

	<b>Management Accounts Monitoring Report 2016/17</b>
<b>Committee</b>	Gloucestershire Joint Waste Committee
<b>Committee Date</b>	<b>4 October 2016</b>
<b>Significant Decision</b>	No
<b>Responsible Officers</b>	Steve Read, Head of Service, Gloucestershire Joint Waste Team (01823 625707); <a href="mailto:steve.read@gloucestershire.gov.uk">steve.read@gloucestershire.gov.uk</a> ;
<b>Main Consultees</b>	None
<b>Purpose of Report</b>	The purpose of this report is to set out the financial performance of the individual authorities within the JWC against their approved annual budget for the first five months of the current financial year. It also shows the combined position across authorities.
<b>Recommendations</b>	<p><b><i>It is recommended that the Committee:</i></b></p> <p>a) Notes the summary financial performance as contained in this report.</p>
<b>Resource Implications</b>	None

## 1) Background

- a) When the Joint Waste Committee was formed it was agreed that budget setting and service charges are retained decisions for the individual authorities within the partnership.
- b) As such the operational budgets for waste disposal, waste collection and street cleaning have remained with their respective authority but are managed by officers within the Joint Waste Team.
- c) The majority of the operational budget consists of payments to contractors: Gloucestershire County Council contracts include Cory for waste disposal and since August Ubico for Household Recycling Centres; Forest of Dean District Council contracts include Biffa for waste collection and street cleaning and Cheltenham, Cotswold and Tewkesbury delivery provider for waste collection and street cleaning is the local authority company Ubico.
- d) As Gloucestershire County Council (GCC) is the Administering Authority for the Joint Waste Committee, budgets associated with running the Joint Waste Committee are reported within their figures. Staffing costs for the Joint Waste Team are the largest element of this budget. These are transferred from each partner organisation's budget to the Administering Authority on a quarterly basis.

## **2) Current Financial Position**

- a) Appendix 1 is the combined revenue budgets for GCC, CBC, CDC, FODDC and TBC and shows the current forecast year end revenue position is an overspend of £221,000 (0.57% of the net budget). This is based on monitoring forecasts made in September 2016 and actual financial transactions to the end of August 2016.

## **3) Waste Disposal Costs**

- a) Appendix 2 shows the Gloucestershire County Council revenue budget.
- b) The net forecast budget position for waste disposal is £85,000 underspend. This is made up of waste contracts which are over spent, mainly due to additional tonnage accepted at the Household Recycling Centres, offset by less residual waste than forecast being delivered by the waste collection authorities and waste projects which are underspent due to a delay in implementation.

## **4) Waste Collection Costs**

- a) Appendix 3 shows Cheltenham Borough Council revenue budget. The forecast outturn is an overspend of £184,000 against the current budget. This overspend is due to recycling collection schemes where an additional vehicle is currently being employed as a result of a growth in property numbers and inefficient rounds; food waste is also being collected separately. Service redesign in 2017 will include optimisation of rounds and account for the increased property numbers for the next 3 to 5 years.
- b) Appendix 4 shows Cotswold District Council revenue budget. The forecast outturn is an overspend of £60,000. This is due to the procurement of bins and caddies for household waste as a result of a large amount of property development, which was not included in the base budget.
- c) Appendix 5 shows the Forest of Dean District Council revenue budget. A balanced budget is currently forecast.
- d) Appendix 6 shows Tewkesbury Borough Council revenue budget and the forecast outturn for the year is an overspend of £62,000. The Ubico contract is currently overspending at the end of Quarter 1 for waste and recycling collection and street cleaning. Ubico have stated they expect to be on budget by the year end but this is not currently reflected in the forecast outturn as further monitoring of the contract will be undertaken. Overall, recycling collection schemes is showing an underspend due to favourable Materials Recovery Facilities (MRF) gate fees and recycling credits. Again, further monitoring will be undertaken to assess if this additional income can be forecast to continue for the remainder of the financial year.

## Appendix 1 – Total Revenue Budget Summary across all JWC partners

### Revenue Budget Summary - Gloucestershire Joint Waste Partnership 2016/17

Head of Service: Steve Read

Analysis of progress to: 31/08/2016

Budget Area	Total Budget £'000	Profiled Budget To Date £'000	Actual To Date £'000	Variance To Date £'000	Forecast Outturn £'000	Forecast Year End Variance £'000
<b>Joint Waste Management Unit</b>						
Gross Expenditure	291	158	154	-4	291	0
Income	-250	-63	-63	0	-250	0
<b>Net Expenditure</b>	<b>41</b>	<b>95</b>	<b>91</b>	<b>-4</b>	<b>41</b>	<b>0</b>
<b>Joint Improvement Board</b>						
Gross Expenditure	0	0	0	0	0	0
Income	-41	0	-81	-81	-41	0
<b>Net Expenditure</b>	<b>-41</b>	<b>0</b>	<b>-81</b>	<b>-81</b>	<b>-41</b>	<b>0</b>
<b>TOTAL - GJWP</b>	<b>0</b>	<b>95</b>	<b>10</b>	<b>-85</b>	<b>0</b>	<b>0</b>
<b><u>Waste Disposal</u></b>						
<b>Royalty Payments</b>	-628	-229	-236	-7	-642	-14
<b>WCA Landfill and Composting</b>	17,019	6,054	5,865	-189	16,738	-281
<b>Household Recycling Centres</b>	4,339	1,622	1,573	-49	4,677	338
<b>Trade Waste</b>	-3	-1	0	1	-3	0
<b>Recycling Credits</b>	3,644	1,135	667	-468	3,658	14
<b>Tipping Away</b>	56	0	0	0	56	0
<b>Closed Landfill Sites</b>	32	7	35	28	32	0
<b>WCA Fridges and TVs</b>	76	25	23	-2	75	-1
<b>Management Costs</b>						
Gross Expenditure	2	0	1	1	2	0
Income	-8	0	0	0	-8	0
<b>Net Expenditure</b>	<b>-6</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>-6</b>	<b>0</b>
<b>Waste Projects</b>	100	30	15	-15	30	-70
<b>Waste Education</b>	20	27	0	-27	0	-20
<b>Marketing Promotions - Waste</b>	122	51	1	-50	71	-51
<b>TOTAL - WASTE DISPOSAL</b>	<b>24,771</b>	<b>8,721</b>	<b>7,944</b>	<b>-777</b>	<b>24,686</b>	<b>-85</b>
<b><u>Waste Collection</u></b>						
<b>Household Waste</b>	4,910	2,137	2,140	3	5,007	97
<b>Bulky Household Waste</b>						
Gross Expenditure	65	23	31	8	65	0
Income	-106	-45	-62	-17	-106	0

<b>Net Expenditure</b>	-41	-22	-31	-9	-41	0
<b>Food/Organic Waste</b>						
Gross Expenditure	105	102	100	-2	105	0
Income	0	0	0	0	0	0
<b>Net Expenditure</b>	105	102	100	-2	105	0
<b>Green Waste</b>						
Gross Expenditure	2,577	1,192	1,222	30	2,574	-3
Income	-2,291	-1,803	-1,878	-75	-2,271	20
<b>Net Expenditure</b>	286	-611	-656	-45	303	17
<b>Recycling Centres</b>						
Gross Expenditure	719	281	298	17	719	0
Income	-266	-111	-77	34	-266	0
<b>Net Expenditure</b>	453	170	221	51	453	0
<b>Bring Sites</b>						
Gross Expenditure	323	133	194	61	323	0
Income	-106	-44	-24	20	-106	0
<b>Net Expenditure</b>	217	89	170	81	217	0
<b>Recycling Collection Schemes</b>						
Gross Expenditure	5,362	2,419	2,553	134	5,567	205
Income	-2,889	-1,116	-865	251	-2,921	-32
<b>Net Expenditure</b>	2,473	1,303	1,688	385	2,646	173
<b>Bulking of Recyclables</b>						
Gross Expenditure	219	91	33	-58	219	0
Income	-434	-180	-73	107	-434	0
<b>Net Expenditure</b>	-215	-89	-40	49	-215	0
<b>Trade Waste</b>						
Gross Expenditure	875	375	353	-22	864	-11
Income	-934	-486	-386	100	-927	7
<b>Net Expenditure</b>	-59	-111	-33	78	-63	-4
<b>Recycling Schemes Marketing</b>	123	41	27	-14	121	-2
<b>TOTAL - WASTE COLLECTION</b>	<b>8,252</b>	<b>3,009</b>	<b>3,586</b>	<b>577</b>	<b>8,533</b>	<b>281</b>
<b>Street Cleaning</b>	<b>2,999</b>	<b>1,371</b>	<b>1,343</b>	<b>-28</b>	<b>3,024</b>	<b>25</b>
-						
<b>Central Costs</b>						
Central Support Costs	1,786	199	199	0	1,786	0
JWT Staffing Costs	591	190	126	-64	591	0
Depreciation	597	180	180	0	597	0
<b>TOTAL - CENTRAL COSTS</b>	<b>2,974</b>	<b>569</b>	<b>505</b>	<b>-64</b>	<b>2,974</b>	<b>0</b>
<b>TOTAL NET EXPENDITURE</b>	<b>38,996</b>	<b>13,765</b>	<b>13,388</b>	<b>-377</b>	<b>39,217</b>	<b>221</b>

## Appendix 2 – Gloucestershire County Council

### Revenue Budget Summary - Gloucestershire Joint Waste Partnership 2016/17

Head of Service: Steve Read Analysis of progress to: 31/08/2016

Partner: Gloucestershire County Council

Budget Area	Total Budget £'000	Approved Budget To Date £'000	Actual To Date £'000	Variance To Date £'000	Forecast Outturn £'000	Forecast Year End Variance £'000
<b>Joint Waste Management Unit</b>						
Gross Expenditure	291	158	154	-4	291	0
Income	-250	-63	-63	0	-250	0
<b>Net Expenditure</b>	<b>41</b>	<b>95</b>	<b>91</b>	<b>-4</b>	<b>41</b>	<b>0</b>
<b>Joint Improvement Board</b>						
Gross Expenditure	0	0	0	0	0	0
Income	-41	0	-81	-81	-41	0
<b>Net Expenditure</b>	<b>-41</b>	<b>0</b>	<b>-81</b>	<b>-81</b>	<b>-41</b>	<b>0</b>
<b>TOTAL - GJWP</b>	<b>0</b>	<b>95</b>	<b>10</b>	<b>-85</b>	<b>0</b>	<b>0</b>
<b>Waste Disposal</b>						
Royalty Payments	-628	-229	-236	-7	-642	-14
WCA Landfill and Composting	17,019	6,054	5,865	-189	16,738	-281
Household Recycling Centres	4,339	1,622	1,573	-49	4,677	338
Trade Waste	-3	-1	0	1	-3	0
Recycling Credits	3,644	1,135	667	-468	3,658	14
Tipping Away	56	0	0	0	56	0
Closed Landfill Sites	32	7	35	28	32	0
WCA Fridges and TVs	76	25	23	-2	75	-1
<b>Management Costs</b>						
Gross Expenditure	2	0	1	1	2	0
Income	-8	0	0	0	-8	0
<b>Net Expenditure</b>	<b>-6</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>-6</b>	<b>0</b>
Waste Projects	100	30	15	-15	30	-70
Waste Education	20	27	0	-27	0	-20
Marketing Promotions - Waste	122	51	1	-50	71	-51
<b>TOTAL - WASTE DISPOSAL</b>	<b>24,771</b>	<b>8,721</b>	<b>7,944</b>	<b>-777</b>	<b>24,686</b>	<b>-85</b>
<b>Central Costs</b>						
Central Support Costs	912	0	0	0	912	0
JWT Staffing Costs	321	80	60	-20	321	0
Depreciation	0	0	0	0	0	0
<b>TOTAL - CENTRAL COSTS</b>	<b>1,233</b>	<b>80</b>	<b>60</b>	<b>-20</b>	<b>1,233</b>	<b>0</b>
<b>TOTAL NET EXPENDITURE</b>	<b>26,004</b>	<b>8,896</b>	<b>8,014</b>	<b>-882</b>	<b>25,919</b>	<b>-85</b>

## Appendix 3 – Cheltenham Borough Council Revenue Budget Summary

Revenue Budget Summary - Gloucestershire Joint Waste Partnership 2016/17						
Head of Service:	Steve Read			Analysis of progress to:	31/08/2016	
Partner: Cheltenham Borough Council						
Budget Area	Total Budget £'000	Profiled Budget To Date £'000	Actual To Date £'000	Variance To Date £'000	Forecast Outturn £'000	Forecast Year End Variance £'000
<b>Waste Collection</b>						
<b>Household Waste</b>	1,396	503	465	-38	1,396	0
<b>Bulky Household Waste</b>						
Gross Expenditure	36	11	12	1	36	0
Income	-47	-20	-24	-4	-47	0
<b>Net Expenditure</b>	-11	-9	-12	-3	-11	0
<b>Green Waste</b>						
Gross Expenditure	389	134	167	33	389	0
Income	-544	-227	-237	-10	-544	0
<b>Net Expenditure</b>	-155	-93	-70	23	-155	0
<b>Recycling Centres</b>						
Gross Expenditure	719	281	298	17	719	0
Income	-266	-111	-77	34	-266	0
<b>Net Expenditure</b>	453	170	221	51	453	0
<b>Bring Sites</b>						
Gross Expenditure	135	55	88	33	135	0
Income	-90	-38	-18	20	-90	0
<b>Net Expenditure</b>	45	17	70	53	45	0
<b>Recycling Collection Schemes</b>						
Gross Expenditure	1,450	598	690	92	1,634	184
Income	-615	-256	-121	135	-615	0
<b>Net Expenditure</b>	835	342	569	227	1,019	184
<b>Bulking of Recyclables</b>						
Gross Expenditure	219	91	33	-58	219	0
Income	-434	-180	-73	107	-434	0
<b>Net Expenditure</b>	-215	-89	-40	49	-215	0
<b>Trade Waste</b>						
Gross Expenditure	597	235	218	-17	597	0
Income	-637	-265	-168	97	-637	0
<b>Net Expenditure</b>	-40	-30	50	80	-40	0
<b>Recycling Schemes Marketing</b>	33	9	0	-9	33	0
<b>TOTAL - WASTE COLLECTION</b>	<b>2,341</b>	<b>820</b>	<b>1,253</b>	<b>433</b>	<b>2,525</b>	<b>184</b>
<b>Street Cleaning</b>	<b>917</b>	<b>376</b>	<b>376</b>	<b>0</b>	<b>917</b>	<b>0</b>
<b>Central Costs</b>						
<b>Central Support Costs</b>	342	114	114	0	342	0
<b>JWT Staffing Costs</b>	35	12	12	0	35	0
<b>Depreciation</b>	45	15	15	0	45	0
<b>TOTAL - CENTRAL COSTS</b>	<b>422</b>	<b>141</b>	<b>141</b>	<b>0</b>	<b>422</b>	<b>0</b>
<b>TOTAL NET EXPENDITURE</b>	<b>3,680</b>	<b>1,337</b>	<b>1,770</b>	<b>433</b>	<b>3,864</b>	<b>184</b>

## Appendix 4 – Cotswold District Council Revenue Budget Summary

Revenue Budget Summary - Gloucestershire Joint Waste Partnership 2016/17						
Head of Service:		Steve Read		Analysis of progress to:		31/08/2016
Partner: Cotswold District Council						
Budget Area	Total Budget £'000	Approved Budget To Date £'000	Actual To Date £'000	Variance To Date £'000	Forecast Outturn £'000	Forecast Year End Variance £'000
<b>Waste Collection</b>						
<b>Household Waste</b>	1,156	569	597	28	1,216	60
<b>Bulky Household Waste</b>						
Gross Expenditure	0	0	0	0	0	0
Income	-36	-15	-20	-5	-36	0
<b>Net Expenditure</b>	-36	-15	-20	-5	-36	0
<b>Green Waste</b>						
Gross Expenditure	1,401	698	695	-3	1,401	0
Income	-627	-618	-669	-51	-627	0
<b>Net Expenditure</b>	774	80	26	-54	774	0
<b>Recycling Collection Schemes</b>						
Gross Expenditure	1,626	798	831	33	1,626	0
Income	-1,035	-361	-332	29	-1,035	0
<b>Net Expenditure</b>	591	437	499	62	591	0
<b>Recycling Schemes Marketing</b>	13	5	0	-5	13	0
<b>TOTAL - WASTE COLLECTION</b>	<b>2,498</b>	<b>1,076</b>	<b>1,102</b>	<b>26</b>	<b>2,558</b>	<b>60</b>
<b>Street Cleaning</b>	<b>1,027</b>	<b>511</b>	<b>494</b>	<b>-17</b>	<b>1,027</b>	<b>0</b>
<b>Central Costs</b>						
Central Support Costs	135	0	0	0	135	0
JWT Staffing Costs	39	16	0	-16	39	0
Depreciation	91	0	0	0	91	0
<b>TOTAL - CENTRAL COSTS</b>	<b>265</b>	<b>16</b>	<b>0</b>	<b>-16</b>	<b>265</b>	<b>0</b>
<b>TOTAL NET EXPENDITURE</b>	<b>3,790</b>	<b>1,603</b>	<b>1,596</b>	<b>-7</b>	<b>3,850</b>	<b>60</b>

## Appendix 5 – Forest of Dean District Council Revenue Budget Summary

Revenue Budget Summary - Gloucestershire Joint Waste Partnership 2016/17						
Head of Service:	Steve Read			Analysis of progress to:	31/08/2016	
Partner: Forest of Dean District Council						
Budget Area	Total Budget £'000	ofiled Budge To Date £'000	Actual To Date £'000	Variance To Date £'000	Forecast Outturn £'000	orecast Yea End Variance £'000
<b>Waste Collection</b>						
Household Waste	1,393	580	577	-3	1,393	0
<b>Bulky Household Waste</b>						
Gross Expenditure	29	12	19	7	29	0
Income	-23	-10	-18	-8	-23	0
<b>Net Expenditure</b>	6	2	1	-1	6	0
<b>Food/Organic Waste</b>						
Gross Expenditure	105	102	100	-2	105	0
Income	0	0	0	0	0	0
<b>Net Expenditure</b>	105	102	100	-2	105	0
<b>Green Waste</b>						
Gross Expenditure	414	173	174	1	414	0
Income	-490	-490	-512	-22	-490	0
<b>Net Expenditure</b>	-76	-317	-338	-21	-76	0
<b>Bring Sites</b>						
Gross Expenditure	188	78	106	28	188	0
Income	-16	-6	-6	0	-16	0
<b>Net Expenditure</b>	172	72	100	28	172	0
<b>Recycling Collection Schemes</b>						
Gross Expenditure	1,164	485	485	0	1,164	0
Income	-699	-291	-190	101	-699	0
<b>Net Expenditure</b>	465	194	295	101	465	0
<b>Recycling Schemes Marketing</b>	62	26	27	1	62	0
<b>TOTAL - WASTE COLLECTION</b>	<b>2,127</b>	<b>659</b>	<b>762</b>	<b>103</b>	<b>2,127</b>	<b>0</b>
<b>Street Cleaning</b>	<b>525</b>	<b>219</b>	<b>197</b>	<b>-22</b>	<b>525</b>	<b>0</b>
<b>Central Costs</b>						
Central Support Costs	205	85	85	0	205	0
JWT Staffing Costs	136	57	29	-28	136	0
Depreciation	397	165	165	0	397	0
<b>TOTAL - CENTRAL COSTS</b>	<b>738</b>	<b>307</b>	<b>279</b>	<b>-28</b>	<b>738</b>	<b>0</b>
<b>TOTAL NET EXPENDITURE</b>	<b>3,390</b>	<b>1,185</b>	<b>1,238</b>	<b>53</b>	<b>3,390</b>	<b>0</b>



## Appendix 6 – Tewkesbury Borough Council Revenue Budget Summary

Revenue Budget Summary - Gloucestershire Joint Waste Partnership 2016/17						
Head of Service:	Steve Read			Analysis of progress to:	31/08/2016	
Partner: Tewkesbury Borough Council						
Budget Area	Total Budget £'000	2 ofiled Budg To Date £'000	3 Actual To Date £'000	4 Variance To Date £'000	5 Forecast Outturn £'000	6 orecast Yea End Variance £'000
<b>Waste Collection</b>						
<b>Household Waste</b>	965	485	501	16	1,002	37
<b>Bulky Household Waste</b>						
Gross Expenditure				0		0
Income				0		0
<b>Net Expenditure</b>	0	0	0	0	0	0
<b>Green Waste</b>						
Gross Expenditure	373	187	186	-1	370	-3
Income	-630	-468	-460	8	-610	20
<b>Net Expenditure</b>	-257	-281	-274	7	-240	17
<b>Recycling Collection Schemes</b>						
Gross Expenditure	1,122	538	547	9	1,143	21
Income	-540	-208	-222	-14	-572	-32
<b>Net Expenditure</b>	582	330	325	-5	571	-11
<b>Trade Waste</b>						
Gross Expenditure	278	140	135	-5	267	-11
Income	-297	-221	-218	3	-290	7
<b>Net Expenditure</b>	-19	-81	-83	-2	-23	-4
<b>Recycling Schemes Marketing</b>	15	1	0	-1	13	-2
<b>TOTAL - WASTE COLLECTION</b>	<b>1,286</b>	<b>454</b>	<b>469</b>	<b>15</b>	<b>1,323</b>	<b>37</b>
<b>Street Cleaning</b>	<b>530</b>	<b>265</b>	<b>276</b>	<b>11</b>	<b>555</b>	<b>25</b>
<b>Central Costs</b>						
<b>Central Support Costs</b>	192	0	0	0	192	0
<b>JWT Staffing Costs</b>	60	25	25	0	60	0
<b>Depreciation</b>	64	0	0	0	64	0
<b>TOTAL - CENTRAL COSTS</b>	<b>316</b>	<b>25</b>	<b>25</b>	<b>0</b>	<b>316</b>	<b>0</b>
<b>TOTAL NET EXPENDITURE</b>	<b>2,132</b>	<b>744</b>	<b>770</b>	<b>26</b>	<b>2,194</b>	<b>62</b>