

GENERAL FUND FINANCIAL MONITORING INFORMATION FOR THE PERIOD FROM 01 APRIL TO 31 DECEMBER 2019

Note	Description of Major Movements	Full year variance (net of transfer to EMR)	PDG
A Corporate Management			
	Forecast overspend on bank charges	10,000	Cabinet
	3 Rivers - Working capital impairment - IFRS 9 the risk of non-repayment of the loan	126,000	Cabinet
	3 Rivers - Riverside impairment - Relates to the potential overspend on the project leading to non-repayment of loan	757,000	Cabinet
		893,000	
B Legal & Democratic Services			
	Legal Services-estimated under recovery of S106 income	10,000	Cabinet
	Legal Services-fees and charges income higher than budget	(13,000)	Cabinet
	Legal Services-software budget not required in 19/20	(15,400)	Cabinet
	Legal services consultancy budget not all required in 19/20	(35,000)	Cabinet
	Member Services-estimated savings against the salary budget due to carrying a vacancy for a number of months	(7,000)	Cabinet
	Electoral Registration-increase in IER funding above budget	(16,800)	Cabinet
	District Elections- After utilising earmarked reserves estimate of £25k shortfall in covering election spend	25,000	Cabinet
	Electoral Registration-saving against the salary budget due to vacancy	(5,000)	Cabinet
	Parish Elections- Recharging more of the costs to parishes than previously forecast	(7,500)	Cabinet
	Democratic Rep-savings on internet access payments and Members registration	(3,870)	Cabinet
	Electoral Registration- Budget for boundary review no longer required	(30,000)	Cabinet
	Electoral Registration- Underspend on Computer Software	(5,000)	Cabinet
	Electoral Registration- Sale of Electoral Register not budgeted for	(5,000)	Cabinet
		(108,570)	
C Car Parks			
	P&D Income shortfall forecast in MSCP of £24k due to ongoing Premier Inn works, forecasting increased income in some of our P&D car parks of £5k.	19,000	Economy
	MSCP - Increased Security patrols to protect users and property from anti-social behaviour, has resulted in a budget overspend.	6,000	Economy
	Increased Electricity usage due to 24 hour opening of the MSCP and increased usage from contractors.	8,000	Economy
		33,000	
D Public Health combined			
	Net of S106 Air Quality expenditure & income, covered by transfers from EMRs	91,843	Environment
	One off unavoidable Employment costs in Public Health	4,900	Community
	Licensing - Salary overspend due to JE regrades. We will be able to adjust fees going forward and hope to recover some of this overspend this year.	7,000	Community
	External Legal costs associated with major Housing prosecution, some costs awarded by the Courts but remain outstanding.	18,890	Homes
	Cemetery Income below profile for 3rd Qtr, will review month by month.	20,000	Environment
	Reduced income on Regulatory Services	5,000	Environment
	Licensing income - unpredictability on licence numbers under the new Animal Licensing regulations.	5,000	Environment
		152,633	
E Grounds Maintenance			
	Salary savings - vacant Team Leader post not recruited to whilst service structure is being reviewed	(25,000)	Environment
	New vehicle contract - funded from vehicle earmarked reserve in year	17,000	Environment
		(8,000)	
F Open Spaces			
	S106 Expenditure funded by transfer from an EMR	31,556	Environment
		31,556	
G Property Services			
	New vehicle contract - funded from earmarked reserve in year (Not an overspend on the contract)	8,000	Environment
	Public Conveniences Utility charges are lower than budgeted due to reduction in the number of PC's and more accurate billing from	(12,000)	Environment
	Historic Business Rates reduction applied to Phoenix House due to office mergers have resulted in a rates underspend.	(43,000)	Environment
	Un-budgeted costs for the upgrade of communication equipment in the Exe Room, off-set against underspend on Rates	14,000	Environment
	Security costs higher than budget for Phoenix House	6,600	Environment
	Salary savings within Property Services due to vacant posts (partially off-set by Agency costs)	(70,000)	Environment
	Agency overspend covering vacant posts within Property Services	25,000	Environment
	Loss of income from Fore Street Flats and rates from vacant shop unit	23,890	Economy
	Loss of rental income and increased costs from rates and service charges due to vacant units within Market Walk	38,500	Economy
	Rate revaluation on Carlu Close has seen an unbudgeted increase in costs that has been backdated to 2017	56,350	Environment
	Maintenance overspend due to Capital project for air conditioning units being under £20k (funded from NHB)	13,260	Environment
		60,600	
H Waste Services			
	Vacant posts part offset by agency	(38,000)	Environment
	Additional overtime in Recycling due to operational issues	16,000	Environment
	Waste - Shared Saving Scheme increase from budget. 2018-19 additional £79k and estimating an additional £50k for 2019-20	(129,000)	Environment
	S106 income, transferred to an EMR	827	Environment
	Trade Waste - Increase in customer base and reduced discounts - leading to increased income	(89,000)	Environment
	Trade Waste - Purchase of additional bins	20,000	Environment
	Trade Waste - Disposal costs up due to an increase in customer base	17,000	Environment
	Garden waste, permit sales down against budget. Numbers may pick up before year end.	8,000	Environment
	Recycling containers	5,000	Environment
	Recycling materials, paper tonnage and price is down	16,000	Environment
	Recycling materials, mixed plastics tonnage and price is up against budget	(83,000)	Environment
	Recycling materials, price for cardboard and glass is down	42,000	Environment
	New vehicle contract - funded from the vehicle earmarked reserve in year (Not an overspend on the contract)	67,000	Environment
		(147,173)	
I Community Development			
	Community Development grant funding	(5,820)	Community
	Salaries - job evaluation and additional cover over the busy Christmas period	15,000	Economy

		9,180	
J	Recreation And Sport		
	Salaries - vacant posts.	(61,250)	Community
	Dryside - loss of income due to local competition offering similar facilities at lower cost, termination of contract with a 3rd party and recruitment issues re qualified staff.	36,000	Community
	Over achieving membership targets for fitness.	(40,000)	Community
	Vouchers cashed in against fitness and wetside income.	8,000	Community
	Wetside - reduction in casual swim as per the national trend within the industry	20,000	Community
	Feasibility Study	18,936	Community
	Utilities overspend due to Energy provider invoicing now is more accurate	84,000	Community
	Underspend on Car Mileage, Stationery, Advertising & Vending Supplies	(19,000)	Community
		46,686	
K	Finance And Performance		
		0	
L	Revenues And Benefits		
	Housing Benefit Subsidy & Overpayment recovery	120,000	Cabinet
	Estimated income from Single Occupancy Discount penalties (not budgeted)	(17,000)	Cabinet
	Additional Forecast C/Tax Annexe Grant	(7,738)	Cabinet
	Revenues and Benefits forecast salary savings; in the main due to vacant posts in HB in part offset by additional overtime & temporary increases for supervisors acting up	(11,100)	Cabinet
	Software costs associated with Citizens Access	33,950	Cabinet
	Software costs associated with new CTR scheme	11,000	Cabinet
	Various New Burdens grants from DWP in respect of Housing Benefits initiatives delivered within existing resource	(49,160)	Cabinet
	Adjustment to CTB entitlement (re pre 01/04/13 CTB old scheme) not required to be repaid to DCLG & additional CTB admin grant than budgeted	(5,650)	Cabinet
	Additional New Burdens NNDR Grant for the administration of Retail Rate Relief delivered within existing resource	(9,225)	Cabinet
		65,077	
M	General Fund Housing		
	Community Alarms: estimated surplus due to underspend on service overheads	(10,000)	Homes
	GF Housing: grant funding received will be earmarked towards future service sustainability	(126,980)	Homes
	GF Housing: Discretionary Rent Allowance lower than forecast	10,000	Homes
		(126,980)	
N	Planning And Regeneration		
	Net of S106 Public Open Space expenditure & income, covered by transfers from EMRs	177,963	Community
	Garden Village project consultancy spend funded by transfer from EMR	23,000	Community
	Garden Village Capacity Funding for 2019-20	(150,000)	Community
	Salary savings due to not recruiting for the secondment of the graphics technician, a delay in recruitment of the monitoring information officer and maternity savings	(21,000)	Community
	Statutory Plan - saving on budgeted GESP contribution	(5,000)	Cabinet
	Statutory Plan - Local Plan costs funded by transfer from EMR	32,000	Cabinet
	Development Management - planning income. Consistently over the last 12 mths there has been a downturn in fees, this has been driven by external circumstances affecting the submission of larger fee earning applications. Officers are working with developers to try and bring forth applications via the pre application process. Most recently the forecast shortfall has in part been offset through a major fee bearing application	175,000	Community
	Development Management - supplies & services. Main contributor being required advertising.	22,000	Community
	Cullompton Town Centre Masterplan, funded by transfer from EMR	56,000	Economy
	Business Development Grant funding	(3,500)	Economy
	Income from Section 97 work	(10,650)	Community
	Land charges Devon County Council searches - Listed separately	(10,000)	Cabinet
	Tiverton Town Centre Regeneration - aborted capital project costs, also see underspend on Capital Programme	87,000	Economy
		372,813	
O	Customer Services		
	External Contractors budget not required this year	(4,000)	Community
	Overtime budget not required	(8,100)	Community
	Vacancy Savings	(36,000)	Community
		(48,100)	
P	Human Resources		
	Realignment of basic establishment prior to review of service needs	24,000	Cabinet
		24,000	
Q	I.T. Services		
	Digital services cloud software licence - expenditure covered by salary savings in the CS codes	7,500	Cabinet
	Software Training	8,614	Cabinet
	Idox support fees more than budgeted. Migration work to new hardware required as operating system reaching end of life	11,800	Cabinet
	Central Government have delayed moving towards utilising the public internet for submission of statutory returns - meaning the Council has to pay for a private sector network connection to submit its returns	9,600	Cabinet
	Vacant posts	(8,300)	Cabinet
	Client access licence. This is a perpetual licence. Indicative prices used for budget setting included a licence for per user and device, only a user licence is required to deliver applications.	(27,800)	Cabinet
		1,414	
	FORECAST (SURPLUS)/DEFICIT AS AT 31/03/2020	1,251,136	

Cabinet	891,921
Community	220,979
Homes	(108,090)
Environment	(3,563)
Economy	249,890
	1,251,136