

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

	Budget 2019/20 £	Actual 2019/20 £	Variance £
Community Development	142,855	144,110	1,255
Corporate Management	1,681,157	2,533,656	852,500
Car Parks	(528,562)	(518,213)	10,349
Customer Services	768,871	698,169	(70,702)
Environmental Services	798,477	1,001,853	203,376
Finance & Performance	690,320	685,174	(5,146)
Grounds Maintenance	610,190	529,519	(80,671)
General Fund Housing	77,524	9,004	(68,520)
Human Resources	465,090	470,705	5,615
I.T.Services	987,535	970,193	(17,342)
Legal & Democratic Services	1,136,206	1,036,659	(99,547)
Planning & Regeneration	993,725	1,452,261	458,536
Property Services	589,780	494,460	(95,320)
Revenues & Benefits	431,290	540,485	109,195
Recreation and Sport	527,245	659,881	132,635
Waste Services	2,015,282	1,817,494	(197,788)
<b>ALL GENERAL FUND SERVICES</b>	<b>11,386,985</b>	<b>12,525,409</b>	<b>1,138,425</b>
Net recharge to HRA	(1,534,110)	(1,534,110)	0
Statutory Adjustments (Capital Charges)	392,029	418,832	26,803
Statutory Adjustments (Capital Loans & Investments Written Off)	0	(666,995)	(666,995)
<b>NET COST OF SERVICES</b>	<b>10,244,904</b>	<b>10,743,136</b>	<b>498,233</b>
Finance Lease Interest Payable	58,280	58,280	(0)
Interest Charged Between GF & HRA	(49,000)	(45,479)	3,521
Interest Receivable / Payable on Other Activities	167,580	100,469	(67,111)
Interest Receivable on Investments	(442,540)	(594,907)	(152,367)
CTS Funding parishes	0	0	0
Transfers into Earmarked Reserves	3,344,196	3,627,968	283,772
Transfers from Earmarked Reserves	(2,551,270)	(3,722,926)	(1,171,655)
Contribution from New Homes Bonus Reserve	(587,850)	(587,850)	0
Revenue contribution to fund 2019/20 Capital Programme	0	775,905	775,905
<b>TOTAL EXPENDITURE</b>	<b>10,184,299</b>	<b>10,354,596</b>	<b>170,297</b>
<b>FUNDED BY:-</b>			
Formula Grant (RSG & RSDG & NNDR)	(3,001,386)	(2,839,376)	162,010
Business Rates Benefit from Devon Pool	0	(100,000)	(100,000)
New Homes Bonus Grant	(1,243,503)	(1,243,503)	0
COVID 19 Grant	(38,976)	(38,976)	0
Collection Fund Surplus	(71,330)	(71,331)	(1)
Council Tax - (Band D at £203.84)	(5,829,104)	(5,829,104)	0
<b>TOTAL FUNDING</b>	<b>(10,184,299)</b>	<b>(10,122,290)</b>	<b>62,009</b>
<b>NET INCOME AND EXPENDITURE</b>	<b>0</b>	<b>232,306</b>	<b>232,306</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20**

**Community Development**

<b>Code</b>	<b>Community and Development</b>	<b>2019/20 Budget £</b>	<b>2019/20 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>
1,000	Employees	51,330	62,849	11,519	22.4%
2,000	Premises	45,110	39,307	(5,803)	-12.9%
3,000	Transport	0	0	0	0.0%
4,000	Supplies and Services	134,765	127,242	(7,523)	-5.6%
<b>Total Direct Expenditure</b>		<b>231,205</b>	<b>229,398</b>	<b>(1,807)</b>	<b>-0.8%</b>
7,000	External Income	(88,350)	(85,288)	3,062	3.5%
<b>Net Direct Expenditure</b>		<b>142,855</b>	<b>144,110</b>	<b>1,255</b>	<b>0.9% (a)</b>
5,000	Support Services	54,280	54,280	0	0.0%
6,500	Depreciation	57,070	57,070	0	0.0%
<b>Total Indirect Expenditure</b>		<b>111,350</b>	<b>111,350</b>	<b>0</b>	<b>0.0%</b>
<b>Total Community &amp; Development Expenditure</b>		<b>254,205</b>	<b>255,460</b>	<b>1,255</b>	<b>0.5%</b>
<b>Community &amp; Development - Service units</b>					
CD200	Community Development	173,075	167,795	(5,280)	-3.1%
CD300	Tiverton Pannier Market	81,130	89,195	8,065	9.9%
CD305	Market - Electric Nights	0	(1,530)	(1,530)	0.0%
CD400	Crediton Market Square	0	0	0	0.0%
<b>Total Community &amp; Development Expenditure</b>		<b>254,205</b>	<b>255,460</b>	<b>1,255</b>	<b>0.5%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>1,255 (a)</b>
<b>Major Cost Changes</b>					
CD300	Salaries - job evaluation and additional cover over the busy Christmas period			13,000	<b>13,000</b>
<b>Major Cost Savings</b>					
CD200	Community Development grant funding			(5,280)	<b>(5,280)</b>
<b>Major Changes in Income Levels</b>					
<b>Minor Variations</b>					
<b>Total Expenditure Variation</b>					<b>1,255 (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2019/20</b>					
CD200	Release of reserve no longer required to General Fund Reserves			(4,597)	
CD300	Release of reserve no longer required to General Fund Reserves			(7,000)	
<b>Proposed contribution c/fwd to 2019/20</b>					
Net movement in earmarked reserves					
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(10,342)</b>

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

Corporate Management

Code	Corporate	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	1,543,710	1,525,386	(18,324)	-1.2%
2,000	Premises	0	0	0	0.0%
3,000	Transport	3,110	1,907	(1,203)	-38.7%
4,000	Supplies and Services	156,700	997,726	841,026	536.7%
<b>Total Direct Expenditure</b>		<b>1,703,520</b>	<b>2,525,019</b>	<b>821,499</b>	<b>48.2%</b>
7,000	External Income	(22,363)	8,638	31,001	138.6%
<b>Net Direct Expenditure</b>		<b>1,681,157</b>	<b>2,533,656</b>	<b>852,500</b>	<b>50.7% (a)</b>
5,000	Support Services	(159,870)	(159,870)	0	0.0%
6,500	Depreciation	0	0	0	0.0%
<b>Total Indirect Expenditure</b>		<b>(159,870)</b>	<b>(159,870)</b>	<b>0</b>	<b>0.0%</b>
<b>Total Corporate Expenditure</b>		<b>1,521,287</b>	<b>2,373,786</b>	<b>852,500</b>	<b>56.0%</b>
<b>Corporate Management Service Units</b>					
CM100	Leadership Team	573,440	547,352	(26,088)	-4.5%
CM199	Leadership Team Recharge	(573,420)	(573,420)	0	0.0%
CM210	Performance, Governance & Data	105,470	95,428	(10,042)	-9.5%
CM220	Brexit	(15,363)	(15,363)	0	0.0%
CM300	Corporate Fees/charges	508,430	1,389,398	880,968	173.3%
CM340	Unison	11,540	11,433	(107)	-0.9%
CM310	Corporate Performance	1,750	1,750	0	0.0%
CM600	Pension Backfunding	909,440	917,053	7,613	0.8%
CM800	Tiverton Hub	0	156	156	0.0%
<b>Total Corporate Expenditure</b>		<b>1,521,287</b>	<b>2,373,786</b>	<b>852,500</b>	<b>56.0%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>852,500 (a)</b>
<b>Major Cost Changes</b>					
CM300	3 Rivers - Working capital impairment - IFRS 9 the risk of non-repayment of the loan			173,000	
CM300	3 Rivers - Riverside impairment - Relates to the potential overspend on the project leading to non- repayment of loan			617,000	
CM300	Impairment of South West Mutual Investment			50,000	
CM300	Bank charges above budget			15,260	
CM220	Training and technology spend from Brexit budget			19,470	
					<b>874,730</b>
<b>Major Cost Savings</b>					
CM100	Salary savings including element from Director post not replaced			(26,000)	
CM300	Valuation fees for the year less than anticipated			(13,000)	
CM300	Charges on Apprenticeship levy less than budgeted			(19,510)	
					<b>(58,510)</b>
<b>Major Changes in Income Levels</b>					
CM210	Grant received for providing various services incl Transparency code			(8,100)	
CM300	Increase in Bad Debt Provision to reflect Covid uncertainty			64,190	
CM220	Grant Income above budget, netted of against training overspend			(19,470)	
					<b>36,620</b>
<b>Minor Variances</b>					
Various	Other minor variances			(340)	
<b>Total Expenditure Variation</b>					<b>852,500</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2019/20</b>					
<b>Proposed contribution c/fwd to 2019/20</b>					
Net movement in earmarked reserves					0
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>852,500</b>

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Car Parks

Code	Car Parks	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	0	(0)	(0)	0.0%
2,000	Premises	185,578	183,048	(2,530)	-1.4%
3,000	Transport	0	0	0	0.0%
4,000	Supplies and Services	67,150	95,794	28,644	42.7%
	<b>Total Direct Expenditure</b>	<b>252,728</b>	<b>278,842</b>	<b>26,114</b>	<b>10.3%</b>
7,000	External Income	(781,290)	(797,055)	(15,765)	-2.0%
	<b>Net Direct Expenditure</b>	<b>(528,562)</b>	<b>(518,213)</b>	<b>10,349</b>	<b>2.0% (a)</b>
5,000	Support Services	229,850	229,850	0	0.0%
6,500	Depreciation	218,450	218,450	(0)	0.0%
	<b>Total Indirect Expenditure</b>	<b>448,300</b>	<b>448,300</b>	<b>(0)</b>	<b>0.0%</b>
	<b>Total Car Park Expenditure</b>	<b>(80,262)</b>	<b>(69,913)</b>	<b>10,349</b>	<b>12.9%</b>
	<b>Car Park - Service units</b>				
CP510	Market Car Park	8,430	8,430	0	0.0%
CP520	Multi-Storey Car Park (MSCP)	189,140	203,915	14,775	7.8%
CP530	Amenity Car Parks	32,948	36,317	3,369	10.2%
CP540	Paying Car Parks	(310,780)	(318,574)	(7,794)	2.5%
	<b>Total Car Park Expenditure</b>	<b>(80,262)</b>	<b>(69,913)</b>	<b>10,349</b>	<b>12.9%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>10,349 (a)</b>
	<b>Major Cost Changes</b>				
CP	Increase cash & electronic collection costs			16,000	
CP540	Implementing new pricing tariffs has resulted in a one-off overspend			8,000	
					<b>24,000</b>
	<b>Major Cost Savings</b>				<b>0</b>
	<b>Major Changes in Income Levels</b>				
CP520	P&D shortfall for MSCP due to Premier Inn works.			8,400	
CP540	Increased P&D income from new tariff charges			(8,000)	
CP540	Parking permits increase in income			(21,000)	
CP540	Reduced PCN income due to staff vacancy in Enforcement Team (see salary savings within Environmental Services)			6,660	
					<b>(13,940)</b>
	<b>Minor Variations</b>				<b>289</b>
	<b>Total Expenditure Variation</b>				<b>10,349 (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2019/20</b>				
	<b>Proposed contribution c/fwd to 2019/20</b>				
	Net movement in earmarked reserves				0
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>10,349</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### Customer Services

Code	Customer Services	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	681,900	620,148	(61,752)	-9.1%
2,000	Premises	0	0	0	0.0%
3,000	Transport	1,290	769	(521)	-40.4%
4,000	Supplies and Services	85,681	78,097	(7,585)	-8.9%
	<b>Total Direct Expenditure</b>	<b>768,871</b>	<b>699,013</b>	<b>(69,858)</b>	<b>-9.1%</b>
7,000	External Income	0	(844)	(844)	0.00%
	<b>Net Direct Expenditure</b>	<b>768,871</b>	<b>698,169</b>	<b>(70,702)</b>	<b>-9.2% (a)</b>
5,000	Support Services	(771,610)	(771,610)	(0)	0.0%
6,500	Depreciation	1,110	1,110	0	0.0%
	<b>Total Indirect Expenditure</b>	<b>(770,500)</b>	<b>(770,500)</b>	<b>(0)</b>	<b>0.0%</b>
	<b>Total Customer Services Expenditure</b>	<b>(1,629)</b>	<b>(72,332)</b>	<b>(70,703)</b>	<b>-4340.3%</b>
	<b>Customer Services - Service units</b>				
CS200	Communications	131,880	128,856	(3,024)	-2.3%
CS299	Communications Rech	(131,850)	(131,850)	0	0.0%
CS500	Messenger Services	66,490	51,854	(14,636)	-22.0%
CS599	Messenger Services Rech	(66,500)	(66,500)	0	0.0%
CS900	Central Photocopying	21,010	19,159	(1,851)	-8.8%
CS901	Central Photocopying Rech	(20,990)	(20,990)	0	0.0%
CS902	Central Postage	23,130	23,658	528	2.3%
CS903	Central Postage Rech	(23,110)	(23,110)	0	0.0%
CS910	Customer Services Admin	153,030	120,718	(32,312)	-21.1%
CS915	Customer Services Admin Rech	(163,010)	(163,010)	(0)	0.0%
CS930	Customer First Management	169,060	165,496	(3,564)	-2.1%
CS931	Customer First Management Rech	(169,070)	(169,070)	0	0.0%
CS932	Customer First	584,881	569,038	(15,843)	-2.7%
CS933	Customer First Rech	(576,580)	(576,580)	0	0.0%
CS938	Digital Strategy Staffing	0	0	0	0.0%
	<b>Total Customer Services Expenditure</b>	<b>(1,629)</b>	<b>(72,332)</b>	<b>(70,703)</b>	<b>-4340.3%</b>
	<b>Total Expenditure Variation</b>			<b>£ (70,703)</b>	<b>£ (70,703) (a)</b>
	<b>Major Cost Changes</b>				<b>0</b>
	<b>Major Cost Savings</b>				
	Salary Savings due to various vacant posts during the year			(72,000)	(72,000)
	<b>Major Changes in Income Levels</b>				
	<b>Minor Variations</b>				<b>1,297</b>
	<b>Total Expenditure Variation</b>				<b>(70,703) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2019/20</b>				
	<b>Proposed contribution c/fwd to 2019/20</b>				
	Net movement in earmarked reserves				0
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(70,703)</b>

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

Environmental Services

Code	Environmental Services	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	900,198	881,359	(18,839)	-2.1%
2,000	Premises	145,329	185,835	40,506	27.9%
3,000	Transport	43,800	44,449	649	1.5%
4,000	Supplies and Services	123,070	125,370	2,300	1.9%
	S106 Expenditure		158,728	158,728	
	<b>Total Direct Expenditure</b>	<b>1,212,397</b>	<b>1,395,741</b>	<b>183,344</b>	<b>15.1%</b>
7,000	External Income	(413,920)	(387,484)	26,436	6.4%
	S106 contributions		(6,404)	(6,404)	0.0%
	<b>Net Direct Expenditure</b>	<b>798,477</b>	<b>1,001,853</b>	<b>203,376</b>	<b>25.5% (a)</b>
5,000	Support Services	734,430	734,430	0	0.0%
6,500	Depreciation	89,760	89,760	0	0.0%
	<b>Total Indirect Expenditure</b>	<b>824,190</b>	<b>824,190</b>	<b>0</b>	<b>0.0%</b>
	<b>Total Environmental Services Expenditure</b>	<b>1,622,667</b>	<b>1,826,043</b>	<b>203,376</b>	<b>12.5%</b>
	<b>Environmental Services - Service units</b>				
ES100	Cemeteries	134,365	170,724	36,359	27.1%
ES101	Cemetery Lodge	(8,400)	0	8,400	100.0%
ES110	Bereavement Services	31,810	31,482	(328)	-1.0%
ES112	Bereavement Services Rech	(31,810)	(31,810)	0	0.0%
ES200	CCTV Initiatives	12,820	14,051	1,231	9.6%
ES250	Community Safety	84,900	80,806	(4,094)	-4.8%
ES251	Community Safety recharge	0	0	0	0.0%
ES252	Building Safer Community Fund	0	0	0	0.0%
ES256	Community Safety Partnership	0	0	0	0.0%
ES260	Food Protection	102,870	100,630	(2,240)	-2.2%
ES270	Water Quality Monitoring	40,730	46,320	5,590	13.7%
ES349	Private Sector Housing team Rech	0	0	0	0.0%
ES354	Private Sector Housing	79,650	100,542	20,892	26.2%
ES360	Dog Warden	19,470	22,789	3,319	17.0%
ES361	Public Health	0	0	0	0.0%
ES450	Parks & Open Spaces	373,210	368,707	(4,503)	-1.2%
ES455	Amory Park	50,064	51,547	1,483	3.0%
ES460	Play Areas	221,040	260,689	39,649	17.9%
ES500	Emergency Planning	40,600	39,830	(770)	-1.9%
ES550	Licensing	78,920	81,726	2,806	3.6%
ES580	Pool Car Running Costs	7,480	5,160	(2,320)	-31.0%
ES600	Pest Control	30,130	26,798	(3,333)	-11.1%
ES650	Contaminated Land	0	0	0	0.0%
ES660	Control of Pollution	115,630	228,121	112,491	97.3%
ES670	Local Air Pollution	7,290	7,157	(133)	-1.8%
ES720	ES Management	0	0	0	0.0%
ES730	Environmental Enforcement	221,760	208,704	(13,056)	-5.9%
ES731	Environmental Enforcement Rech	(220,950)	(220,950)	0	0.0%
ES733	Environmental Health	756,218	751,952	(4,266)	-0.6%
ES734	Environmental Health Rech	(532,400)	(532,400)	0	0.0%
ES740	Licensing Unit	144,900	151,099	6,199	4.3%
ES741	Licensing Unit Rech	(144,900)	(144,900)	0	0.0%
ES760	Health & Safety Officer	0	0	0	0.0%
PS480	MDDC Footpaths & Railway Walks	7,270	7,270	0	0.0%
	<b>Total Environmental Services Expenditure</b>	<b>1,622,667</b>	<b>1,826,043</b>	<b>203,376</b>	<b>12.5%</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20**

**Environmental Services**

	£	£
<b>Total Expenditure Variation</b>		<b>203,376 (a)</b>
<b>Major Cost Changes</b>		
ES740 Licensing - salary overspend due to JE regrades. We will be able to adjust fees going forward.	7,000	
		<b>7,000</b>
<b>Major Cost Savings</b>		
ES354& ES733 Vacant posts during the year - mostly off-set by unachieved income	(22,000)	
ES730 Vacant post in Environmental Enforcement has resulted in a one-off salary saving	(10,000)	
		<b>(32,000)</b>
<b>Major Changes in Income Levels</b>		
ES550 Licensing income - unpredictability on licence numbers under the new animal licensing regulations.	4,700	
ES354 HMO income not achieved due to vacant post	16,900	
ES354 Income write-off due to loss of a major Housing prosecution case	18,000	
ES100 Cemetery Income down on Internments & Exclusive Burial Rights	34,000	
		<b>73,600</b>
<b>Minor Variations</b>		<b>2,450</b>
<b>SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS</b>		<b>51,050</b>
ES450 Net S106 receipts & grants (also see EMR below) Parks & Open Spaces		4,449
ES455 Net S106 receipts & grants (also see EMR below) Amory Pk		138
ES460 Net S106 receipts & grants (also see EMR below) Play Areas		32,632
ES660 Net S106 receipts & grants (also see EMR below) Control of Pollution		115,106
<b>Total Expenditure Variation</b>		<b>203,376 (a)</b>
<b>EARMARKED RESERVES</b>		
<b>Utilised 2019/20</b>		
S106 - Air Quality	(121,509)	
S106 - Public Open Space	(37,220)	
<b>Proposed contribution c/fwd to 2019/20</b>		
S106 - Air Quality	6,403	
Net movement in earmarked reserves before statutory adjustments		(152,326)
<b>Total Expenditure variation after Earmarked Reserves</b>		<b>51,050</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### Finance and Performance

Code	Finance and Performance	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	540,600	540,477	(123)	0.0%
2,000	Premises	0	0	0	0.0%
3,000	Transport	1,280	1,926	646	50.5%
4,000	Supplies and Services	148,440	150,526	2,086	1.4%
	<b>Total Direct Expenditure</b>	<b>690,320</b>	<b>692,928</b>	<b>2,608</b>	<b>0.4%</b>
7,000	External Income	0	(7,754)	(7,754)	0.00%
	<b>Net Direct Expenditure</b>	<b>690,320</b>	<b>685,174</b>	<b>(5,146)</b>	<b>-0.7% (a)</b>
5,000	Support Services	(707,200)	(707,200)	0	0.0%
6,500	Depreciation	0	0	0	0.0%
	<b>Total Indirect Expenditure</b>	<b>(707,200)</b>	<b>(707,200)</b>	<b>0</b>	<b>0.0%</b>
	<b>Total Finance and Performance Expenditure</b>	<b>(16,880)</b>	<b>(22,026)</b>	<b>(5,146)</b>	<b>-30.5%</b>
	<b>Finance and Performance - Service units</b>				
FP100	Accountancy Services	514,100	519,325	5,225	1.0%
FP199	Accountancy Services Rech	(514,010)	(514,010)	0	0.0%
FP200	Internal Audit	105,070	101,961	(3,109)	-3.0%
FP299	Internal Audit Rech	(105,060)	(105,060)	0	0.0%
FP300	Procurement	126,250	125,755	(495)	-0.4%
FP399	Procurement Rech	(138,280)	(138,280)	0	0.0%
FP400	Purchase Ledger	99,220	97,447	(1,773)	-1.8%
FP499	Purchase Ledger Rech	(104,200)	(104,200)	0	0.0%
FP500	Sales Ledger	140,160	135,166	(4,994)	-3.6%
FP599	Sales Ledger Rech	(140,130)	(140,130)	0	0.0%
	<b>Total Finance and Performance</b>	<b>(16,880)</b>	<b>(22,026)</b>	<b>(5,146)</b>	<b>-30.5%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>(5,146) (a)</b>
	<b>Major Cost Changes</b>				
					<b>0</b>
	<b>Major Cost Savings</b>				
	Salary Saving due to vacant posts			(5,000)	<b>(5,000)</b>
	<b>Major Changes in Income Levels</b>				
					<b>0</b>
	<b>Minor Variations</b>				<b>(146)</b>
	<b>Total Expenditure Variation</b>				<b>(5,146) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2019/20</b>				
	<b>Proposed contribution c/fwd to 2019/20</b>				
	Net movement in earmarked reserves				
	<b>Total Expenditure variation after Earmarked Reserves</b>				
	<b>(5,146)</b>				



## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### Grounds Maintenance

Code	Grounds Maintenance	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	530,340	475,974	(54,366)	-10.3%
2,000	Premises	0	0	0	0.0%
3,000	Transport	90,940	95,172	4,232	4.7%
4,000	Supplies and Services	37,410	26,238	(11,172)	-29.9%
<b>Total Direct Expenditure</b>		<b>658,690</b>	<b>597,384</b>	<b>(61,306)</b>	<b>-9.3%</b>
7,000	External Income	(48,500)	(67,865)	(19,365)	-39.93%
<b>Net Direct Expenditure</b>		<b>610,190</b>	<b>529,519</b>	<b>(80,671)</b>	<b>-13.2% (a)</b>
5,000	Support Services	(585,560)	(585,560)	0	0.0%
6,500	Depreciation	3,260	3,260	0	0.0%
<b>Total Indirect Expenditure</b>		<b>(582,300)</b>	<b>(582,300)</b>	<b>0</b>	<b>0.0%</b>
<b>Total Grounds Maintenance Expenditure</b>		<b>27,890</b>	<b>(52,781)</b>	<b>(80,671)</b>	<b>-289.2%</b>
<b>Grounds Maintenance - Service units</b>					
GM960	Grounds Maintenance	808,200	727,529	(80,671)	-10.0%
GM961	Grounds Maintenance Rech	(780,310)	(780,310)	0	0.0%
<b>Total Grounds Maintenance Expenditure</b>		<b>27,890</b>	<b>(52,781)</b>	<b>(80,671)</b>	<b>-289.2%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(80,671) (a)</b>
<b>Major Cost Changes</b>					<b>0</b>
<b>Major Cost Savings</b>					
Salary savings - service restructure and vacant posts during the year.				(44,100)	
Underspend on training budget and equipment.				(10,470)	
Underspend on repairs of plant and equipment. This is due to some of the equipment being relatively new.				(6,000)	
					<b>(60,570)</b>
<b>Major Changes in Income Levels</b>					
Additional income for adhoc work.				(10,000)	
Sale of old mowers and vehicle.				(7,200)	
					<b>(17,200)</b>
<b>Minor Variations</b>					<b>(2,901)</b>
<b>Total Expenditure Variation</b>					<b>(80,671) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2019/20</b>					
<b>Proposed contribution c/fwd to 2019/20</b>					
Net movement in earmarked reserves					<b>0</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(80,671)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### General Fund Housing

Code	General Fund Housing	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	273,180	252,342	(20,838)	-7.6%
2,000	Premises	7,750	5,032	(2,718)	-35.1%
3,000	Transport	14,950	13,942	(1,008)	-6.7%
4,000	Supplies and Services	379,998	447,703	67,706	17.8%
	<b>Total Direct Expenditure</b>	<b>675,878</b>	<b>719,020</b>	<b>43,142</b>	<b>6.4%</b>
7,000	External Income	(598,354)	(710,016)	(111,662)	-18.66%
	<b>Net Direct Expenditure</b>	<b>77,524</b>	<b>9,004</b>	<b>(68,520)</b>	<b>-88.4% (a)</b>
5,000	Support Services	43,230	43,230	0	0.0%
6,500	Depreciation	620	620	0	0.0%
	<b>Total Indirect Expenditure</b>	<b>43,850</b>	<b>43,850</b>	<b>0</b>	<b>0.0%</b>
	<b>Total General Fund Housing Services Expendi</b>	<b>121,374</b>	<b>52,854</b>	<b>(68,520)</b>	<b>-56.5%</b>
	<b>General Fund Housing - Service units</b>				
HG320	Housing & Homelessness Advice	230,590	233,506	2,916	1.3%
HG330	Refugee Housing Scheme	0	0	0	0.0%
HG340	Community Land Trusts	3,125	3,125	0	0.0%
HG345	Rough Sleeping Initiative	(25,335)	(25,335)	0	0.0%
HG347	Rough Sleeping Initiative MDDC/EDDC	(8,650)	(8,650)	0	0.0%
HG350	Community Alarms	(101,090)	(138,254)	(37,164)	-36.8%
HG373	Homelessness & Enabling Team	297,580	263,308	(34,272)	-11.5%
HG376	Ivor Macey House Project	22,733	22,733	0	0.0%
HG379	Homeless & Enabling Team Rech	(297,580)	(297,580)	0	0.0%
	<b>Total General Fund Housing Services Expendi</b>	<b>121,374</b>	<b>52,854</b>	<b>(68,520)</b>	<b>-56.5%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>(68,520) (a)</b>
	<b>Major Cost Changes</b>				
HG320	Impairment Allowance to reflect Covid			6,000	
HG320	Bad Debts Written Off			10,300	
					<b>16,300</b>
	<b>Major Cost Savings</b>				
HG320	Temp Accommodation net costs under budget			(36,000)	
HG350	Community Alarms: estimated surplus due to underspend on service overheads			(19,000)	
HG373	Salary underspends within the GF Housing staff unit. Legislative changes implemented at the beginning of 2018/19 brought in a need to work differently. Provision had been made for an Officer to work with housing applicants when they first presented as homeless but as the new procedures became embedded, the need for this post could not be justified. Looking forward this post has not been retained for the next budget year. Minor other savings included			(31,000)	
					<b>(86,000)</b>
	<b>Major Changes in Income Levels</b>				
HG320	Discretionary Allowance less than budgeted			21,270	
HG350	Community Alarms : Income above budget			(13,000)	
					<b>8,270</b>
	<b>Minor Variations</b>				
	Various Small variances			(7,090)	
					<b>(7,090)</b>
	<b>Total Expenditure Variation</b>				<b>(68,520) (a)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### General Fund Housing

<b>EARMARKED RESERVES</b>	
Utilised 2019/20	
<b>Proposed contribution c/fwd to 2019/20</b>	
Net movement in earmarked reserves	0
<b>Total Expenditure variation after Earmarked Reserves</b>	<b>(68,520)</b>

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

Human Resources

Code	Human Resources	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	418,730	434,010	15,280	3.6%
2,000	Premises	0	0	0	0.0%
3,000	Transport	2,500	3,397	897	35.9%
4,000	Supplies and Services	43,860	40,432	(3,428)	-7.8%
<b>Total Direct Expenditure</b>		<b>465,090</b>	<b>477,839</b>	<b>12,749</b>	<b>2.7%</b>
7,000	External Income	0	(7,135)	(7,135)	0.00%
<b>Net Direct Expenditure</b>		<b>465,090</b>	<b>470,705</b>	<b>5,615</b>	<b>1.2% (a)</b>
5,000	Support Services	(427,800)	(427,800)	0	0.0%
6,500	Depreciation	0	0	0	0.0%
<b>Total Indirect Expenditure</b>		<b>(427,800)</b>	<b>(427,800)</b>	<b>0</b>	<b>0.0%</b>
<b>Total Human Resources Expenditure</b>		<b>37,290</b>	<b>42,905</b>	<b>5,615</b>	<b>15.1%</b>
<b>HR - Service units</b>					
HR100	Human Resources	372,770	391,839	19,069	5.1%
HR199	Human Resources Rech	(372,710)	(372,710)	0	0.0%
HR200	Staff Development Training	37,260	32,925	(4,335)	-11.6%
HR210	CPD Training	0	0	0	0.0%
HR220	Post Entry Training	0	0	0	0.0%
HR230	Health & Safety Training	0	0	0	0.0%
HR300	Payroll	73,150	66,588	(6,562)	-9.0%
HR399	Payroll Rech	(73,160)	(73,160)	0	0.0%
HR400	Learning & Development	54,990	53,097	(1,893)	-3.4%
HR499	Learning & Development Rech	(55,030)	(55,030)	0	0.0%
HR600	Health & Safety Officer	42,900	42,236	(664)	-1.5%
HR699	Health & Safety Officer Rech	(42,880)	(42,880)	0	0.0%
<b>Total Human Resources Expenditure</b>		<b>37,290</b>	<b>42,905</b>	<b>5,615</b>	<b>15.1%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>5,615 (a)</b>
<b>Major Cost Changes</b>					
Salary overspend due to staff changes within HR				24,000	<b>24,000</b>
<b>Major Cost Savings</b>					
Vacant posts during the year				(12,000)	<b>(12,000)</b>
<b>Major Changes in Income Levels</b>					
<b>0</b>					
<b>Minor Variations</b>					
<b>(6,385)</b>					
<b>Total Expenditure Variation</b>					<b>5,615 (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2019/20</b>					
<b>Proposed contribution c/fwd to 2019/20</b>					
Net movement in earmarked reserves					<b>0</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>5,615</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20**

**ICT Services**

Code	ICT Services	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	550,200	549,662	(538)	-0.1%
2,000	Premises	0	0	0	0.0%
3,000	Transport	1,020	1,856	836	82.0%
4,000	Supplies and Services	436,315	422,845	(13,470)	-3.1%
<b>Total Direct Expenditure</b>		<b>987,535</b>	<b>974,364</b>	<b>(13,171)</b>	<b>-1.3%</b>
7,000	External Income	0	(4,170)	(4,170)	0.00%
<b>Net Direct Expenditure</b>		<b>987,535</b>	<b>970,193</b>	<b>(17,342)</b>	<b>-1.8% (a)</b>
5,000	Support Services	(977,030)	(977,030)	0	0.0%
6,500	Depreciation	22,350	22,350	0	0.0%
<b>Total Indirect Expenditure</b>		<b>(954,680)</b>	<b>(954,680)</b>	<b>0</b>	<b>0.0%</b>
<b>Total ICT Services Expenditure</b>		<b>32,855</b>	<b>15,513</b>	<b>(17,342)</b>	<b>-52.8%</b>
<b>ICT - Service units</b>					
IT100	Gazetteer Management	84,790	81,395	(3,395)	-4.0%
IT199	Gazetteer Management Rech	(84,780)	(84,780)	0	0.0%
IT300	Central Telephones	62,060	77,708	15,648	25.2%
IT399	Central Telephones Rech	(66,990)	(66,990)	0	0.0%
IT400	ICT Network & Hardware	207,335	180,694	(26,641)	-12.8%
IT499	ICT Network & Hardware Rech	(192,420)	(192,420)	0	0.0%
IT500	ICT Software Support & Maint.	488,710	471,337	(17,373)	-3.6%
IT599	ICT Software Support & Maint. Rech	(501,920)	(501,920)	0	0.0%
IT600	ICT Staff Unit	380,950	378,010	(2,940)	-0.8%
IT699	ICT Staff Unit Rech	(380,940)	(380,940)	0	0.0%
IT700	Cyber Security	36,280	41,884	5,604	15.4%
IT800	Phoenix House Printing	20,700	16,890	(3,810)	-18.4%
IT899	Phoenix House Printing Rech	(20,690)	(20,690)	0	0.0%
IT900	Digital Services	249,770	265,336	15,566	6.2%
IT999	Digital Services Recharge	(250,000)	(250,000)	0	0.0%
<b>Total ICT Services Expenditure</b>		<b>32,855</b>	<b>15,513</b>	<b>(17,342)</b>	<b>-52.8%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(17,342) (a)</b>
<b>Major Cost Changes</b>					
IT700	Delay in Central Government utilising the internet for submission of statutory returns - meaning the Council has to pay for a private sector network connection.			7,090	
IT300	New contact centre support and maintenance not included in 19-20 budget.			8,200	
IT300	Phone switch support and maintenance. This will disappear in 20-21 when voice Sk			8,000	
IT500	Idox support fees more than budgeted. Migration work to new hardware required.			11,800	
IT900	Overspend on computing software licence fee			7,000	
					<b>42,090</b>
<b>Major Cost Savings</b>					
IT100/600	Salary savings due to vacant posts			(9,000)	
IT400	Underspend on computer hardware. This was to help offset overspend on IT300.			(10,000)	
IT400	The new contract for datalines came in less than budgeted.			(13,000)	
IT500	Client access 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)	
					<b>(59,800)</b>
<b>Major Changes in Income Levels</b>					
<b>Minor Variations</b>					
					<b>368</b>
<b>Total Expenditure Variation</b>					<b>(17,342) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2019/20</b>					
<b>Proposed contribution c/fwd to 2019/20</b>					
Net movement in earmarked reserves					<b>0</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(17,342)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### Legal and Democratic Services

Code	Legal and Democratic Services	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	568,696	751,172	182,476	32.1%
2,000	Premises	200	39,721	39,521	19760.3%
3,000	Transport	17,700	17,699	(1)	0.0%
4,000	Supplies and Services	593,810	632,207	38,397	6.5%
Total Direct Expenditure		1,180,406	1,440,798	260,392	22.1%
7,000	External Income	(44,200)	(404,139)	(359,939)	-814.34%
Net Direct Expenditure		1,136,206	1,036,659	(99,547)	22.1% (a)
5,000	Support Services	(42,050)	(42,050)	0	0.0%
6,500	Depreciation	0	0	0	0.0%
Total Indirect Expenditure		(42,050)	(42,050)	0	22.1%
Total Legal and Democratic Services		1,094,156	994,609	(99,547)	22.1%
<b>Legal &amp; Democratic Services - Service units</b>					
LD100	Electoral Registration	272,080	230,282	(41,798)	-15.4%
LD199	Electoral Registration Rech	(820)	(820)	0	0.0%
LD200	Election costs	113,716	135,059	21,343	N/A
LD300	Democratic Rep & Management	709,170	697,075	(12,095)	-1.7%
LD400	Committee Services	163,000	158,154	(4,846)	-3.0%
LD499	Committee Services Rech	(163,000)	(163,000)	0	0.0%
LD600	Legal Services	420,850	358,700	(62,150)	-14.8%
LD699	Legal Services Rech	(420,840)	(420,840)	0	0.0%
Total Legal and Democratic Services		1,094,156	994,609	(99,547)	
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(99,547) (a)</b>
<b>Major Cost Changes</b>					
LD201	District election spend not fully covered by available EMR			19,000	
LD100	Net overspend on printing & postage costs			9,000	
					<b>28,000</b>
<b>Major Cost Savings</b>					
LD600	Software budget underspend net of subscription spend			(7,000)	
LD600	Underspend on consultancy budget			(48,000)	
LD100	Consultancy budget for boundary review not required			(30,000)	
LD100	Saving on staff costs due to carrying a vacancy for a number of months			(5,000)	
LD400	Saving on staff costs due to carrying a vacancy for a number of months			(5,000)	
LD100	Saving against budgeted software costs			(5,000)	
					<b>(100,000)</b>
<b>Major Changes in Income Levels</b>					
LD600	Under recovery of S106 income			9,400	
LD600	Fees and Charges income above budget			(11,000)	
LD100	Increase in IER funding above budget			(16,800)	
LD100	Sales of electoral register not budgeted for			(5,000)	
					<b>(23,400)</b>
<b>Minor Variations</b>					
					<b>(4,147)</b>
<b>Total Expenditure Variation</b>					<b>(99,547) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2019/20</b>					
<b>Proposed contribution c/fwd to 2019/20</b>					
Net movement in earmarked reserves (other than budgeted)					0
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(99,547)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### Planning and Regeneration

Code	Planning and Regeneration	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	1,844,252	1,798,797	(45,455)	-2.5%
2,000	Premises	0	1,380	1,380	0.0%
3,000	Transport	48,716	43,941	(4,775)	-9.8%
4,000	Supplies and Services	636,059	815,049	178,990	28.1%
	S106 Expenditure		207,945	207,945	0.0%
	<b>Total Direct Expenditure</b>	<b>2,529,027</b>	<b>2,867,112</b>	<b>338,084</b>	<b>13.4%</b>
7,000	External Income	(1,360,856)	(1,195,494)	165,362	12.2%
	S106 contributions		(29,091)	(29,091)	0.0%
	Grant funding	(174,446)	(190,266)	(15,820)	-9.1%
	<b>Net Direct Expenditure</b>	<b>993,725</b>	<b>1,452,261</b>	<b>458,536</b>	<b>46.1% (a)</b>
5,000	Support Services	488,170	488,170	0	0.0%
6,500	Depreciation	0	0	0	0.0%
	<b>Total Indirect Expenditure</b>	<b>488,170</b>	<b>488,170</b>	<b>0</b>	<b>0.0%</b>
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,481,895</b>	<b>1,940,431</b>	<b>458,536</b>	<b>30.9%</b>
	<b>Planning and Regeneration - Service units</b>				
PR100	Building Regulations	29,900	12,108	(17,792)	-59.5%
PR110	Enforcement	160,400	157,236	(3,164)	-2.0%
PR200	Development Control	223,560	732,639	509,079	227.7%
PR210	Local Land Charges	(2,230)	(18,482)	(16,252)	-728.8%
PR220	Tiverton EUE	186,779	186,779	0	0.0%
PR225	Garden Village Project	2,804	3,004	200	7.1%
PR300	Environmental Enhancement	3,090	3,090	0	0.0%
PR400	Business Development	438,123	430,060	(8,063)	-1.8%
PR411	Business Development Recharge	(26,290)	(26,290)	0	0.0%
PR420	Tiverton Town Centre Regen Project	0	86,509	86,509	0.0%
PR500	Historic Buildings	8,010	8,010	0	0.0%
PR600	Forward Planning Unit	313,394	237,947	(75,447)	-24.1%
PR699	Forward Planning Unit Rech	(318,350)	(254,445)	63,905	20.1%
PR800	Planning Policy	0	0	0	0.0%
PR810	Statutory Development Plan	451,575	382,670	(68,905)	-15.3%
PR820	Assets of community value	4,520	4,560	40	0.9%
PR900	Dangerous Buildings And Trees	6,610	(4,965)	(11,575)	-175.1%
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,481,895</b>	<b>1,940,431</b>	<b>458,536</b>	<b>30.9%</b>
	<b>Total Expenditure Variation</b>			<b>£ 458,536</b>	<b>(a)</b>
	<b>Major Cost Changes</b>				
PR200	Miscellaneous planning costs			100,000	
PR420	Tiverton Town Centre Regeneration - aborted capital project costs			86,500	
					<b>186,500</b>
	<b>Major Cost Savings</b>				
PR400	Specific maintenance project underspend (see EMR below)			(20,000)	
PR600	Salary savings			(23,000)	
PR600	Savings on consultancy, grants and stationery			(10,000)	
					<b>(53,000)</b>
	<b>Major Changes in Income Levels</b>				
PR200	Planning Fees under budget due to number and scale of applications received			170,500	
PR900	Income from Section 97 work			(10,650)	
					<b>159,850</b>
	<b>Minor Variations</b>				<b>(13,669)</b>
	<b>SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS</b>				<b>279,681</b>
PR200	Net S106 Receipts & Grants (also see EMR below)				178,855
	<b>Total Expenditure Variation</b>				<b>458,536 (a)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### Planning and Regeneration

<b>EARMARKED RESERVES</b>	
<b>Utilised 2019/20</b>	
S106 - Public Open Space	(207,945)
<b>Proposed contribution c/fwd to 2019/20</b>	
S106 - Public Open Space	29,091
Net movement in earmarked reserves	(178,855)
<b>Total Expenditure variation after Earmarked Reserves</b>	<b>279,681</b>



## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### Property Services

Code	Property Services	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	643,540	566,733	(76,807)	-11.9%
2,000	Premises	450,440	402,934	(47,506)	-10.5%
3,000	Transport	33,040	41,401	8,361	25.3%
4,000	Supplies and Services	121,470	170,896	49,426	40.7%
<b>Total Direct Expenditure</b>		<b>1,248,490</b>	<b>1,181,964</b>	<b>(66,526)</b>	<b>-5.3%</b>
7,000	External Income	(658,710)	(687,504)	(28,794)	-4.4%
<b>Net Direct Expenditure</b>		<b>589,780</b>	<b>494,460</b>	<b>(95,320)</b>	<b>-16.2% (a)</b>
5,000	Support Services	(764,010)	(764,010)	0	0.0%
6,500	Depreciation	305,690	305,690	(0)	0.0%
<b>Total Indirect Expenditure</b>		<b>(458,320)</b>	<b>(458,320)</b>	<b>(0)</b>	<b>0.0%</b>
<b>Total Property Services Expenditure</b>		<b>131,460</b>	<b>36,140</b>	<b>(95,320)</b>	<b>-72.5%</b>
<b>Property Services - Service units</b>					
PS140	3 RIVERS DEVELOPMENT	0	(0)	(0)	0.0%
PS141	3 RIVERS - THREWSTONE CLOSE	0	0	0	0.0%
PS142	3 RIVERS - BURLESCOMBE	0	0	0	0.0%
PS150	Surplus Sites for Disposal	2,010	2,010	0	0.0%
PS160	Asset Management	136,840	132,702	(4,138)	-3.0%
PS350	Public Conveniences	125,160	85,157	(40,003)	-32.0%
PS400	Flood Defences and Land Drainage	48,370	47,623	(747)	-1.5%
PS600	Street Naming & Numbering	15,380	19,352	3,972	25.8%
PS700	Contract Services - P-Health	9,350	9,795	445	4.8%
PS810	Phoenix House	440,210	398,822	(41,388)	-9.4%
PS815	Phoenix House Rech	(481,200)	(481,200)	0	0.0%
PS820	DCC Library	1,460	3,360	1,900	130.1%
PS830	Town Hall	5,310	5,310	0	0.0%
PS840	Crediton Office Building	0	(315)	(315)	0.0%
PS850	Old Road Depot	69,590	79,025	9,435	13.6%
PS855	Old Road Depot Rech	(69,610)	(69,610)	0	0.0%
PS860	Station Yard Depot	0	0	0	0.0%
PS870	Lords Meadow Depot	0	0	0	0.0%
PS880	Bus Station Maintenance	(7,860)	(11,429)	(3,569)	-45.4%
PS890	10 Phoenix Lane	(5,860)	(7,496)	(1,636)	-27.9%
PS970	Office Building Cleaning	91,850	85,695	(6,155)	-6.7%
PS971	Office Building Cleaning Rech	(91,840)	(91,840)	0	0.0%
PS980	Property Services	779,820	727,453	(52,368)	-6.7%
PS981	Property Services Rech	(774,030)	(774,030)	0	0.0%
PS990	30/38 Fore Street	(22,410)	1,959	24,369	108.7%
PS991	Industrial Units	(61,750)	(64,186)	(2,436)	-3.9%
PS992	Market Walk	(75,360)	(50,923)	24,437	32.4%
PS993	Lowman Green Unit	(5,550)	(5,550)	0	0.0%
PS994	Moorhayes Community Centre	370	(6,296)	(6,666)	-1801.6%
PS995	COGGANS WELL	1,210	754	(457)	-37.7%
PT100	People's Park Trust	0	0	0	0.0%
<b>Total Property Services</b>		<b>131,460</b>	<b>36,140</b>	<b>(95,320)</b>	<b>-72.5%</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### Property Services

	£	£
<b>Total Expenditure Variation</b>		<b>(95,320) (a)</b>
<b>Major Cost Changes</b>		
PS810 Phoenix House utilities overspend	7,600	
PS990 Rates and services charges for vacant Fore St shop	11,000	
PS991 Rates and services charges for vacant Market Walk shops	29,000	
		<b>47,600</b>
<b>Major Cost Savings</b>		
PS350 Utilities underspend due to fewer Public Conveniences & backdated credits on overpayments	(40,000)	
PS810 Rate reduction on premises has resulted in a one off underspend	(44,000)	
PS980 Salary savings due to vacant posts during the year & Underspent training budget	(61,000)	
		<b>(145,000)</b>
<b>Major Changes in Income Levels</b>		
PS990 Loss of income from Fore Street Flats and rates from vacant shop unit	18,290	
PS980 & PS994 Increased income from Solar feed-in tariff's	(14,000)	
PS980 Increased income from recharges to DCC & DWP services charges	(6,000)	
		<b>(1,710)</b>
<b>Minor Variations</b>		<b>3,790</b>
<b>Total Expenditure Variation</b>		<b>(95,320) (a)</b>
<b>EARMARKED RESERVES</b>		
<b>Utilised 2019/20</b>		
Funding of aborted capital project - Phoenix Lane toilet conversion	(1,626)	
<b>Proposed contribution c/fwd to 2019/20</b>		
Net movement in earmarked reserves		(1,626)
<b>Total Expenditure variation after Earmarked Reserves</b>		<b>(96,946)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### Revenues and Benefits

Code	Revenues and Benefits	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	735,310	719,362	(15,948)	-2.2%
2,000	Premises	0	975	975	0.0%
3,000	Transport	4,920	4,644	(276)	-5.6%
4,000	Supplies and Services	184,730	230,083	45,353	24.6%
	Housing Benefit Payments	16,911,200	13,547,856	(3,363,344)	-19.9%
	<b>Total Direct Expenditure</b>	<b>17,836,160</b>	<b>14,502,920</b>	<b>(3,333,240)</b>	<b>-18.7%</b>
	Income from Housing Benefit Subsidy	(16,956,200)	(13,417,592)	3,538,608	-20.9%
	All other Income	(448,670)	(544,844)	(96,174)	21.4%
<b>7,000</b>	<b>External Income</b>	<b>(17,404,870)</b>	<b>(13,962,435)</b>	<b>3,442,435</b>	<b>19.8%</b>
	<b>Net Direct Expenditure</b>	<b>431,290</b>	<b>540,485</b>	<b>109,195</b>	<b>25.3% (a)</b>
5,000	Support Services	467,160	467,160	0	0.0%
6,500	Depreciation	0	0	0	0.0%
	<b>Total Indirect Expenditure</b>	<b>467,160</b>	<b>467,160</b>	<b>0</b>	<b>0.0%</b>
	<b>Total Revenues and Benefits Expenditure</b>	<b>898,450</b>	<b>1,007,645</b>	<b>109,195</b>	<b>12.2%</b>
	<b>Revenues and Benefits - Service units</b>				
RB100	Collection Of Council Tax	656,020	706,940	50,920	7.8%
RB199	Collection Of Council Tax Recharge	(203,080)	(203,080)	0	0.0%
RB200	Collection Of Business Rates	104,050	91,986	(12,064)	-11.6%
RB300	Housing Benefit Admin	398,920	285,469	(113,451)	-28.4%
RB340	Local welfare assistance scheme	15,000	15,223	223	1.5%
RB350	Universal Credit Partnership	0	0	0	0.0%
RB399	Housing Benefit Admin Recharge	(28,320)	(28,320)	0	0.0%
RB400	Housing Rent Allowances	(45,000)	130,264	175,264	389.5%
RB410	Council Tax Benefit	0	(2,144)	(2,144)	0.0%
RB600	Revenues Recovery Team	143,140	153,586	10,446	7.3%
RB699	Revenues Recovery Team Recharge	(142,280)	(142,280)	0	0.0%
	<b>Total Revenues and Benefits Expenditure</b>	<b>898,450</b>	<b>1,007,645</b>	<b>109,195</b>	<b>12.2%</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### Revenues and Benefits

	£	£
<b>Total Expenditure Variation</b>		<b>109,195 (a)</b>
<b>Major Cost Changes</b>		
Software costs associated with Citizens Access	33,950	
Software costs associated with new CTR scheme	11,000	
		44,950
<b>Major Cost Savings</b>		
The demand for Housing Benefit in 19/20 was lower than budgeted this is mainly due to the transition to Universal Credit (see decreased subsidy income detailed below)	(3,363,340)	
* Revenues and Benefits salary savings; in the main due to vacant posts in HB in part offset by additional overtime & temporary increases for supervisors acting up	(16,140)	
		(3,379,480)
<b>Major Changes in Income Levels</b>		
* Decreased 19/20 Housing Benefit Subsidy related to decreased costs detailed above	3,366,460	
Overpayment recovery which includes HB Sundry Debtors, recovery from ongoing HB & PDP being recovered at DWP, these have been reviewed in conjunction with claims migrating to Universal Credit.	126,200	
Increase of 10% in Bad Debt provision in respect of future HB Overpayment recovery due to the uncertainty of Covid19	45,950	
Various New Burdens grants from DWP in respect of Housing Benefits - initiatives delivered either within existing resource or to offset additional software costs detailed above	(69,480)	
Single Occupancy Discount Penalties not budgeted	(7,070)	
Income received on Court Costs lower than budgeted	5,560	
Additional C/Tax Annexe Grant	(7,740)	
Additional CTB admin Grant than budgeted & CTB entitlement (pre 01/04/13) not repayable to MHCLG	(5,610)	
Additional New Burdens NNDR Grant for the administration of Retail Rate Relief delivered within existing resource	(9,225)	
		3,445,045
<b>Minor Variations</b>		(1,320)
<b>Total Expenditure Variation</b>		<b>109,195 (a)</b>
<b>EARMARKED RESERVES</b>		
<b>Utilised 2019/20</b>		
<b>Proposed contribution c/fwd to 2019/20</b>		
Net movement in earmarked reserves		0
<b>Total Expenditure variation after Earmarked Reserves</b>		<b>109,195</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20**
**Leisure Services**

Code	Leisure Services	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	2,044,878	1,967,915	(76,963)	-3.8%
2,000	Premises	1,053,084	1,136,722	83,638	7.9%
3,000	Transport	8,530	4,715	(3,816)	-44.7%
4,000	Supplies and Services	338,203	304,110	(34,093)	-10.1%
<b>Total Direct Expenditure</b>		<b>3,444,695</b>	<b>3,413,461</b>	<b>(31,235)</b>	<b>-0.9%</b>
7,000	External Income	(2,917,450)	(2,753,580)	163,870	5.6%
<b>Net Direct Expenditure</b>		<b>527,245</b>	<b>659,881</b>	<b>132,635</b>	<b>25.2% (a)</b>
5,000	Support Services	489,840	489,840	0	0.0%
6,500	Depreciation	567,320	567,320	0	0.0%
<b>Total Indirect Expenditure</b>		<b>1,057,160</b>	<b>1,057,160</b>	<b>0</b>	<b>0.0%</b>
<b>Total Leisure Services Expenditure</b>		<b>1,584,405</b>	<b>1,717,041</b>	<b>132,635</b>	<b>8.4%</b>
<b>Leisure Services - Service units</b>					
RS100	Leisure Facilities Maintenance & Equipment	615,374	611,126	(4,248)	-0.7%
RS110	Leisure Management & Administration	69,590	47,072	(22,518)	-32.4%
RS140	Exe Valley Leisure Centre	290,800	411,394	120,594	41.5%
RS145	Market Walk Gym	0	0	0	0.0%
RS150	Lords Meadow Leisure Centre	327,665	334,214	6,549	2.0%
RS151	Feasibility	49,023	49,023	0	0.0%
RS160	Culm Valley Sports Centre	231,953	264,213	32,260	13.9%
<b>Total Leisure Services Expenditure</b>		<b>1,584,405</b>	<b>1,717,041</b>	<b>132,635</b>	<b>8.4%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>132,635 (a)</b>
<b>Major Cost Changes</b>					
RS	Overspend on Utilities across all Leisure sites due to previously under estimated usage.			87,860	
					<b>87,860</b>
<b>Major Cost Savings</b>					
RS	Underspend on staffing costs due to carrying a number of vacancies through the year			(104,000)	
RS	Underspend on expenditure - software, advertising & vending supplies			(39,000)	
					<b>(143,000)</b>
<b>Major Changes in Income Levels</b>					
RS	Reduction in wetside income from casual swim in line with national trend			23,000	
RS	Reduction in dryside income due to loss of regular bookings to alternative venues & difficulty in recruiting qualified coaches			55,000	
RS	Over achieved on membership targets for fitness			(32,000)	
RS	Loss of income in March 2020 due to Covid 19			90,000	
RS	Memberships suspended following closure of centres on 20/03/2020 - income carried into 2020/21 on a pro rata basis			44,100	
RS	FOH - Reduction in vending and equipment sales & vouchers cashed in against fitness and wetside income			12,000	
					<b>192,100</b>
<b>Minor Variations</b>					<b>(4,325)</b>
<b>Total Expenditure Variation</b>					<b>132,635 (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2019/20</b>					
<b>Proposed contribution c/fwd to 2019/20</b>					
Net movement in earmarked reserves					0
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>132,635</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### Waste Services

Code	Waste Services	2019/20 Budget £	2019/20 Actual £	Variance £	Variance %
1,000	Employees	2,659,620	2,601,864	(57,756)	-2.2%
2,000	Premises	305,872	358,640	52,768	17.3%
3,000	Transport	849,580	857,562	7,982	0.9%
4,000	Supplies and Services	629,530	659,333	29,803	4.7%
	S106 Expenditure		1,445	1,445	
	<b>Total Direct Expenditure</b>	<b>4,444,602</b>	<b>4,478,843</b>	<b>34,241</b>	<b>0.8%</b>
7,000	External Income	(2,429,320)	(2,660,732)	(231,412)	-9.5%
	S106 contributions		(618)	(618)	0.0%
	<b>Net Direct Expenditure</b>	<b>2,015,282</b>	<b>1,817,494</b>	<b>(197,788)</b>	<b>-9.8% (a)</b>
5,000	Support Services	394,060	394,060	0	0.0%
6,500	Depreciation	366,189	366,189	0	0.0%
	<b>Total Indirect Expenditure</b>	<b>760,249</b>	<b>760,249</b>	<b>0</b>	<b>0.0%</b>
	<b>Total Waste Services Expenditure</b>	<b>2,775,531</b>	<b>2,577,743</b>	<b>(197,788)</b>	<b>-7.1%</b>
	<b>Waste Services - Cost Centres</b>				
FM100	Fleet Management	83,760	85,375	1,615	1.9%
FM199	Fleet Management Recharge	(83,750)	(83,750)	0	0.0%
WS650	Street Cleansing	629,129	561,040	(68,089)	-10.8%
WS699	Street Cleansing Recharge	(17,560)	(17,560)	0	0.0%
WS700	Refuse Collection	1,051,674	902,691	(148,983)	-14.2%
WS710	Trade Waste Collection	(32,880)	(105,522)	(72,642)	-220.9%
WS725	Kerbside Recycling	1,111,296	1,148,632	37,336	3.4%
WS750	Waste Management Staff Unit	349,380	353,765	4,385	1.3%
WS760	Waste Management Staff Unit Rech	(328,380)	(328,380)	0	0.0%
WS770	Unit 3 Carlu Close	347,622	396,212	48,590	14.0%
WS780	UNIT 3 CARLU CLOSE RECHARGE	(334,760)	(334,760)	0	0.0%
	<b>Total Waste Services Expenditure</b>	<b>2,775,531</b>	<b>2,577,743</b>	<b>(197,788)</b>	<b>-7.1%</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2019/20

### Waste Services

	£	£
<b>Total Expenditure Variation</b>		<b>(197,788) (a)</b>
<b>Major Cost Changes</b>		
WS710 Disposal costs up due to an increase in customer base	14,000	
WS710 Purchase of additional bins	23,000	
WS725 Recycling containers	6,000	
WS725 Salary savings offset by agency spend - see Major Cost Savings	37,000	
WS770 Overspend on Rates due to a revaluation	69,460	
		<b>149,460</b>
<b>Major Cost Savings</b>		
WS650 Salary savings due to vacant posts	(66,000)	
WS700 Salary savings offset by agency spend - see Major Cost Changes	(39,000)	
WS725 Recycling materials - haulage costs	(10,000)	
		<b>(115,000)</b>
<b>Major Changes in Income Levels</b>		
WS700 Shared saving scheme increase from budget. 2018-19 additional £79k estimating an additional £50k for 2019-20	(129,000)	
WS700 Garden waste, sales down in March will pick up in April.	9,600	
WS700 Sale of wheelie bins	(7,000)	
WS710 Trade Waste - Increase in customer base and reduced discounts	(92,000)	
WS725 Recycling materials	(15,000)	
		<b>(233,400)</b>
<b>Minor Variations</b>		<b>325</b>
<b>SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS</b>		<b>(198,615)</b>
WS725 Net S106 receipts & grants (also see EMR below)		827
<b>Total Expenditure Variation</b>		<b>(197,788) (a)</b>
<b>EARMARKED RESERVES</b>		
<b>Utilised 2019/20</b>		
S106 - Waste & Recycling funds	(1,445)	
<b>Proposed contribution c/fwd to 2019/20</b>		
S106 - Waste & Recycling funds	618	
Net movement in earmarked reserves		(827)
<b>Total Expenditure variation after Earmarked Reserves</b>		<b>(198,615)</b>