

GENERAL FUND FINANCIAL MONITORING INFORMATION FOR THE PERIOD FROM 01 APRIL TO 31 DECEMBER 2020

Note	Description of Major Movements	Variance relating to P1 to P9 Actuals	Forecast variance relating to P10 onwards	Full year variance (net of transfer to EMR)	QRO lines	PDG
A	Corporate Management					
	Salary savings including element from Director post not replaced	(37,500)	(7,500)	(45,000)	2	Cabinet
	Bank charges	4,500	1,500	6,000	2	Cabinet
	Estimate of recruitment costs for 3 Rivers director posts	40,000	0	40,000	2	Cabinet
	External legal costs pertaining to 3 Rivers	0	10,000	10,000	2	Cabinet
	Small savings on corporate overheads	0	(3,000)	(3,000)	2	Cabinet
		7,000	1,000	8,000		
B	Legal & Democratic Services					
	External Consultancy Fees - Review of 3RDL	22,270	10,230	32,500	2	Cabinet
	Legal Services - Changes to Staff	1,900	2,100	4,000	2	Cabinet
	Legal Services - Bad Debts W/O	3,600	0	3,600	2	Cabinet
	Member Services - Reduction in Member mileage claims	(11,900)	(4,100)	(16,000)	2	Cabinet
	Member Services - Savings against internet access payments, training shared service contribution to DCC & equipment purchases	(4,900)	(300)	(5,200)	2	Cabinet
	Member Services - Savings against Member allowances whilst awaiting by-election for 3 seats partially offset by small overspend of £2k on salaries	(5,400)	(2,600)	(8,000)	2	Cabinet
	Electoral Services - Reduction in IER funding	17,000	0	17,000	2	Cabinet
	Electoral Services - Budget for boundary review not required in 2020/21 - put into EMR to cover costs expected in 2021/22	(33,750)	(11,250)	(45,000)	2	Cabinet
		(11,180)	(5,920)	(17,100)		
C	Car Parks					
	P&D income shortfall due to reduction of users in our car parks across the District due to lockdowns, free parking for 2 months in 3 of our short stay car parks, free Sat/Sun parking in 4 car parks in Dec & free parking in 4 car parks on Sun during January.	363,691	162,729	526,420	6	Economy
	Reduction in income from Off-Street fines as enforcement was stopped during lockdown and free parking within 3 short stay car parks for 2 months.	16,605	8,395	25,000	6	Economy
	Increase in costs for Electricity in MSCP due to 24 hour opening	9,955	4,045	14,000	6	Economy
	Underspend on specific maint project for Becks Square resurfacing now to take place during 21-22 - see EMR	(22,500)	(7,500)	(30,000)	6	Economy
		367,751	167,669	535,420		
D	Public Health combined					
	Salary saving in Environmental Enforcement from keeping vacant District Officer post during lockdown, now being recruited	(12,000)	0	(12,000)	9	Community
	Licensing income - forecasting a 25% reduction due to the pandemic.	13,500	16,500	30,000	8	Community
	S106 - AQ net expenditure/income to be transferred to S106 earmarked reserves	(42,513)	0	(42,513)	9	Community
	Reduction in Private water sampling income due to the pandemic	13,530	10,470	24,000	8	Community
	Scores on the doors income not achievable due to unlikely uptake	1,950	50	2,000	8	Community
	Income reduction across Private Sector Housing. Fixed penalties, Notice charging & HMO licence due to the impact	6,080	2,200	8,280	11	Homes
	Salary saving in Public Health due to vacant hours of Specialist Officer and Vacant post of Specialist Lead for 3 months	(21,300)	(3,700)	(25,000)		Community
	Member of staff within Public Health has been seconded to DCC for 3 months	0	(10,000)	(10,000)		Community
	Equipment overspend due to CCTV compliance works - Fully funded from EMR	6,970	0	6,970		Economy
	Cemetery Income showing down against budget, will review month by month.	24,600	5,400	30,000	1	Environment
		(9,183)	20,920	11,737		
E	Grounds Maintenance					
	Salary savings - delay in recruiting for vacant posts	(43,000)	(18,000)	(61,000)	15	Environment
	Agency - cover for Operations Manager	8,500	3,000	11,500	15	Environment
	Agency - delayed seasonal worker due to Covid	(3,000)	0	(3,000)	15	Environment
	Town Councils now paying for plants and shrubs	(10,250)	(2,750)	(13,000)	15	Environment
	Fuel - underspend due to Covid reduced vehicle usage	(5,700)	(2,300)	(8,000)	15	Environment
	Plant Planned maintenance - mowers now included in fleet contract	(4,000)	0	(4,000)	15	Environment
		(57,450)	(20,050)	(77,500)		
F	Open Spaces					
	S106 - POS net expenditure/income to be funded by transfer to/ from S106 earmarked reserves	11,520	0	11,520		Community
	Specific project maintenance underspend in Play Area due to not being able to carry out Paddling pool resin replacement due to the pandemic - see below EMR	(22,500)	(7,500)	(30,000)		Environment
		(10,980)	(7,500)	(18,480)		

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G	Property Services					
	Reduction in rental income on Fore Street flats due to postponed Tiverton Regeneration Project	24,440	5,500	29,940	8	Economy
	Market Walk rates & service charges for void units	25,000	5,000	30,000	8	Economy
	Phoenix House air conditioning works to be funded by EMR	13,600	0	13,600	20	Homes
	Vacant post in Caretaking Services (Furlough Grant received £4.8k) - Due to redundancy costs this underspend has become a deficit, which is fully funded by Salary savings within Customer Services	3,600	0	3,600	20	Homes
	Phoenix House re-decoration works funded by EMR	26,740	0	26,740	20	Homes
	Property Services salary underspend due to vacant post - 1 post is off-set against Agency overspend	(33,380)	(16,620)	(50,000)	20	Homes
	Agency overspend to cover vacant post within Property Services	18,000	2,000	20,000	20	Homes
	Cleaning contract overspend due better standards & Covid	13,500	4,530	18,030	20	Homes
		91,500	410	91,910		
H	Waste Services					
	Trade Waste - reduced income due to businesses closing during the pandemic	38,500	28,000	66,500	9	Environment
	Trade Waste - disposal charges are down due to less collections	(46,000)	(14,000)	(60,000)	9	Environment
	Garden waste - increase in permit sales	(57,000)	9,000	(48,000)	9	Environment
	Recycling materials - reduced price and tonnage for paper/plastic	66,800	3,800	70,600	9	Environment
	Fleet Management - 12 month delay in recruiting shared Transport Manager with Exeter City Council	15,000	5,000	20,000	9	Environment
	Agency costs - additional rounds and back filling staff due to COVID-19	56,000	0	56,000	9	Environment
	Agency costs - back filling staff vacancies	103,500	47,500	151,000	9	Environment
	Salaries - savings mainly due to a delay in recruiting posts	(119,000)	(46,000)	(165,000)	9	Environment
	Fuel savings - due to new and more efficient vehicles and lower price for fuel	(35,500)	(12,000)	(47,500)	9	Environment
	Job Retention Scheme funding received for furloughed staff	(21,200)	0	(21,200)	9	Environment
	Recycling - Maintenance costs. Baler repairs and spare motor - utilise 10k EMR	10,000	0	10,000	9	Environment
	Recycling Equipment - purchase of recycling boxes - may need to utilise EMR	15,000	0	15,000	9	Environment
	Reduction in printing	(5,000)	0	(5,000)	9	Environment
	Recycling - Advertising. WEEE livery on recycling trucks - utilise EMR	4,300	0	4,300	9	Environment
	water containment, covered by a release from NHB (EMR)	12,500	0	12,500	9	Environment
	Additional vehicle hire costs, training fees and PPE due to COVID-19	16,500	0	16,500	9	Environment
		0				
		54,400	21,300	75,700		
I	Community Development					
	Community Development Grants - saving from claim no longer being made	(6,000)	0	(6,000)	12	Community
	Salaries - delay in appointment of market manager	(5,500)	0	(5,500)	8	Economy
	Supplies & services - minor savings from reduced advertising and special events	(4,500)	0	(4,500)	8	Economy
	Market income - reduced income due to a suspension of Market tolls during Covid19 lockdowns and a reduction in	34,000	15,000	49,000	8	Economy
		18,000	15,000	33,000		
J	Recreation And Sport					
	Reduced salary costs during closures due to Covid-19 & vacancies, partially offset by additional staffing whilst centres were open	(65,000)	(30,000)	(95,000)	15	Community
	Job Retention Scheme funding for furloughed staff	(333,550)	(225,000)	(558,550)	15	Community
	Savings against indirect employee costs (training, CRB checks & PPE)	(6,000)	(2,000)	(8,000)	15	Community
	Reduced operating costs during closures due to Covid-19, partially offset by increased costs whilst centres were open	(16,500)	(2,500)	(19,000)	15	Community
	Cash collections not required whilst leisure centres were closed, and centres have gone cashless upon reopening	(2,900)	(600)	(3,500)	15	Community
	Saving against vending stock and equipment for resale	(29,800)	(15,500)	(45,300)	15	Community
	Reduction in income due to Covid-19 - leisure centres closed for 4 months, then running at reduced capacity from August	1,733,000	819,000	2,552,000	15	Community
	Savings against advertising budget - no promotions to be carried out whilst leisure centres are not accepting new	(13,000)	0	(13,000)	15	Community
	Utilities underspend across Leisure due to the impact of Covid-19	(112,000)	(13,000)	(125,000)	15	Community
	Specific maintenance projects have not been carried out during 20-21 due to the pandemic, EMR for spend during 21-22	(142,000)	(58,000)	(200,000)	15	Community
		1,012,250	472,400	1,484,650		

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K	Finance And Performance					
	Finance & Procurement salary variance due to vacant Group Managers post, long term sick leave and reduction in hours	(49,710)	(9,800)	(59,510)	20	Cabinet
	Addition salary costs within Finance to help cover sickness & increased workload	4,570	15,000	19,570	20	Cabinet
	Agency costs to cover vacant Group Managers post and overtime payments within Finance has resulted in an overspend - this is partly offset by £17k being the release of ear marked reserves	114,910	10,650	125,560	20	Cabinet
	Procurement Subscription overspend	6,300	0	6,300	20	Cabinet
	Additional costs associated with the recruitment Accountant & Temp Accountant & Corporate Manager for Finance	8,330	10,840	19,170	20	Cabinet
		84,400	26,690	111,090		
L	Revenues And Benefits					
	Housing Benefit Subsidy & Overpayment recovery	22,500	7,500	30,000	18	Cabinet
	Various New Burdens grants from DWP in respect of Housing Benefits initiatives delivered within existing resource	(49,000)	0	(49,000)	18	Cabinet
	NNDR New Burdens Grants for Grant administration	(258,200)	0	(258,200)	2	Cabinet
	Agency staff to help deliver Grants until 30/06/21	0	46,000	46,000		Cabinet
	HB New Burdens Grant for Grant administration - Test & Trace & Hardship fund	(33,935)	0	(33,935)	18	Cabinet
	Council Tax Freeze Grant additional than that budgeted	0	(7,313)	(7,313)		Cabinet
	Additional CTB admin Grant than Budgeted	(9,430)	0	(9,430)	2	Cabinet
	Additional HB admin Grant than Budgeted	(10,275)	(3,425)	(13,700)	18	Cabinet
	Overtime across Revenues & Benefits to cope with the demands of COVID19 & effects on ongoing workload	22,381	17,619	40,000	18	Cabinet
	Forecast under recovery of Single Occupancy Discount Penalties	11,250	3,750	15,000	2	Cabinet
	Forecast under recovery of Court Costs for C/Tax & NNDR	30,000	10,000	40,000	2	Cabinet
		(274,709)	74,131	(200,578)		
M	General Fund Housing					
	Piper life line income - unable to install any new piper life lines since lockdown	11,460	4,640	16,100	11	Homes
	Piper life line equipment- purchase of smart hubs to cope with the demands of COVID19	4,000	0	4,000	11	Homes
	Salary savings - Apprentice vacancy and delay in recruitment for an Housing Options Officer and underspend on mileage costs due to Covid19	(20,250)	(6,750)	(27,000)	11	Homes
	Homelessness-exercise undertaken to write off debts unlikely to be recovered	55,000	5,000	60,000	11	Homes
	Homelessness-accommodation costs	15,000	5,000	20,000	11	Homes
	Consultancy savings	(35,000)	0	(35,000)	11	Homes
		30,210	7,890	38,100		
N	Planning And Regeneration					
	Enforcement - savings on salaries role moved to Development Management	(12,300)	(4,400)	(16,700)	12	Community
	Development Management - net savings from delay in recruiting for vacant roles and post moved from Enforcement	(22,000)	0	(22,000)	12	Community
	Development Management - supplies & services overspend on defending appeals, consultancy, advertising of planning applications and other minor variances	64,500	63,500	128,000	12	Community
	Development Management - savings on transport	(4,500)	(500)	(5,000)	12	Community
	Development Management - reduced income due to COVID19, a reduction in the developer applications with the larger fees	72,500	59,500	132,000	12	Community
	Economic Development - savings from delay in recruiting for vacant roles and market manager post costs moved 100% to markets, previously 50% paid from here	(21,500)	(7,500)	(29,000)	8	Economy
	Economic Development - COVID19 Town Centre Grants being funded by earmarked reserve, Love Your Town Centre	24,275	0	24,275	8	Economy
	Economic Development - reduced income due to COVID19, a reduction in the developer applications requiring planning performance agreements and pre-app advice	4,500	1,500	6,000	8	Economy
	Economic Development - High Street Innovator Grants - funded by earmarked reserve release	1,349	0	1,349	8	Economy

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	Forward Planning - savings from delay in recruiting for vacant roles	(55,500)	(11,500)	(67,000)	12	Community
	Forward Planning -Consultancy,delivering Gypsy and Traveller pitches on urban extensions, funded from earmarked reserves	7,000	0	7,000	12	Community
	Forward Planning - Independent review of the draft Cullompton Neighbourhood Plan, funded from earmarked reserves	3,050	0	3,050	12	Community
	Forward Planning - Wessex Community Assets support - 4th year of support for community led housing project, funded receipt, transferred to earmarked reserves for 2021 referendum	3,125	0	3,125	12	Community
	Statutory Plan - 1 year saving on GESP membership as a fallow year	(20,000)	0	(20,000)	12	Community
	Statutory Plan - Delay of Crediton Masterplanning. Return funds to EMR to fund spend in 2021/22	(37,500)	0	(37,500)	12	Cabinet
	Statutory Plan - spend on Local Plan - fully funded by EMR release	(60,000)	0	(60,000)	12	Cabinet
	Building Control - reduced income due to COVID19, a reduction in the developer applications with the larger fees although market share of smaller domestic applications has reduced work levels as a result of COVID19	44,765	11,735	56,500	12	Cabinet
	S106 - POS net expenditure/income to be funded by by transfer to/ from S106 earmarked reserves	19,500	10,500	30,000	12	Cabinet
	Garden Village - expenditure funded by capacity funding held on earmarked reserves	(5,000)	0	(5,000)	12	Cabinet
	Tiverton EUE - expenditure funded by capacity funding held on earmarked reserves	8,982	0	8,982	12	Community
		55,672	46,328	102,000	12	Community
		6,400	0	6,400	12	Community
		77,318	169,163	246,481		
O	Customer Services					
	Salary savings - delay in recruiting for vacant posts off set by other salary overpends and redundancy costs for Caretaking Services	(25,000)	(9,500)	(34,500)	2	Community
	Job Retention Scheme funding for furloughed staff	(6,708)	0	(6,708)	2	Community
	Supplies and services minor underspends across various lines	(13,000)	(2,000)	(15,000)	2	Community
	DCC grant - backfill Customer Welfare Officer. 12 mth fixed contract (costs falling to 21/22 - will be an earmarked reserve	(30,000)	0	(30,000)	2	Community
		(74,708)	(11,500)	(86,208)		
P	Human Resources					
	Salary savings due to vacant posts to be reviewed during the Underspend on software budget due to the delay in updating HFX time recording software - EMR for spend in 21-22	(44,040)	(9,090)	(53,130)	2	Cabinet
		0	(25,000)	(25,000)	2	Cabinet
		(44,040)	(34,090)	(78,130)		
Q	I.T. Services					
	Salaries - post holder on lower grade than budgeted.	(8,500)	(2,500)	(11,000)	2	Cabinet
	The project to introduce voice Skype has been delayed, meaning we are incurring maintenance costs for the phone switch. Depending on the progress of this project the forecast	5,300	5,230	10,530	2	Cabinet
	Additional laptops and docking stations.	10,500	0	10,500	2	Cabinet
	Internet - additional bandwidth to cope with remote working.	2,000	1,000	3,000	2	Cabinet
	Additional hardware required for virtual committee meetings - project delayed transfer to EMR	0	(10,000)	(10,000)	2	Cabinet
	Reduction in printing due to COVID	(3,800)	800	(3,000)	2	Cabinet
	Additional software costs and CMT enhancement, offset by salary underspend due to vacant posts not filled	0	(11,630)	(11,630)	2	Cabinet
	Salary savings due to vacant posts - saving to be reduced due to restructure	10,900	(6,600)	4,300	2	Cabinet
	Data lines - additional charges not in contract	3,800	200	4,000	2	Cabinet
	Retained technical support to cover vacancies	18,000	27,000	45,000	2	Cabinet
		38,200	3,500	41,700		
	FORECAST (SURPLUS)/DEFICIT AS AT 31/03/2021	1,298,779	901,013	2,199,792		

Cabinet	(238,564)	87,546	(151,018)
Community	1,003,158	627,148	1,630,306
Homes	78,350	0	78,350
Environment	(950)	(850)	(1,800)
Economy	456,785	187,169	643,954
	1,298,779	901,013	2,199,792