achievable.
- 8) When housing the homeless in B&Bs and hotels there is a rate cap, if the council exceed this we have to fund the excess. The homelessness prevention funding is used to fund the rate over housing benefit
- 9) The Council were awarded a £300k modern planning software grant in February 2023. This is to be carried forward into 2023/24

The Council recovered £178k of housing benefit overpayments in the year. This is £86k more than anticipated.

Revenues and Benefits have received a significant amount of New Burdens grants to help fund the costs of changes in legislation and additional services. For example, we've had £16k for welfare and support changes and £14k for IT costs relating to data sharing.

Democratic Services	Budget	Actual	Savings / (Deficit)	
Employees	£303,842	£370,024	-£66,182	10
Premises	£0	£280	-£280	
Transport	£9,600	£5,640	£3,960	
Supplies & Services	£507,445	£522,034	-£14,589	
Payments to Third Parties	£34,000	£21,921	£12,079	
COVID-19 Costs	£0	£0	£0	
Income	-£2,500	-£1,141	-£1,359	
<b>TOTAL</b>	<b>£852,387</b>	<b>£918,758</b>	<b>-£66,371</b>	

- 10) The Head of Democratic Services role is being made redundant in July 2023. The costs associated with this are accounted for in 2022/23 and total £98k. This was part of a wider organisational restructure which was not budgeted for.
- However, to offset some of this a full time vacant post gives a saving of £44k and 13 hours saving in another post gives another £10k.

Development Services	Budget	Actual	Savings / (Deficit)	
Employees	£2,024,828	£2,079,563	-£54,735	11
Premises	£53,476	£48,539	£4,937	
Transport	£0	£1,239	-£1,239	
Supplies & Services	£204,329	£389,943	-£185,614	12
Payments to Third Parties	£266,795	£756,556	-£489,761	13
Projects Funded Externally	£60,000	-£119,368	£179,368	14
Income	-£1,237,048	-£2,010,193	£773,145	15
<b>TOTAL</b>	<b>£1,372,380</b>	<b>£1,146,279</b>	<b>£226,101</b>	

- 11) Adverse variance is due to;
- £15k overall salary overspend within Development Services
  - £40k labour cost in relation to Land Registry Migration project, which will be fully refunded by Land Registry

- 12) Adverse variance is largely due to the following:
- £3.5k overspend on Materials and Provisions
  - £42k overspend on computer equipment purchased for the Oracle launch and annual renewals of software
  - £123k Household Support Fund (grant received from GCC to cover this expenditure)
  - £17k overspend on advertising of vacant posts

- 13) Payments to third parties adverse variance is due to the following:

Planning appeals:

Ashchurch Bridge - £108k adverse variance relates to legal fees for the challenge to the planning decision, these costs exceed the provision.

Brook Lane Hatherley - £137k favourable variance due to the provision being released, as costs were less than expected.

Fleet Lane Twynning - £34k favourable variance due to the provision being released, as costs were less than expected.

At year-end a number of new planning appeal provisions were made:

£70k - Land East of St Margarets Drive, Alderton

£300k - Land at Newent Road, Highnam

£60k - Rudgeley House, Badgeworth

- 14) Favourable variance is due to the following:
- £99k Community Infrastructure Levy admin fee income
  - £79k Joint Core Strategy unspent partners' contributions

15) Favourable variance is due to the following:

- £80k Land Registry funding for Migration Project
  - £283k planning income,
  - £60k Neighbourhood Plan contributions
  - £87k Pre Planning Application Fees
  - £33k Biodiversity Net Gain Government Grants
  - £10k Street naming and Numbering
  - £128k Shared Prosperity Funding (Government Grant)
  - £148k Household Support Fund (Grant from GCC)
- Adverse variance mainly due to;
- £44k lower income generated by the Tourism Information Centres
  - £6k reduced income from the market operator for use of Spring Gardens car park

Finance and Asset Management	Budget	Actual	Savings / (Deficit)	
Employees	£2,323,828	£2,327,013	-£3,185	
Premises	£560,322	£564,854	-£4,532	
Transport	£48,060	£38,045	£10,015	
Supplies & Services	£574,067	£525,924	£48,143	16
Payments to Third Parties	£373,798	£367,623	£6,175	
Drainage Board Levy	£6,500	£7,837	-£1,337	
Income	-£1,385,652	-£1,355,771	-£29,881	17
<b>TOTAL</b>	<b>£2,500,923</b>	<b>£2,475,524</b>	<b>£25,399</b>	

16) Savings of £29k on merchant card charges, £7.8k on Treasury Management fees and £8.7k Annual Computer Renewals

17) Favourable variances: Car Park Income £34k, Cemeteries £21.5k, £26k of New Burdens Grants

Adverse Variances: Excess Car Park Charges £19k, Rents £75k (Depot £9.3k, Golf Club £4.3k, Homeless Properties £10k, Council Offices £51k), Leisure Centre £64k

Garden Communities	Budget	Actual	Savings / (Deficit)	
Employees	£0	£0	£0	
Premises	£0	£0	£0	
Transport	£0	£0	£0	
Supplies & Services	£0	£0	£0	
Payments to Third Parties	£0	£0	£0	
Ringfenced Projects and Funding	£0	£370,472	-£370,472	18
Income	£0	£0	£0	
<b>TOTAL</b>	<b>£0</b>	<b>£370,472</b>	<b>-£370,472</b>	

30) The expenditure for Garden Communities was funded from reserves.

Corporate Director	Budget	Actual	Savings / (Deficit)	
Employees	£131,685	£189,098	-£57,413	19
Supplies & Services	£515	£179	£336	
Income	£0	£0	£0	
<b>TOTAL</b>	<b>£132,200</b>	<b>£189,277</b>	<b>-£57,077</b>	

19) Redundancy costs

One Legal	Budget	Actual	Savings / (Deficit)	
Employees	£2,583,504	£2,043,401	£540,103	20
Transport	£3,000	£1,657	£1,343	
Supplies & Services	£118,820	£92,896	£25,924	21
Payments to Third Parties	£21,371	£127,042	-£105,671	22
Central Recharges	£29,929	£29,929	£0	
Income	-£2,471,587	-£2,111,482	-£360,105	23
<b>TOTAL</b>	<b>£285,037</b>	<b>£183,443</b>	<b>£101,594</b>	

20) The favourable variance of £540k related to vacant posts across One Legal throughout 2022/23:

- Principal Lawyer (Grade K),
- PPDM (Grade I),
- 3 Senior Lawyers (Grade I)
- 4 Lawyer posts (Grade H),
- 2 Paralegals (Grade D) ,
- 2 Senior Legal Assistants (Grade G),
- Admin Assistant (Grade C),
- Trainee Solicitor (Grade C),
- System Support Officer (Grade E)

Total cost of agency staff utilised in 2022/23 was £240k.

21) Saving on computer annual renewals due to charge deferral from Civica as a goodwill gesture for issues with the implementation of the system.

22) There is a £14k saving on Agency services. This line includes £120k disbursements which are not budgeted because they are cost neutral; recovered amounts are coded to the Income line.

23) Difficulties recruiting staff have had an impact on the ability to achieve the income targets as has increase in s101 work absorbing capacity. As a result, the actual income for 2022-23 was below the budget.