

2022/23 Provisional Outturn: Revenue Budget Monitoring

Summary

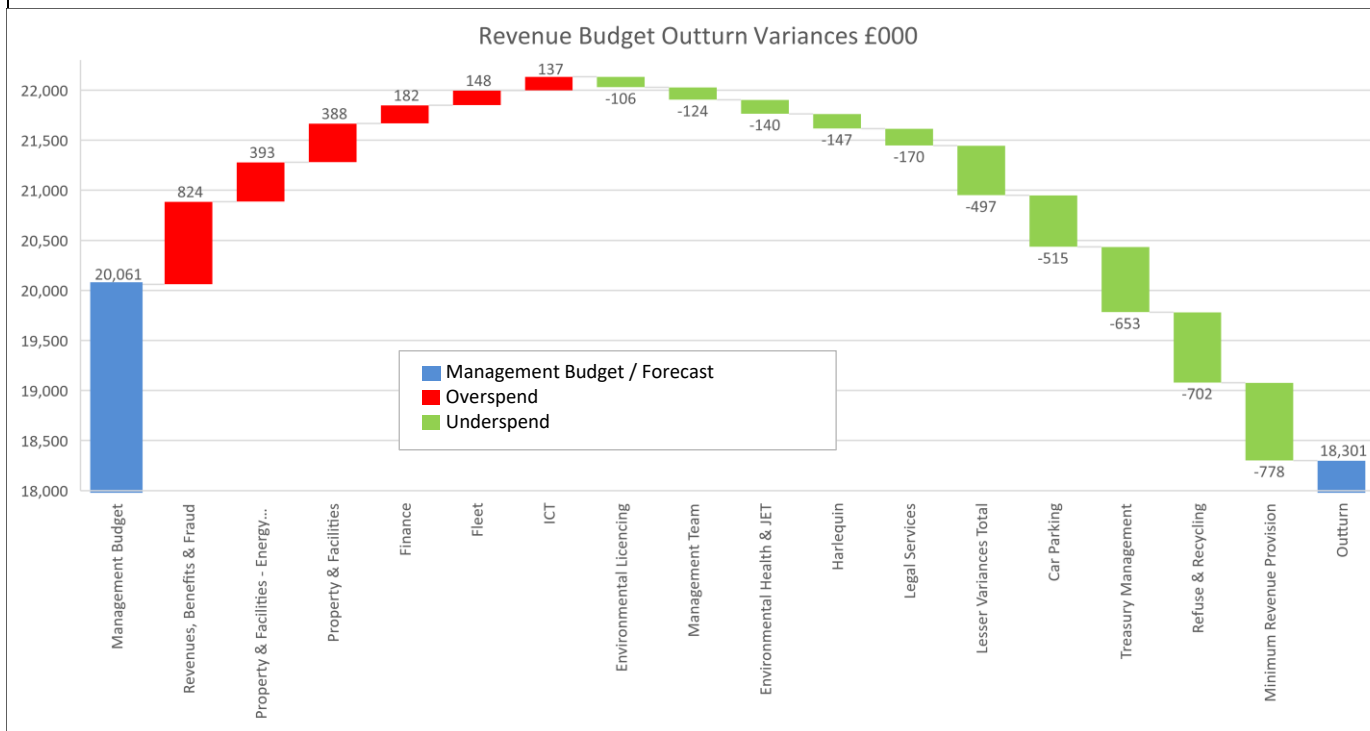
The provisional outturn for Service budgets is £0.154 million (0.9%) lower than the management budget; the Central budgets are £1.606 million (77.2%) lower than budget, resulting in an overall provisional outturn of £1.761 million (8.8%) lower than budget.

Reconciliation of Original Budget to Management Budget for 2022/23

	£000	£000
<u>Original Budget</u>		19,980
Unspent Budget brought forward from 2021/22	81	
<u>Management Budget</u>	20,062	

Headline Revenue Budget Information 2022/23

	£000
Management Budget	20,062
Provisional Outturn	18,301
Projected underspend	<u>-1,761</u> (-8.8% of the budget)



Provisional outturn for Services is £154k under budget. Significant variances summarised below:

Revenues, Benefits & Fraud: £824k overspend driven by £399k net impact of reduced Housing Benefit subsidy; £128k higher Housing Benefit costs; £120k higher temporary staff costs with £26k overtime and £56k lower Homelessness Grant contribution and £48k lower net commercial revenue, which are partially offset by £115k lower staff costs due to vacancies within the team.

Property & Facilities - Energy Costs: £393k overspend driven by increased cost of gas & electricity.

Property & Facilities: £388k overspend driven by additional cost of rates at Cromwell Road (£37k) and Regent House (£14k), lower than forecast rent at Linden House (£57k) and £314k maintenance costs that could not be capitalised.

Finance: £182k overspend driven by the requirement for specialist interim resources.

Fleet: £148k overspend: Higher fuel and vehicle maintenance costs than budgeted.

ICT: £138k overspend driven by costs that could not be capitalised.

Environmental Licencing: £106k underspend due to increased vehicle licencing revenue and savings in staff costs.

Management Team: £124k underspend driven by lower cost of restructured team.

Environmental Health & JET: £140k underspend driven by higher income from successful court actions and Electric Vehicle charging points.

Harlequin: £147k underspend driven by higher income from amateur shows and room hire and lower staff costs due to vacancies.

Legal Services: £170k underspend driven by lower staff costs partially offset by higher consultancy fees.

Car Parking: £515k underspend driven by higher income from off street parking and lower costs paid to SCC on termination of on-street parking contract.

Refuse & Recycling: £702k underspend driven by higher Garden Waste & Commercial Waste income and lower waste disposal costs.

Provisional outturn for Central Budgets is £1,606k under budget. Significant variances summarised below:

Minimum Revenue Provision: £777k underspend.

Treasury Management: £653k underspend. Higher than budgeted interest income and lower borrowing costs due both to favourable rates and more funds on deposit.

1. General Fund Reserve		£000	£000
Balance at start of year			3,000.0
Add: Projected underspend	at 31 March 2023		1,760.6
Anticipated balance at End of Year before Reserves Review/Reallocations*			4,760.6
*Maximum General Fund Balance Required (2022/23 = £3m)		2,997.0	

Budget Monitoring: Summary 2022-23

Responsible Officer	Service	Original Budget £000	Total Variations £000	Management Budget £000	Year End Outturn £000	Year End Variance £000	Commentary
1. Service Budgets							
1a. Organisation							
Catherine Rose	Corporate Policy	236.0	0.0	236.0	244.8	8.8	Minor variance.
	Projects & Business Assurance	212.6	0.0	212.6	179.4	(33.2)	Savings in staff costs.
Carys Jones	Communications	734.6	0.0	734.6	795.6	61.0	
	Customer Contact	416.8	0.0	416.8	389.3	(27.5)	Saving in staff costs due to vacancies.
Darren Wray	Information & Communications Technology	1,810.0	0.0	1,810.0	1,946.9	136.9	Additional costs that could not be capitalised
Kate Brown	Organisational Development & Human Resources	816.1	0.0	816.1	876.0	59.9	Underspend in staff costs due to vacancies has been offset by use of interim resources.
Joyce Hamilton	Legal Services	824.5	0.0	824.5	654.5	(170.0)	£320k saving in staff costs due to vacancies, partially offset by £100k higher legal and consultancy fees and £50k lower income.
	Land Charges	-102.1	0.0	-102.1	-192.8	(90.7)	Saving due to £36k lower than budgeted SCC land charges expenses and £50k net higher than budgeted income.
	Democratic Services	868.3	0.0	868.3	850.1	(18.2)	Saving in staff costs due to vacancies partially offset by increased Members Allowances.
	Electoral Services	502.5	0.0	502.5	476.9	(25.6)	Saving in staff costs partially offset by increased elections cost.
Pat Main	Corporate Support	187.5	0.0	187.5	126.3	(61.2)	Savings in stationery and postage costs.
	Finance	1,368.3	-124.0	1,244.3	1,426.2	181.9	Increased costs due to use of specialist interim resources
	Property & Facilities - Energy Costs	370.9	0.0	370.9	764.0	393.1	Increase in costs of gas and electricity
	Property & Facilities	-1,723.7	0.0	-1,723.7	-1,335.6	388.1	Additional cost of rates at Cromwell Road (£37k) and Regent House (£14k), lower than forecast rent at Linden House (£57k) and £314k maintenance costs that could not be capitalised.
	Commercial & Investment	149.3	0.0	149.3	149.3	0.0	

Budget Monitoring: Summary 2022-23

Responsible Officer	Service	Original Budget £000	Total Variations £000	Management Budget £000	Year End Outturn £000	Year End Variance £000	Commentary
1b. Place							
Simon Bland	Economic Prosperity	282.4	0.0	282.4	319.8	37.4	Lower markets income due to reduced demand.
Morag Williams	Fleet	1,458.7	0.0	1,458.7	1,606.7	148.0	Higher fuel and vehicle maintenance costs than budgeted.
	Refuse & Recycling	1,165.8	0.0	1,165.8	463.8	(702.0)	£320k higher Garden Waste income; £240k lower waste disposal cost driven by lower volumes; £54k higher income from domestic waste containers; £49k higher income from Commercial Recycling due to volumes.
	Engineering & Construction	63.2	0.0	63.2	92.2	29.0	Capitalised salary recharge of £18k has not taken place this year as the team no longer carry out capital works. This recharge has been removed from the 23/24 budget.
	Environmental Health & JET	1,130.8	78.6	1,209.4	1,069.5	(139.9)	Higher income due to successful court actions against landlords and from EV charging points partially offset by higher staff costs.
	Environmental Licencing	-190.1	-78.6	-268.7	-374.5	(105.8)	Increased income in vehicle licencing and saving in staff costs due to vacancies.
	Greenspaces	1,546.9	0.0	1,546.9	1,555.4	8.5	Minor variance
	Car Parking	-804.1	0.0	-804.1	-1,319.1	(515.0)	Higher income from off-street parking, including season tickets and contract parking. Lower than expected costs payable to SCC on termination of on-street contract
	Street Cleansing	952.7	0.0	952.7	974.1	21.4	Higher overtime costs.
Peter Boarder	Place Delivery	370.9	0.0	370.9	370.8	(0.1)	Minor variance
Andrew Benson	Building Control	45.0	0.0	45.0	-43.1	(88.1)	£27k lower Joint Venture costs and £61k extra income. The lower costs have been approved as a saving in 2023/24 .
	Planning Policy & Development Services	673.2	0.0	673.2	621.8	(51.4)	£225k lower staff costs due to vacancies and £130k extra grant income is partially offset by £216k lower income in planning fees due to lower volume of applications and higher consultants fees

Budget Monitoring: Summary 2022-23

Responsible Officer	Service	Original Budget £000	Total Variations £000	Management Budget £000	Year End Outturn £000	Year End Variance £000	Commentary
1c. People							
Justine Chatfield	Community Development	426.7	-42.0	384.7	372.8	(11.9)	External grant income to fund some roles.
	Partnerships	303.1	87.3	390.4	350.9	(39.5)	Saving in staff costs due to vacancies.
	Community Centres	382.5	10.0	392.5	373.6	(18.9)	Savings in staff costs due to vacancies are offset by lower income at the Horley & Woodhatch centres.
	Voluntary Sector Support	200.1	26.1	226.2	226.0	(0.2)	Minor variance
Richard Robinson	Housing Services	1,026.3	0.0	1,026.3	1,026.3	0.0	Extra bed & breakfast accommodation provision has driven higher net costs.
Simon Rosser	Revenues, Benefits & Fraud	805.9	0.0	805.9	1,629.6	823.7	£399k net impact of reduced Housing Benefit subsidy; £128k higher Housing Benefit costs; A decrease of £152k in Housing Benefit Overpayments & Payment Deduction Programme owing to the decrease in HB payments in 22/23; £120k higher temporary staff costs with £26k overtime and £56k lower Homelessness Grant contribution are partially offset by £115k lower staff costs due to vacancies within the team. £48k lower than budgeted surplus against Commercial contracts.
Duane Kirkland	Supporting People	167.3	0.0	167.3	143.5	(23.8)	Underspend on a budget that is no longer required. This has been approved as a saving in 2023/24.
	Supporting Families	56.4	0.0	56.4	0.0	(56.4)	
	Harlequin	380.8	0.0	380.8	233.5	(147.3)	Higher income relating to tickets, amateur shows and room hire and lower staff costs due to vacancies.
	Leisure Services	-66.4	0.0	-66.4	-97.1	(30.7)	Management fee income higher than budget. Income assumption has been increased in 23/24 budget
1d. Management Team							
Mari Roberts-Wood	Management Team	933.2	0.0	933.2	809.0	(124.2)	Lower costs of restructured team.
Frank Etheridge	Emergency Planning	39.7	0.0	39.7	69.4	29.7	Emergency Planning Officer costs not budgeted, but have been added to 23/24 budget.
Total Services		18,022.6	-42.6	17,980.0	17,825.8	(154.2)	-0.86%

Budget Monitoring: Summary 2022-23

Responsible Officer	Service	Original Budget £000	Total Variations £000	Management Budget £000	Year End Outturn £000	Year End Variance £000	Commentary
2. Central Budgets							
Pat Main	Insurance	465.0	0.0	465.0	461.0	(4.0)	
	Treasury Management - Interest on Investments	-1,195.0	124.0	-1,071.0	-1,274.2	(203.2)	Includes interest on commercial loans and updated Bank of England interest rate forecasts.
	Treasury Management - Interest on Borrowing	455.0	0.0	455.0	23.2	(431.8)	Lower cost of borrowing for the capital programme than originally forecast.
	Treasury Management - Interest on Trust Funds	18.0	0.0	18.0	0.0	(18.0)	No call on this budget in 22/23, will be removed for 23/24
	Minimum Revenue Provision	1,361.0	0.0	1,361.0	583.2	(777.8)	
	Employer Pension Costs	400.0	0.0	400.0	315.3	(84.7)	
Kate Brown	Apprenticeship Levy	78.0	0.0	78.0	78.5	0.5	
	Recruitment Expenses	40.0	0.0	40.0	8.6	(31.4)	
	Corporate Human Resources Expenses	86.8	0.0	86.8	94.4	7.6	
Pat Main	Central Budget Contingencies	99.2	0.0	99.2	42.5	(56.7)	
	Preceptor Grants	37.5	0.0	37.5	39.2	1.7	
	External Audit Fees	53.0	0.0	53.0	41.2	(11.8)	
	Internal Audit	59.0	0.0	59.0	62.3	3.3	Adjusted to include backdated contract fee increase.
Total Central Items		1,957.5	124.0	2,081.5	475.2	(1,606.3)	-77.17%
Grand Total		19,980.1	81.4	20,061.5	18,301.0	(1,760.5)	-8.78%

Budget Monitoring: Summary 2022-23

Revenue ANNEX 2: Section 2.1

COVID-19 Expenditure & Funding at Q4 2022/23	Funding B/Fwd From 21/22 £m	Funding Received In 22/23 £m	Expenditure £m	Carried Fwd To 2023/24 £m	Recoupments £m
COVID-19					
Closed Grants					
Additional Restrictions Grant	(0.281)	-	-	-	0.281
Omicron Hospitality & Leisure Grant	(0.109)	-	-	-	0.109
Reopening High Streets / Welcome Back Fund	(0.036)	-	0.036	-	-
Grants Continuing Beyond 1st April '22					
Council Tax Hardship Grant	(0.254)	-	0.015	0.239	-
Environmental Health SLA	(0.120)	(0.062)	0.150	0.032	-
Test & Trace - Admin Funding	(0.050)	-	0.018	0.032	-
General Funding	(0.036)	-	0.036	-	-
New Burdens Funding	-	(0.075)	0.031	0.042	-
Test & Trace - Mandatory Scheme	(0.013)	(0.016)	0.030	-	0.001
Final Expenditure and Income 2022/23	(0.899)	(0.153)	0.316	0.345	0.391
Final Net Over/(Under)spend 2022/23	0.000				

2022/23 COVID ADDITIONAL RELIEF FUND	Final Expenditure £m	Final Funding £m
Expenditure & Funding at Q4 2022/23		
<u>Covid Additional Relief Fund (CARF)</u>		
Funding Received In 2021/22		(3.514)
Gross NNDR Reliefs Granted During 2021/22	0.041	
Balance Carried Forward Into 2022/23	3.473	
	3.514	(3.514)
Balance Brought Forward From 2021/22		(3.473)
Gross NNDR Reliefs Granted During 2022/23 (scheme closed on 30.09.22)	0.087	
Less Adjustment To Reflect Final Share Due To Billing Authority (as per NNDR3)	(0.072)	
Remaining Balance (Repayable To DLUHC)	3.458	
	3.473	(3.473)

2022/23 COUNCIL TAX ENERGY REBATE		
Expenditure & Funding at Q4 2022/23	Expenditure £m	Funding £m
<u>Core Scheme (ended 30.09.22)</u>		
Funding Received		(5.153)
£150 Payments Made To Band A-D Council Tax Payers	4.816	
£150 Council Tax Credits Made To Band A-D Council Tax Payers	0.323	
Less 69x Ineligible Payments	(0.010)	
Final Expenditure and Income 2022/23	5.129	(5.153)
Final Net Funding Surplus (Repayable to DLUHC)	(0.024)	
<u>Discretionary Scheme (ended 30.11.22)</u>		
Funding Received		(0.332)
£150 Discretionary Payments	0.102	
£150 Discretionary Council Tax Credits	0.021	
Final Expenditure and Income 2022/23	0.123	(0.332)
Final Net Funding Surplus (Repayable to DLUHC)	(0.209)	
<u>Administration Costs</u>		
Funding Received		(0.160)
Software & Processing Costs	0.044	
Staffing & Administration Costs	0.049	
Final Expenditure and Income 2022/23	0.094	(0.160)
Final Net Funding Surplus (Not Repayable)	(0.066)	
Final Expenditure and Income 2022/23 (Entire Scheme)	5.346	(5.645)
Final Net Funding Surplus (Entire Scheme)	(0.299)	
End Of Scheme Summary		
Surplus Funding Repayable To DLUHC	(0.233)	
Surplus Admin Funding (transferred to Reserves as not repayable)	(0.066)	
67x £150 Ineligible Payments (Recovery proceedings are underway)	0.010	
	(0.289)	

2022/23 UKRAINIAN REFUGEE SCHEMES	Total Expenditure £m	Funding Received £m
Expenditure & Funding at Q4 2022/23		
<u>Ukraine Family Scheme</u>		
Funding Received/Expected (costs are reimbursed in arrears by SCC)		(0.006)
Refugee Accommodation Costs	0.005	
Interpretation/Translation Costs	0.001	
Final Expenditure and Income 2022/23	0.006	(0.006)
Final Net Expenditure	0.000	
<u>Homes For Ukraine Scheme</u>		
Funding Received/Expected (costs are reimbursed in arrears by SCC)		(1.707)
Sponsorship Payments	0.431	
Refugee Accommodation Costs	0.011	
Interpretation & Translation Services	0.001	
Other Costs	0.001	
Staffing Costs (dedicated staff, overtime, additional hours etc)	0.058	
Staff Travel Costs	0.003	
Final Expenditure and Income 2022/23	0.505	(1.707)
Net Funding Received In Advance	(1.202)	
Final Expenditure and Income 2022/23 (Both Schemes)	0.511	(1.713)
Net Funding Received In Advance	(1.202)	
Breakdown Of Net Funding Received In Advance:-		
Homelessness Contingency Funding (amount held at 31.03.23)		(0.257)
General / Core Funding (amount held at 31.03.23)		(0.945)
Net Funding Received In Advance (amount held at 31.03.23)		(1.202)

HOUSEHOLD SUPPORT FUND ROUNDS 1 TO 3 Expenditure & Funding at Q4 2022/23	Round #1 <small>(period covered:- 06.10.21 - 31.03.22)</small>		Round #2 <small>(period covered:- 01.04.22 - 30.09.22)</small>		Round #3 <small>(period covered:- 01.10.22 - 31.03.23)</small>	
	Funding £m	Expenditure £m	Funding £m	Expenditure £m	Funding £m	Expenditure £m
	(actuals)	(actuals)	(actuals)	(actuals)	(actuals)	(actuals)
The Household Support Fund is a Government scheme aimed at alleviating the financial pressures falling on households as a result of the cost of living crisis. There is a specific focus on supporting households with energy, food & water bills.						
Initial Grant Allocation (received via Surrey County Council)	(0.383)		(0.324)		(0.302)	
<u>Support Issued To Households</u>						
Council Tax Reduction (payments made to Council Tax Support recipients)		0.181		-		-
Referrals (to RBBC from 3rd parties)		0.103		-		-
Fuel Vouchers (distributed via VCS partners)		0.019		0.025		-
Food Vouchers (distributed via VCS partners)		-		0.053		0.069
Other Payments (to pensioner households on Council Tax Support)		-		0.188		0.002
		0.303		0.266		0.071
<u>Contributions To Voluntary/Community Sector Partners</u>						
Stripey Stork		0.008		-		0.012
Fuel Grants		0.008		-		0.035
East Surrey Domestic Abuse Service		0.006		-		0.020
I Choose Freedom (Reigate & Banstead Women's Aid)		0.006		-		0.020
Food Clubs		0.005		-		0.023
Renewed Hope Trust		0.002		-		-
Gateway Allotment Project		0.002		-		-
Merstham Mix		0.001		-		-
Surrey Community Action		0.001		-		-
East Surrey YMCA		-		-		0.005
Age Concern, Merstham		-		-		0.002
Money Support Team		-		-		0.010
		0.039		0.000		0.127
<u>Housing Support</u>						
Contributions Towards Rent Arrears		0.023		0.020		0.021
Rent Assistance / Rehoming Of Donyings Cabin Occupants		0.008		-		-
Contribution to ESDAS Sanctuary		0.005		0.005		-
Energy, Food & Essentials For Specific Housing Clients		-		-		0.003
		0.036		0.025		0.024
<u>Other Support</u>						
Warm Hubs		-		-		0.012
Payments made via the Mayor's Trust Fund		-		-		0.005
		-		-		0.017
<u>Administration Costs</u>						
RBBC Additional Staff Costs		0.003		0.009		0.016
Admin Contributions Claimed By VCS Partners		0.005		0.001		0.009
Software & Administration Services		-		0.015		-
		0.008		0.025		0.025
		(2.20% of spend)		(8.08% of spend)		(9.58% of spend)
<u>Grant Closure/Reconciliation</u>						
Grant Top-Up from Surrey County Council	(0.003)		-		-	
Funding returned to Surrey County Council		-		0.008		0.038
Total Funding & Expenditure	(0.386)	0.386	(0.324)	0.324	(0.302)	0.302
No. Of Households Supported		4,294		2,451		2,745

2022/23 SYRIAN REFUGEES SCHEME			
Expenditure & Funding 2022/23		Expenditure £m	Funding £m
<u>Refugee Family Support</u>			
Grant Received			(0.027)
Local Authority Funding Received			(0.040)
Staff Costs	0.095		
Travel Costs	0.001		
Refugee Accommodation Costs	0.057		
Refugee Nursery Fees	0.004		
Miscellaneous Expenditure	0.003		
Forecast Expenditure and Income 2022/23	0.160		(0.067)
Forecast Net Expenditure		0.094	

2022/23 AFGHAN REFUGEES SCHEME			
Expenditure & Funding 2022/23		Expenditure £m	Funding £m
<u>Afghan Refugees Scheme</u>			
Grant Received			(0.090)
Local Auth. Funding Received			(0.012)
Staff Costs	0.037		
Refugee Accommodation Costs	0.016		
Miscellaneous Expenditure	0.001		
Forecast Expenditure and Income 2022/23	0.054		(0.102)
Forecast Net Expenditure		(0.048)	