

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21

	Budget 2020/21 £	Actual 2020/21 £	Variance 2020/21 £	Net contributions To / (From) Earmarked Reserves 2020/21 £	Net General Fund Impact 2020/21 £
Community Development	138,290	165,300	27,010	0	27,010
Corporate Management	1,648,161	1,648,332	171	0	171
Car Parks	(632,962)	(117,826)	515,136	0	515,136
Customer Services	751,285	644,636	(106,649)	21,670	(84,979)
Environmental Services	836,070	725,035	(111,035)	83,564	(27,471)
Finance and Performance	744,000	838,649	94,649	(280)	94,369
Grounds Maintenance	567,810	474,906	(92,904)	(15,565)	(108,469)
General Fund Housing	315,520	58,134	(257,386)	212,253	(45,133)
Human Resources	513,490	409,164	(104,326)	37,000	(67,326)
I.T. Services	983,650	966,712	(16,938)	3,455	(13,483)
Legal and Democratic Services	1,052,350	968,498	(83,852)	74,080	(9,772)
Planning and Regeneration	1,240,550	670,770	(569,780)	585,835	16,055
Property Services	734,240	410,552	(323,688)	296,751	(26,937)
Revenues and Benefits	499,200	45,159	(454,041)	59,935	(394,106)
Recreation and Sport	434,750	1,961,013	1,526,263	250,884	1,777,147
Waste Services	1,989,480	1,901,495	(87,985)	(80,288)	(168,273)
<b>ALL GENERAL FUND SERVICES</b>	<b>11,815,884</b>	<b>11,770,528</b>	<b>(45,356)</b>	<b>1,529,295</b>	<b>1,483,938</b>
Net recharge to HRA	(1,481,630)	(1,440,130)	41,500		41,500
Statutory Adjustments (Capital Charges)	1,052,154	702,824	(349,330)	224,602	(124,728)
<b>NET COST OF SERVICES</b>	<b>11,386,408</b>	<b>11,033,222</b>	<b>(353,186)</b>	<b>1,753,897</b>	<b>1,400,710</b>
					0
Finance Lease Interest Payable	48,340	109,926	61,586		61,586
Interest Charged Between GF and HRA	(49,000)	(43,528)	5,472		5,472
Interest Receivable / Payable on Other Activities	439,878	95,568	(344,310)		(344,310)
Interest Receivable on Investments	(568,322)	(764,906)	(196,584)		(196,584)
Transfers into Earmarked Reserves (see Appendix 3)	2,597,050	6,972,759	4,375,709	2,037,700	6,413,409
Transfers from Earmarked Reserves (see Appendix 3)	(1,369,370)	(2,844,015)	(1,474,645)	(38,976)	(1,513,621)
Net Contribution to/(from) New Homes Bonus Reserve	(960,540)	(981,467)	(20,927)		(20,927)
Contribution to Collection Fund Smoothing Reserves*	0	3,411,251	3,411,251	304,040	3,715,291
Revenue contribution to fund 2020/21 Capital Programme	0	1,176,524	1,176,524	(1,176,524)	0
<b>TOTAL EXPENDITURE</b>	<b>11,524,444</b>	<b>18,165,333</b>	<b>6,640,889</b>	<b>2,880,137</b>	<b>9,521,026</b>
<b>FUNDED BY:-</b>					
<b>Business Rates</b>					
National Non-Domestic Rates	(3,312,727)	(1,583,404)	1,729,323		1,729,323
S31 Grant associated with Covid-19 Reliefs*	0	(4,868,479)	(4,868,479)	3,171,340	(1,697,139)
National Non-Domestic Rates (Surplus)/Deficit	0	(191,808)	(191,808)		(191,808)
Business Rates Benefit from Devon Pool	(150,000)	(167,727)	(17,727)		(17,727)
<b>Council Tax</b>					0
Council Tax - (Band D at £208.84)	(6,064,827)	(6,064,827)	0		0
Collection Fund Surplus*	(112,000)	(128,165)	(16,165)	239,911	223,746
<b>Unringfenced Grants</b>					0
New Homes Bonus Grant	(1,418,190)	(1,418,189)	1		1
Rural Services Delivery Grant	(466,700)	(466,695)	5		5
Other Grants	0	(8,103)	(8,103)		(8,103)
<b>Covid-19 Related Funding</b>					0
Covid-19 Grant	0	(1,183,857)	(1,183,857)		(1,183,857)
Covid-19 Income Compensation Scheme	0	(2,019,144)	(2,019,144)		(2,019,144)
<b>TOTAL FUNDING</b>	<b>(11,524,444)</b>	<b>(18,100,397)</b>	<b>(6,575,953)</b>	<b>3,411,251</b>	<b>(3,164,702)</b>
<b>NET INCOME AND EXPENDITURE</b>	<b>0</b>	<b>64,937</b>	<b>64,937</b>	<b>6,291,388</b>	<b>6,356,324</b>

\* These lines have been included to transparently show the additional Section 31 Grant received in respect of reduced NNDR and Council Tax income, the majority of this has been placed in an EMR to be released to cover the 2020/21 deficit

that will be released over 3 years in line with MHCLG legislative requirements.

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21**

**Community Development**

<b>Code</b>	<b>Community and Development</b>	<b>2020/21 Budget £</b>	<b>2020/21 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>
1,000	Employees	61,170	50,672	(10,498)	-17.2%
2,000	Premises	65,700	62,707	(2,993)	-4.6%
3,000	Transport	0	0	0	0.0%
4,000	Supplies and Services	99,770	82,743	(17,027)	-17.1%
	<b>Total Direct Expenditure</b>	<b>226,640</b>	<b>196,123</b>	<b>(30,517)</b>	<b>-13.5%</b>
7,000	External Income	(88,350)	(30,823)	57,527	65.1%
	<b>Net Direct Expenditure</b>	<b>138,290</b>	<b>165,300</b>	<b>27,010</b>	<b>19.5% (a)</b>
	<b>Total Community and Development Expenditure</b>	<b>138,290</b>	<b>165,300</b>	<b>27,010</b>	<b>19.5%</b>
	<b>Community and Development - Service units</b>				
CD200	Community Development	77,650	71,650	(6,000)	-7.7%
CD300	Tiverton Pannier Market	60,640	93,650	33,010	54.4%
CD305	Market - Electric Nights	0	0	0	0.0%
CD400	Crediton Market Square	0	0	0	0.0%
	<b>Total Community and Development Expenditure</b>	<b>138,290</b>	<b>165,300</b>	<b>27,010</b>	<b>19.5%</b>
				<b>£</b>	<b>£</b>
	<b>Total Expenditure Variation</b>				<b>27,010 (a)</b>
	<b>Major Cost Changes</b>				<b>0</b>
	<b>Major Cost Savings</b>				
CD200	Community Development Grants - saving from claim no longer being made			(6,000)	
CD300	Salaries - delay in appointment of market manager			(8,500)	
CD300	Supplies and services - minor savings from reduced advertising and special events			(5,300)	
					<b>(19,800)</b>
	<b>Major Changes in Income Levels</b>				
CD300	Reduced Market income due to a suspension of Market tolls during Covid-19 lockdowns and a reduction in traders due to shielding			52,500	
					<b>52,500</b>
	<b>Minor Variations</b>				<b>(5,690)</b>
	<b>Total Expenditure Variation</b>				<b>27,010 (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2020/21</b>				
	<b>Proposed contribution c/fwd to 2021/22</b>				
	Net movement in earmarked reserves				0
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>27,010</b>

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21

Corporate Management

Code	Corporate	2020/21 Budget £	2020/21 Actual £	Variance £	Variance %
1,000	Employees	1,335,891	1,326,731	(9,160)	-0.7%
2,000	Premises	0	0	0	0.0%
3,000	Transport	3,210	101	(3,109)	-96.9%
4,000	Supplies and Services	184,810	277,800	92,990	50.3%
<b>Total Direct Expenditure</b>		<b>1,523,911</b>	<b>1,604,632</b>	<b>80,721</b>	<b>5.3%</b>
7,000	External Income	124,250	43,700	(80,550)	64.8%
<b>Net Direct Expenditure</b>		<b>1,648,161</b>	<b>1,648,332</b>	<b>171</b>	<b>0.0% (a)</b>
<b>Total Corporate Expenditure</b>		<b>1,648,161</b>	<b>1,648,332</b>	<b>171</b>	<b>0.0%</b>
<b>Corporate Management Service Units</b>					
CM100	Leadership Team	442,690	432,707	(9,983)	-2.3%
CM210	Performance, Governance and Data	86,790	86,901	111	0.1%
CM300	Corporate Fees/charges	356,280	421,001	64,721	18.2%
CM340	Unison	8,830	1,783	(7,047)	-79.8%
CM600	Pension Backfunding	753,571	755,338	1,767	0.2%
CM800	Tiverton Hub	0	(49,397)	(49,397)	0.0%
<b>Total Corporate Expenditure</b>		<b>1,648,161</b>	<b>1,648,332</b>	<b>171</b>	<b>0.0%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>171 (a)</b>
<b>Major Cost Changes</b>					
CM100 /	3RS - Inter Authority / company costs associated with: advice, consultancy engaged, new				
CM300	directorate appointments and some previous work undertaken for the Council.			100,920	
CM300	Bank charges over budget due to greater volume of payments i.e Covid-19 grant payments and				
CM300	greater volume of electronic transactions (less cash transactions)			16,600	
CM300	External audit fees forecast for the year above budget			25,898	
					<b>143,418</b>
<b>Major Cost Savings</b>					
CM100	Salary savings on not filling Director (Operations) post			(45,000)	
CM300	Apprenticeship Levy charges below budget			(10,100)	
CM300	Valuation fees under forecast for the year			(4,600)	
					<b>(59,700)</b>
<b>Major Changes in Income Levels</b>					
CM300	Charge for Bad Debt provision below forecast			(8,300)	
CM800	Grant received relating to Covid-19. This funding relates to expenditure incurred across other Council services			(49,400)	
					<b>(57,700)</b>
<b>Minor Variances</b>					<b>(25,847)</b>
<b>Total Expenditure Variation</b>					<b>171</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2020/21</b>					
<b>Proposed contribution c/fwd to 2021/22</b>					
Net movement in earmarked reserves					0
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>171</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21**

**Car Parks**

<b>Code</b>	<b>Car Parks</b>	<b>2020/21 Budget £</b>	<b>2020/21 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>
1,000	Employees	0	0	0	0.0%
2,000	Premises	213,450	200,859	(12,591)	-5.9%
3,000	Transport	0	0	0	0.0%
4,000	Supplies and Services	67,510	63,489	(4,021)	-6.0%
<b>Total Direct Expenditure</b>		<b>280,960</b>	<b>264,347</b>	<b>(16,613)</b>	<b>-5.9%</b>
7,000	External Income	(913,922)	(382,174)	531,748	58.2%
<b>Net Direct Expenditure</b>		<b>(632,962)</b>	<b>(117,826)</b>	<b>515,136</b>	<b>81.4% (a)</b>
<b>Total Car Park Expenditure</b>		<b>(632,962)</b>	<b>(117,826)</b>	<b>515,136</b>	<b>81.4%</b>
<b>Car Park - Service units</b>					
CP520	Multi-Storey Car Park (MSCP)	(71,330)	12,616	83,946	-117.7%
CP530	Amenity Car Parks	12,450	26,320	13,870	111.4%
CP540	Paying Car Parks	(574,082)	(156,762)	417,320	-72.7%
<b>Total Car Park Expenditure</b>		<b>(632,962)</b>	<b>(117,826)</b>	<b>515,136</b>	<b>81.4%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>515,136 (a)</b>
<b>Major Cost Changes</b>					
CP520	Increase in utility costs due to backed Electricity charges & MSCP operating 24 hours			13,000	<b>13,000</b>
<b>Major Cost Savings</b>					
CP540	Resurfacing of Becks Sq not carried out during 2020/21			(30,000)	<b>(30,000)</b>
<b>Major Changes in Income Levels</b>					
CP	Pay and Display Income down across all car parks due to Covid-19			521,980	
CP540	PCN income reductions due to Covid-19			17,480	
<b>Minor Variations</b>					<b>539,460</b>
<b>Total Expenditure Variation</b>					<b>(7,324)</b>
<b>Total Expenditure Variation</b>					<b>515,136 (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2020/21</b>					
<b>Proposed contribution c/fwd to 2021/22</b>					
Net movement in earmarked reserves					0
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>515,136</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21

### Customer Services

Code	Customer Services	2020/21 Budget £	2020/21 Actual £	Variance £	Variance %
1,000	Employees	681,700	634,426	(47,274)	-6.9%
2,000	Premises	0	0	0	0.0%
3,000	Transport	1,290	0	(1,290)	-100.0%
4,000	Supplies and Services	68,295	47,098	(21,197)	-31.0%
	<b>Total Direct Expenditure</b>	<b>751,285</b>	<b>681,524</b>	<b>(69,761)</b>	<b>-9.3%</b>
7,000	External Income	0	(36,888)	(36,888)	0.00%
	<b>Net Direct Expenditure</b>	<b>751,285</b>	<b>644,636</b>	<b>(106,649)</b>	<b>-14.2% (a)</b>
	<b>Total Customer Services Expenditure</b>	<b>751,285</b>	<b>644,636</b>	<b>(106,649)</b>	<b>-14.2%</b>
	<b>Customer Services - Service units</b>				
CS200	Communications	100,245	79,954	(20,291)	-20.2%
CS900	Central Photocopying	4,530	4,840	310	6.9%
CS902	Central Postage	18,820	17,767	(1,053)	-5.6%
CS930	Customer First Management	162,530	165,106	2,576	1.6%
CS932	Customer First	465,160	376,969	(88,191)	-19.0%
	<b>Total Customer Services Expenditure</b>	<b>751,285</b>	<b>644,636</b>	<b>(106,649)</b>	<b>-14.2%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>(106,649) (a)</b>
	<b>Major Cost Changes</b>				<b>0</b>
	<b>Major Cost Savings</b>				
CS200	Salary savings from delay in recruiting for vacant role			(15,800)	
	Salary savings from delay in recruiting for vacant roles offset by agency. £8.4K of this				
CS932	underspend will go towards the salary overspend on PS960 Caretaking Services			(36,400)	
CS932	Supplies and Services savings on computer software, switch charges and telephones			(14,100)	
					<b>(66,300)</b>
	<b>Major Changes in Income Levels</b>				
CS932	DCC grant - backfill Customer Welfare Officer. 12 mth fixed contract (costs falling in 2021/22 will be a contribution to EMR - see below)			(30,000)	
CS932	Job Retention Scheme Funding for furloughed staff			(6,708)	
					<b>(36,708)</b>
	<b>Minor Variations</b>				<b>(3,641)</b>
	<b>Total Expenditure Variation</b>				<b>(106,649) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2020/21</b>				
	<b>Proposed contribution c/fwd to 2021/22</b>				
CS932	Contribution to EQ776 DCC grant - backfill Customer Welfare Officer			21,670	
	Net movement in earmarked reserves				21,670
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(84,979)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21**

**Environmental Services**

Code	Environmental Services	2020/21 Budget £	2020/21 Actual £	Variance £	Variance %
1,000	Employees	924,480	864,776	(59,704)	-6.5%
2,000	Premises	157,320	110,920	(46,400)	-29.5%
3,000	Transport	38,620	30,353	(8,267)	-21.4%
4,000	Supplies and Services	116,920	113,342	(3,578)	-3.1%
	S106 Expenditure		89,207	89,207	
	<b>Total Direct Expenditure</b>	<b>1,237,340</b>	<b>1,208,599</b>	<b>(28,741)</b>	<b>-2.3%</b>
7,000	External Income	(401,270)	(441,051)	(39,781)	-9.9%
	S106 contributions		(42,513)	(42,513)	0.0%
	<b>Net Direct Expenditure</b>	<b>836,070</b>	<b>725,035</b>	<b>(111,035)</b>	<b>-13.3% (a)</b>
	<b>Total Environmental Services Expenditure</b>	<b>836,070</b>	<b>725,035</b>	<b>(111,035)</b>	<b>-13.3%</b>
	<b>Environmental Services - Service units</b>				
ES100	Cemeteries	(110,150)	(88,984)	21,166	19.2%
ES101	Cemetery Lodge	0	800	800	0.0%
ES110	Bereavement Services	24,850	24,685	(165)	-0.7%
ES200	CCTV Initiatives	6,010	10,287	4,277	71.2%
ES250	Community Safety	6,220	7,875	1,655	26.6%
ES252	Building Safer Community Fund	0	254	254	0.0%
ES260	Food Protection	(1,070)	599	1,669	156.0%
ES270	Water Quality Monitoring	(24,000)	(17,060)	6,940	28.9%
ES354	Private Sector Housing	(11,640)	(15,662)	(4,022)	-34.6%
ES360	Dog Warden	3,990	3,765	(225)	-5.7%
ES361	Public Health	0	0	0	0.0%
ES450	Parks and Open Spaces	62,010	54,465	(7,545)	-12.2%
ES455	Amory Park	13,070	13,932	862	6.6%
ES460	Play Areas	51,040	40,960	(10,080)	-19.7%
ES500	Emergency Planning	7,500	7,400	(100)	-1.3%
ES550	Licensing	(116,460)	(98,132)	18,328	15.7%
ES580	Pool Car Running Costs	1,280	9,044	7,764	606.6%
ES600	Pest Control	5,000	1,494	(3,507)	-70.1%
ES660	Control of Pollution	9,400	(38,771)	(48,171)	-512.5%
ES670	Local Air Pollution	(10,050)	(9,513)	537	5.3%
ES730	Environmental Enforcement	134,280	119,750	(14,530)	-10.8%
ES733	Environmental Health	653,930	570,580	(83,350)	-12.7%
ES740	Licensing Unit	130,860	127,267	(3,593)	-2.7%
PS480	MDDC Footpaths and Railway Walks	0	0	0	0.0%
	<b>Total Environmental Services Expenditure</b>	<b>836,070</b>	<b>725,035</b>	<b>(111,035)</b>	<b>-13.3%</b>
	<b>Total Expenditure Variation</b>			<b>£</b>	<b>£</b>
					<b>(111,035) (a)</b>
	<b>Major Cost Changes</b>				
ES200	Unbudgeted CCTV to be funded from EMR (see below)			6,970	
ES580	Increased vehicle maintenance costs due to aging Pool Cars			6,000	
					<b>12,970</b>
	<b>Major Cost Savings</b>				
ES450	Tree maintenance underspend- reactive work only due to no Tree Office in place and Covid-19 restrictions (see below EMR)			(7,300)	
ES450	Planned maintenance underspend - due to Covid-19 (see below EMR)			(25,480)	
ES450	Works to paddling pools not carried out due to Covid-19 closure (see below EMR)			(30,000)	
ES733	Salary savings due to vacant District Officer for part of the year			(12,380)	
ES733	Salary savings due to vacant posts within Public Health and secondment to DCC			(43,200)	
					<b>(118,360)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21**

**Environmental Services**

<b>Major Changes in Income Levels</b>		
ES550	Licensing income reduced due to Covid-19	20,000
ES100	Cemetery Income down against budget	23,500
ES200	Income received for CCTV works to be completed by May 21 (see below EMR)	(5,000)
ES733	Grant income received for Covid-19 compliance and enforcement (see below EMR)	(30,976)
		<b>7,524</b>
<b>Minor Variations</b>		
		<b>(702)</b>
<b>SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS</b>		
		<b>(98,568)</b>
ES450	Net S106 receipts and grants (see EMR below) Parks and Open Spaces	31,573
ES460	Net S106 receipts and grants (see EMR below) Play Areas	3,710
ES660	Net S106 receipts and grants (see EMR below) Control of Pollution	(47,750)
<b>Total Expenditure Variation</b>		
		<b>(111,035) (a)</b>
<b>EARMARKED RESERVES</b>		
<b>Utilised 2020/21</b>		
	S106 - Air Quality	(18,048)
	S106 - Public Open Space	(35,283)
	Release from EQ710 to fund Stay Over Stay Safe leaflets	(242)
	Release from EQ710 to fund Projects overspend	(12)
	Release from EQ710 to fund Domestic Homicide Reviews	(1,125)
	Release from EQ710 to fund Crediton Town CCTV Project 2021	(2,000)
	EQ709 - CCTV Works	(6,970)
	Release from EQ756 re fund fleet contract	(1,830)
<b>Proposed contribution c/fwd to 2021/22</b>		
	S106 - Air Quality	65,797
	EQ706 - Contribution received for CCTV works during May 21	5,000
	EQ773 - Contribution towards increased tree works for 2021/22	17,300
	EQ779 Paddling pool resin replacement	30,000
	EQ784 - Covid-19 compliance and enforcement grant income	30,976
	Net movement in earmarked reserves before statutory adjustments	83,564
<b>Total Expenditure variation after Earmarked Reserves</b>		
		<b>(27,471)</b>

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21

Finance and Performance

Code	Finance and Performance	2020/21 Budget £	2020/21 Actual £	Variance £	Variance %
1,000	Employees	574,890	683,754	108,864	18.9%
2,000	Premises	0	0	0	0.0%
3,000	Transport	1,170	95	(1,075)	-91.9%
4,000	Supplies and Services	168,540	160,556	(7,984)	-4.7%
	<b>Total Direct Expenditure</b>	<b>744,600</b>	<b>844,404</b>	<b>99,804</b>	<b>13.4%</b>
7,000	External Income	(600)	(5,755)	(5,155)	-859.16%
	<b>Net Direct Expenditure</b>	<b>744,000</b>	<b>838,649</b>	<b>94,649</b>	<b>12.7% (a)</b>
	<b>Total Finance and Performance Expenditure</b>	<b>744,000</b>	<b>838,649</b>	<b>94,649</b>	<b>12.7%</b>
	<b>Finance and Performance - Service units</b>				
FP100	Accountancy Services	436,790	534,627	97,837	22.4%
FP200	Internal Audit	92,100	91,088	(1,012)	-1.1%
FP300	Procurement	121,580	120,605	(975)	-0.8%
FP400	Purchase Ledger	47,320	18,478	(28,842)	-61.0%
FP500	Sales Ledger	46,210	73,851	27,641	59.8%
	<b>Total Finance and Performance</b>	<b>744,000</b>	<b>838,649</b>	<b>94,649</b>	<b>12.7%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>94,649 (a)</b>
	<b>Major Cost Changes</b>				
FP100	Agency overspend due to temp Group Manager for Finance (12 Months) & recruitment costs			98,000	
FP100	Spend on Apprenticeship training (off-set by Apprenticeship levy below)			5,000	
FP300	Increased software charges for the tender Procurement system			8,000	
					<b>111,000</b>
	<b>Major Cost Savings</b>				
FP100	Budgeted software update has been delayed to 2021/22 (see below EMR)			(16,720)	
					<b>(16,720)</b>
	<b>Major Changes in Income Levels</b>				
FP100	Apprenticeship levy income to off-set spend above			(5,000)	
					<b>(5,000)</b>
	<b>Minor Variations</b>				<b>5,369</b>
	<b>Total Expenditure Variation</b>				<b>94,649 (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2020/21</b>				
	EQ748 - Release EMR to off-set additional staff costs			(17,000)	
	<b>Proposed contribution c/fwd to 2021/22</b>				
	EQ749 - Capita Upgrade delayed			16,720	
	Net movement in earmarked reserves				(280)
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>94,369</b>



GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21

Grounds Maintenance

Code	Grounds Maintenance	2020/21 Budget £	2020/21 Actual £	Variance £	Variance %
1,000	Employees	515,050	453,289	(61,761)	-12.0%
2,000	Premises	0	0	0	0.0%
3,000	Transport	86,580	96,607	10,027	11.6%
4,000	Supplies and Services	37,480	12,929	(24,551)	-65.5%
	<b>Total Direct Expenditure</b>	<b>639,110</b>	<b>562,824</b>	<b>(76,286)</b>	<b>-11.9%</b>
7,000	External Income	(71,300)	(87,918)	(16,618)	-23.31%
	<b>Net Direct Expenditure</b>	<b>567,810</b>	<b>474,906</b>	<b>(92,904)</b>	<b>-16.4% (a)</b>
	<b>Total Grounds Maintenance Expenditure</b>	<b>567,810</b>	<b>474,906</b>	<b>(92,904)</b>	<b>-16.4%</b>
	<b>Grounds Maintenance - Service units</b>				
GM960	Grounds Maintenance	567,810	474,906	(92,904)	-16.4%
	<b>Total Grounds Maintenance Expenditure</b>	<b>567,810</b>	<b>474,906</b>	<b>(92,904)</b>	<b>-16.4%</b>
	<b>Total Expenditure Variation</b>			<b>£</b>	<b>£</b>
					<b>(92,904) (a)</b>
	<b>Major Cost Changes</b>				
	Additional agency costs - manager post agency filled			13,300	
	Additional fleet maintenance - funded by EMR release			15,565	
					<b>28,865</b>
	<b>Major Cost Savings</b>				
	Salary savings due to vacancies during the year			(64,000)	
	Training delayed due to Covid-19			(9,600)	
	Plants and shrubs now funded by Town Councils			(13,700)	
	Underspend on equipment			(5,300)	
	Reduction in fuel costs - reduced mileage and lower fuel prices			(8,200)	
					<b>(100,800)</b>
	<b>Major Changes in Income Levels</b>				
	Sale of vehicle			(14,650)	
	Furlough grant			(8,715)	
					<b>(23,365)</b>
	<b>Minor Variations</b>				<b>2,396</b>
	<b>Total Expenditure Variation</b>				<b>(92,904) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2020/21</b>				
FM100	Release from EQ756 to fund fleet contract			(15,565)	
	<b>Proposed contribution c/fwd to 2021/22</b>				
	Net movement in earmarked reserves				(15,565)
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(108,469)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21**

**General Fund Housing**

<b>Code</b>	<b>General Fund Housing</b>	<b>2020/21 Budget £</b>	<b>2020/21 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>
1,000	Employees	325,730	289,078	(36,652)	-11.3%
2,000	Premises	8,020	12,079	4,059	50.6%
3,000	Transport	12,420	6,284	(6,136)	-49.4%
4,000	Supplies and Services	455,170	411,875	(43,295)	-9.5%
<b>Total Direct Expenditure</b>		<b>801,340</b>	<b>719,315</b>	<b>(82,025)</b>	<b>-10.2%</b>
7,000	External Income	(485,820)	(661,181)	(175,361)	-36.10%
<b>Net Direct Expenditure</b>		<b>315,520</b>	<b>58,134</b>	<b>(257,386)</b>	<b>-81.6% (a)</b>
<b>Total General Fund Housing Services Expenditure</b>		<b>315,520</b>	<b>58,134</b>	<b>(257,386)</b>	<b>-81.6%</b>
<b>General Fund Housing - Service units</b>					
HG320	Housing and Homelessness Advice	147,120	(73,122)	(220,242)	-149.7%
HG345	Rough Sleeping Initiative	0	(49,966)	(49,966)	0.0%
HG350	Community Alarms	(117,340)	(78,885)	38,455	32.8%
HG373	Homelessness and Enabling Team	257,740	225,998	(31,742)	-12.3%
HG376	Ivor Macey House Project	28,000	34,109	6,109	21.8%
<b>Total General Fund Housing Services Expenditure</b>		<b>315,520</b>	<b>58,134</b>	<b>(257,386)</b>	<b>-81.6%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(257,386) (a)</b>
<b>Major Cost Changes</b>					<b>0</b>
<b>Major Cost Savings</b>					
Savings against Consultancy budget				(35,325)	
Housing Options staffing savings				(29,547)	
					<b>(64,872)</b>
<b>Major Changes in Income Levels</b>					
Income from community alarms was down on budget due to the impact of Covid-19. Officers were unable to visit properties. Included within this figure is £6k Impairment Allowance				30,963	
Rough Sleeping Initiative Grant				(57,701)	
Flexible Homelessness Support Grant				(154,552)	
					<b>(181,290)</b>
<b>Minor Variations</b>					<b>(11,224)</b>
<b>Total Expenditure Variation</b>					<b>(257,386) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2020/21</b>					
<b>Proposed contribution c/fwd to 2021/22</b>					
Flexible Homelessness Support Grant				154,552	
MHCLG Rough Sleeping Initiative				57,701	
Net movement in earmarked reserves					212,253
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(45,133)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21**

**Human Resources**

<b>Code</b>	<b>Human Resources</b>	<b>2020/21 Budget £</b>	<b>2020/21 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>
1,000	Employees	444,260	366,743	(77,517)	-17.4%
2,000	Premises	0	0	0	0.0%
3,000	Transport	3,350	800	(2,550)	-76.1%
4,000	Supplies and Services	65,880	48,354	(17,526)	-26.6%
<b>Total Direct Expenditure</b>		<b>513,490</b>	<b>415,898</b>	<b>(97,592)</b>	<b>-19.0%</b>
7,000	External Income	0	(6,733)	(6,733)	0.00%
<b>Net Direct Expenditure</b>		<b>513,490</b>	<b>409,164</b>	<b>(104,326)</b>	<b>-20.3% (a)</b>
<b>Total Human Resources Expenditure</b>		<b>513,490</b>	<b>409,164</b>	<b>(104,326)</b>	<b>-20.3%</b>
<b>HR - Service units</b>					
HR100	Human Resources	343,030	282,761	(60,269)	-17.6%
HR200	Staff Development Training	33,750	457	(33,293)	-98.6%
HR300	Payroll	48,870	47,699	(1,171)	-2.4%
HR400	Learning and Development	53,190	45,680	(7,510)	-14.1%
HR600	Health and Safety Officer	34,650	32,567	(2,083)	-6.0%
<b>Total Human Resources Expenditure</b>		<b>513,490</b>	<b>409,164</b>	<b>(104,326)</b>	<b>-20.3%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(104,326) (a)</b>
<b>Major Cost Changes</b>					<b>0</b>
<b>Major Cost Savings</b>					
HR100	Salary savings due to vacant posts			(47,000)	
HR100	Computer software budget of £25k for software upgrade not spent (see below EMR)			(25,000)	
HR200	Corporate training underspend due to Covid-19 restrictions (see below EMR)			(30,000)	
					<b>(102,000)</b>
<b>Major Changes in Income Levels</b>					<b>0</b>
<b>Minor Variations</b>					<b>(2,326)</b>
<b>Total Expenditure Variation</b>					<b>(104,326) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2020/21</b>					
<b>Proposed contribution c/fwd to 2021/22</b>					
	EQ778 - HFX software upgrade			25,000	
	EQ666 - Customer Improvement programme training			12,000	
	Net movement in earmarked reserves				37,000
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(67,326)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21

### ICT Services

Code	ICT Services	2020/21 Budget £	2020/21 Actual £	Variance £	Variance %
1,000	Employees	579,870	544,228	(35,642)	-6.1%
2,000	Premises	0	0	0	0.0%
3,000	Transport	1,020	292	(728)	-71.4%
4,000	Supplies and Services	403,360	437,983	34,623	8.6%
	<b>Total Direct Expenditure</b>	<b>984,250</b>	<b>982,503</b>	<b>(1,747)</b>	<b>-0.2%</b>
7,000	External Income	(600)	(15,791)	(15,191)	-2531.77%
	<b>Net Direct Expenditure</b>	<b>983,650</b>	<b>966,712</b>	<b>(16,938)</b>	<b>-1.7% (a)</b>
	<b>Total ICT Services Expenditure</b>	<b>983,650</b>	<b>966,712</b>	<b>(16,938)</b>	<b>-1.7%</b>
	<b>ICT - Service units</b>				
IT100	Gazetteer Management	74,880	49,969	(24,911)	-33.3%
IT300	Central Telephones	31,000	34,037	3,037	9.8%
IT400	ICT Network and Hardware	65,000	70,702	5,702	8.8%
IT500	ICT Software Support and Maint.	235,430	253,975	18,545	7.9%
IT600	ICT Staff Unit	319,430	339,494	20,064	6.3%
IT700	Cyber Security	41,300	27,287	(14,013)	-33.9%
IT800	Phoenix House Printing	16,300	9,220	(7,080)	-43.4%
IT900	Digital Services	200,310	182,029	(18,281)	-9.1%
	<b>Total ICT Services Expenditure</b>	<b>983,650</b>	<b>966,712</b>	<b>(16,938)</b>	<b>-1.7%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>(16,938) (a)</b>
	<b>Major Cost Changes</b>				
IT300	Additional BT costs not budgeted - delayed Skype calling			7,500	
IT400	Additional equipment due to Covid-19			12,300	
IT500	Capital project costs moved to revenue - funded by EMR			15,830	
IT600	Staffing and agency costs			5,380	
IT600	Consultancy to support Revs and Bens requirements			18,130	
IT400	Additional broadband width for home working due to Covid-19			2,750	
IT400	Equipment maintenance (Blade Server) not included in budget			2,250	
IT900	Additional software costs			8,300	
					<b>72,440</b>
	<b>Major Cost Savings</b>				
IT100	Salary savings due to vacant posts			(22,100)	
IT300	Mobile phones contract delayed - moved to EMR			(5,000)	
IT400	Computer hardware underspend - 8k to EMR			(16,800)	
IT700	ICT Health check underspend due to Covid-19 delays - moved to EMR			(8,960)	
IT800	Reduction in printing due to homeworking			(7,080)	
IT900	Salary savings from delay in recruiting for vacant roles			(29,600)	
					<b>(89,540)</b>
	<b>Major Changes in Income Levels</b>				
IT600	Training grant to improve and develop cyber crime awareness			(3,000)	
IT600	Apprenticeship Levy received			(8,400)	
IT700	Cyber phase 3 grant agreement			(2,000)	
					<b>(13,400)</b>
	<b>Minor Variations</b>				<b>13,562</b>
	<b>Total Expenditure Variation</b>				<b>(16,938) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2020/21</b>				
IT400	Release from EQ655 to fund capital costs to revenue			(2,678)	
IT500	Release from EQ655 to fund capital costs to revenue			(7,400)	
IT500	Release from EQ653 to fund capital costs to revenue			(8,427)	
	<b>Proposed contribution c/fwd to 2021/22</b>				
IT300	Contribution to EQ759 to fund mobile phone contract			5,000	
IT700	Contribution to EQ655 to fund delayed Pen Testing			8,960	
IT400	Contribution to EQ655 to fund IT Hardware replacement kit			8,000	
	Net movement in earmarked reserves				3,455
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(13,483)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21**

**Legal and Democratic Services**

<b>Code</b>	<b>Legal and Democratic Services</b>	<b>2020/21 Budget £</b>	<b>2020/21 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>
1,000	Employees	567,200	571,650	4,450	0.8%
2,000	Premises	0	0	0	0.0%
3,000	Transport	17,700	910	(16,790)	-94.9%
4,000	Supplies and Services	512,150	466,534	(45,616)	-8.9%
<b>Total Direct Expenditure</b>		<b>1,097,050</b>	<b>1,039,094</b>	<b>(57,956)</b>	<b>-5.3%</b>
7,000	External Income	(44,700)	(70,596)	(25,896)	-57.93%
<b>Net Direct Expenditure</b>		<b>1,052,350</b>	<b>968,498</b>	<b>(83,852)</b>	<b>-5.3% (a)</b>
<b>Total Legal and Democratic Services</b>		<b>1,052,350</b>	<b>968,498</b>	<b>(83,852)</b>	<b>-5.3%</b>
<b>Legal and Democratic Services - Service units</b>					
LD100	Electoral Registration	203,830	144,900	(58,930)	-28.9%
LD200	Election costs	0	(1,880)	(1,880)	N/A
LD300	Democratic Rep and Management	366,600	326,036	(40,564)	-11.1%
LD400	Committee Services	124,030	124,533	503	0.4%
LD600	Legal Services	357,890	374,909	17,019	4.8%
<b>Total Legal and Democratic Services</b>		<b>1,052,350</b>	<b>968,498</b>	<b>(83,852)</b>	
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(83,852) (a)</b>
<b>Major Cost Changes</b>					
LD600	Legal consultancy fees relating to 3RS Review			33,400	<b>33,400</b>
<b>Major Cost Savings</b>					
LD100	Budget for boundary review not required until 2021/22			(45,000)	
LD100	Savings on printing and reply paid postage			(15,350)	
LD100	Savings on computer software after not renewing mobile canvasser app			(11,370)	
LD300	Savings on member mileage due to Covid-19			(16,160)	
LD300	Savings on member allowances due to vacant seats			(11,620)	
LD300	Savings on member training and expenses due to Covid-19			(9,790)	
LD600	Delayed expenditure on Computer Software (see EMR contribution below)			(15,080)	
					<b>(124,370)</b>
<b>Major Changes in Income Levels</b>					
LD100	Reduction to Individual Electoral Reform funding			17,160	<b>17,160</b>
					<b>(10,042)</b>
<b>Minor Variations</b>					
<b>Total Expenditure Variation</b>					<b>(83,852) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2020/21</b>					
<b>Proposed contribution c/fwd to 2021/22</b>					
LD100	Contribution to EQ788, Boundary Review to be completed in 2021/22			45,000	
LD300	Contribution to EQ789, Additional Member Support			14,000	
LD600	Contribution to EQ783, Legal Services Case Management System to be spent in 2021/22			15,080	
Net movement in earmarked reserves (other than budgeted)					74,080
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(9,772)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21**

**Planning and Regeneration**

		2020/21	2020/21	Variance	Variance
		Budget	Actual		
Code	Planning and Regeneration	£	£	£	%
1,000	Employees	1,906,180	1,772,630	(133,550)	-7.0%
2,000	Premises	0	5,118	5,118	0.0%
3,000	Transport	43,970	26,854	(17,116)	-38.9%
4,000	Supplies and Services	452,900	630,775	177,875	39.3%
	S106 Expenditure		74,844	74,844	0.0%
	<b>Total Direct Expenditure</b>	<b>2,403,050</b>	<b>2,510,222</b>	<b>107,172</b>	<b>4.5%</b>
7,000	External Income	(1,162,500)	(1,173,008)	(10,508)	-0.9%
	S106 contributions		(128,044)	(128,044)	0.0%
	Grant funding		(538,401)	(538,401)	0.0%
	<b>Net Direct Expenditure</b>	<b>1,240,550</b>	<b>670,770</b>	<b>(569,780)</b>	<b>-45.9% (a)</b>
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,240,550</b>	<b>670,770</b>	<b>(569,780)</b>	<b>-45.9%</b>
<b>Planning and Regeneration - Service units</b>					
PR100	Building Regulations	(8,140)	(1,621)	6,519	80.1%
PR110	Enforcement	110,370	85,093	(25,277)	-22.9%
PR200	Development Control	246,040	3,871	(242,169)	-98.4%
PR210	Local Land Charges	(19,200)	(43,358)	(24,158)	-125.8%
PR220	Tiverton EUE	55,780	61,908	6,128	11.0%
PR225	Garden Village Project	56,170	25,936	(30,234)	-53.8%
PR300	Environmental Enhancement	0	0	0	0.0%
PR400	Business Development	427,810	367,880	(59,930)	-14.0%
PR401	Reopening High Street Fund	0	11,754	11,754	0.0%
PR402	Cullompton HAZ	0	(62,364)	(62,364)	0.0%
PR411	Business Development Recharge	0	0	0	0.0%
PR420	Tiverton Town Centre Regen Project	0	0	0	0.0%
PR500	Historic Buildings	0	0	0	0.0%
PR600	Forward Planning Unit	270,620	160,466	(110,154)	-40.7%
PR699	Forward Planning Unit Rech	0	0	0	0.0%
PR800	Planning Policy	0	0	0	0.0%
PR810	Statutory Development Plan	99,390	56,783	(42,607)	-42.9%
PR820	Assets of community value	0	82	82	0.0%
PR900	Dangerous Buildings And Trees	1,710	4,339	2,629	153.8%
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,240,550</b>	<b>670,770</b>	<b>(569,780)</b>	<b>-45.9%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(569,780) (a)</b>
<b>Major Cost Changes</b>					
PR200	Supplies and services - overspend from defending appeals, consultancy and advertising of planning applications			98,500	
PR200	Provision for planning appeal costs			35,000	
PR220	Spend on Tiverton EUE - (see EMR release below)			6,128	
PR225	Spend on Garden Village - (see EMR release below)			100,576	
PR400	Love Your Town Grants - (see EMR release below)			27,175	
PR400	High Street Innovator Grants - (see EMR release below)			1,349	
PR400	Spend on Cullompton Town Centre Masterplan - (see EMR release below)			13,587	
PR401	Spend on reopening the High Streets			11,750	
PR600	Consultancy, delivering Gypsy and Traveller pitches on urban extensions(see EMR release below)			7,000	
PR600	Independent review of the draft Cullompton Neighbourhood Plan - (see EMR release below)			3,050	
PR600	Wessex Community Assets support, 4th year of support for community led housing project - (see EMR release below)			3,125	
PR810	Spend on Local Plan - (see EMR release below)			54,893	
					<b>362,133</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21**

**Planning and Regeneration**

<b>Major Cost Savings</b>		
PR110	Salary savings on role moved to Development Management admin team - (see EMR release below) - (see EMR contribution below)	(17,000)
PR110	Supplies and services savings on enforcement action	(7,600)
PR200	Salary savings from delay in recruiting for vacancies, post moved from Enforcement and staff time charged to HIF projects - (see EMR contribution below)	(31,000)
PR200	Transport savings from reduced mileage claims	(6,000)
PR210	Saving on DCC search fees	(9,650)
PR400	Salary savings from delay in recruiting for vacant roles - (see EMR contribution below)	(28,000)
PR400	Underspend on projects as staff have been working on delivering Covid-19 grant schemes - (see EMR release below)	(78,000)
PR600	Salary savings from delay in recruiting for vacant roles - (see EMR contribution below)	(74,000)
PR810	Saving on GESP membership	(37,500)
PR810	Delay of Crediton Master planning. (See return funds to EMR below to fund spend in 2021/22)	(60,000)
		<b>(348,750)</b>
<b>Major Changes in Income Levels</b>		
PR100	Reduced income due to Covid-19; a reduction in the developer applications with the larger fees although market share of smaller domestic applications has increased	13,000
PR200	S31 Grant receipts - (see EMR contribution below)	(270,500)
PR210	Increased income due to Covid-19 - Suspension of SDLT	(9,500)
PR225	Capacity funding receipt for Garden Village - (see EMR contribution below)	(130,000)
PR400	Reduced income due to Covid-19; a reduction in the developer applications requiring planning performance agreements and pre-app advice	6,000
PR402	Heritage England grant unspent in year on Cullompton HAZ project - (see EMR contribution below)	(62,364)
PR600	Neighbourhood Plan grant receipt, (see EMR contribution below) for spend on 2021 referendum	(20,000)
PR600	LGA grant receipt, (see EMR contribution below) for spend in 2021	(20,000)
		<b>(493,364)</b>
<b>Minor Variations</b>		
		<b>(26,525)</b>
<b>SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS</b>		
		<b>(506,506)</b>
PR200	Net S106 Receipts and Grants (also see EMR below)	(63,275)
<b>Total Expenditure Variation</b>		
		<b>(569,781) (a)</b>
<b>EARMARKED RESERVES</b>		
<b>Utilised 2020/21</b>		
PR200	S106 - Public Open Space	(68,189)
PR220	Release from EQ820 to fund spend on EUE	(6,128)
PR225	Release from EQ824 to fund spend on Garden Village	(100,576)
PR400	Release from EQ728 to fund spend on Cullompton Town Centre Masterplan	(13,587)
PR400	Release from EQ722 to fund Love Your Town Grants	(27,175)
PR400	Release from EQ681 to fund High St Innovator Grants	(1,349)
PR600	Release from EQ698 to fund spend on delivering Gypsy and Traveller pitches	(7,000)
PR600	Release from EQ821 to fund spend on Cullompton Neighbourhood Plan	(3,050)
PR600	Release from EQ741 to fund spend on community led housing projects	(3,125)
PR810	Release from EQ728 to fund spend on Local Plan	(54,893)
<b>Proposed contribution c/fwd to 2021/22</b>		
PR200	S106 - Public Open Space	128,044
PR200	Contribution to EQ656/781 S31 grant funding for Cullompton J28 and work to reopen railway station	220,500
PR200	Contribution to EQ782, Planning, testing of national model design codes	50,000
PR200	Planning Improvement Programme	150,000
PR225	Contribution to EQ824, capacity funding received to be spent in future years	130,000
PR400	Contribution to EQ722 for further Love Your Town Grants	30,000
PR402	Contribution to EQ722 to fund spend on Cullompton HAZ	62,364
PR600	Contribution to EQ821 to fund spend on Neighbourhood Plan work	20,000
PR600	Contribution to EQ821 to fund spend on Housing Advisers Programme in 2021/22	20,000
PR810	Returned budgeted transfer to spend on Crediton Masterplan to EQ728 for spend in 2021/22	60,000
	Net movement in earmarked reserves	585,835
<b>Total Expenditure variation after Earmarked Reserves</b>		
		<b>16,055</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21**

**Property Services**

<b>Code</b>	<b>Property Services</b>	<b>2020/21 Budget £</b>	<b>2020/21 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>
1,000	Employees	685,420	642,244	(43,176)	-6.3%
2,000	Premises	527,110	581,684	54,574	10.4%
3,000	Transport	34,030	26,346	(7,684)	-22.6%
4,000	Supplies and Services	134,330	143,156	8,826	6.6%
<b>Total Direct Expenditure</b>		<b>1,380,890</b>	<b>1,393,430</b>	<b>12,540</b>	<b>0.9%</b>
7,000	External Income	(646,650)	(982,878)	(336,228)	-52.0%
<b>Net Direct Expenditure</b>		<b>734,240</b>	<b>410,552</b>	<b>(323,688)</b>	<b>-44.1% (a)</b>
<b>Total Property Services Expenditure</b>		<b>734,240</b>	<b>410,552</b>	<b>(323,688)</b>	<b>-44.1%</b>
<b>Property Services - Service units</b>					
PS160	Asset Management	40,000	31,803	(8,197)	-20.5%
PS350	Public Conveniences	50,710	50,697	(13)	0.0%
PS400	Flood Defences and Land Drainage	26,430	14,604	(11,826)	-44.7%
PS600	Street Naming and Numbering	7,830	4,347	(3,483)	-44.5%
PS700	Contract Services - P-Health	10,420	8,609	(1,811)	-17.4%
PS810	Phoenix House	241,380	295,772	54,392	22.5%
PS850	Old Road Depot	38,190	57,217	19,027	49.8%
PS880	Bus Station Maintenance	(15,690)	(15,827)	(137)	-0.9%
PS890	10 Phoenix Lane	(10,690)	(12,293)	(1,603)	-15.0%
PS950	Climate Change	0	(294,861)	(294,861)	0.0%
PS960	Caretaking Services	46,730	57,048	10,318	22.1%
PS970	Office Building Cleaning	62,250	16,646	(45,604)	-73.3%
PS980	Property Services	630,490	593,990	(36,500)	-5.8%
PS990	30/38 Fore Street	(110,970)	(87,768)	23,202	20.9%
PS991	Industrial Units	(119,110)	(112,984)	6,126	5.1%
PS992	Market Walk	(164,730)	(175,217)	(10,487)	-6.4%
PS993	Lowman Green Unit	(10,000)	(8,690)	1,310	13.1%
PS994	Moorhayes Community Centre	0	8,459	8,459	0.0%
PS995	Coggans Well	11,000	(21,000)	(32,000)	-290.9%
<b>Total Property Services</b>		<b>734,240</b>	<b>410,552</b>	<b>(323,688)</b>	<b>-44.1%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(323,688) (a)</b>
<b>Major Cost Changes</b>					
PS810	Phoenix House additional maintenance costs are funded from EMR (see below EMR) Building cleaning has been outsourced during the year, budget for this costs is within PS970			68,722	
PS810	Office cleaning, additional cleaning measures due to Covid-19 has also impacted on this overspend			30,000	
PS850	Building cleaning has been outsourced during the year, budget for this costs is within PS970			15,000	
PS960	Office cleaning, additional cleaning measures due to Covid-19 has also impacted on this overspend			10,000	
PS950	Caretaking Services salary overspend off-set by £8k within Customer First			42,430	
PS950	Spend from Climate change Grant (see changes in Income)				166,152
<b>Major Cost Savings</b>					
PS160	General underspends on Asset Management maintenance			(12,000)	
PS810	Underspend on specific maintenance projects due to office closures (see below EMR)			(35,000)	
PS970	Office Building Cleaning new external contract, cost now sits within individual building codes			(46,000)	
PS980	Salary savings within Property Services due to vacant posts			(40,000)	
PS995	Specific maintenance underspend (see below EMR)			(30,000)	
					<b>(163,000)</b>
<b>Major Changes in Income Levels</b>					
PS950	Climate change grant funding received (see below EMR)			(337,421)	
PS990	Fore Street flat rental income not achieved			22,000	
PS992	Market Walk reduction in void service charges and void income			(12,000)	
					<b>(327,421)</b>
<b>Minor Variations</b>					
					<b>581</b>
<b>Total Expenditure Variation</b>					<b>(323,688) (a)</b>



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21**

**Property Services**

<b>EARMARKED RESERVES</b>		
<b>Utilised 2020/21</b>		
PS980	Reduced release from EQ756 to fund fleet contract - budgeted release was too high	1,083
PS810	EQ828 - Aircon expenditure - Phoenix House	(13,600)
PS810	EQ837 - Cold water pump and ducting works - Phoenix House	(20,192)
PS810	EQ827 - Meeting room furniture, carpet tiles and internal decoration - Phoenix House	(34,961)
<b>Proposed contribution c/fwd to 2021/22</b>		
PS810	Specific maintenance projects Phoenix House	35,000
PS950	Climate Change grant funding	299,421
PS995	Coggans Well high level roof repairs	30,000
	Net movement in earmarked reserves	296,751
<b>Total Expenditure variation after Earmarked Reserves</b>		<b>(26,938)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21

### Leisure Services

Code	Leisure Services	2020/21 Budget £	2020/21 Actual £	Variance £	Variance %
1,000	Employees	2,003,700	1,899,553	(104,147)	-5.2%
2,000	Premises	1,244,050	852,546	(391,504)	-31.5%
3,000	Transport	8,530	3,814	(4,716)	-55.3%
4,000	Supplies and Services	291,010	189,896	(101,114)	-34.7%
<b>Total Direct Expenditure</b>		<b>3,547,290</b>	<b>2,945,809</b>	<b>(601,481)</b>	<b>-17.0%</b>
7,000	External Income	(3,112,540)	(984,796)	2,127,744	68.4%
<b>Net Direct Expenditure</b>		<b>434,750</b>	<b>1,961,013</b>	<b>1,526,263</b>	<b>351.1% (a)</b>
<b>Total Leisure Services Expenditure</b>		<b>434,750</b>	<b>1,961,013</b>	<b>1,526,263</b>	<b>351.1%</b>
<b>Leisure Services - Service units</b>					
RS100	Leisure Facilities Maintenance and Equipment	513,500	232,198	(281,302)	-54.8%
RS110	Leisure Management and Administration	46,420	24,388	(22,032)	-47.5%
RS140	Exe Valley Leisure Centre	(80,230)	806,491	886,721	1105.2%
RS150	Lords Meadow Leisure Centre	(16,732)	585,702	602,434	3600.5%
RS151	Feasibility	0	8,196	8,196	0.0%
RS160	Culm Valley Sports Centre	(28,208)	304,038	332,246	1177.8%
<b>Total Leisure Services Expenditure</b>		<b>434,750</b>	<b>1,961,013</b>	<b>1,526,263</b>	<b>351.1%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>1,526,263 (a)</b>
<b>Major Cost Changes</b>					<b>0</b>
<b>Major Cost Savings</b>					
Specific maintenance across Leisure Centre not been carried out due to Covid-19 closures					
RS100	(see below EMR)			(280,000)	
RS	Saving across all Leisure utilities budgets due to Covid-19 closures (see below EMR)			(108,000)	
RS	Saving on staffing costs due to carrying vacancies and reduction to casual claims			(77,760)	
RS	Savings against vending supplies following decision to discontinue vending sales			(23,925)	
RS	Savings against operational costs largely due to Covid-19 closures			(91,650)	
					<b>(581,335)</b>
<b>Major Changes in Income Levels</b>					
RS	Reduction in income due to Covid-19			2,585,000	
RS	Loss of vending income following decision to discontinue vending sales			32,886	
RS	Recharge to DCC for Dual Use lower than budget			20,500	
RS	Job Retention Scheme grants received for furloughed staff			(520,404)	
					<b>2,117,982</b>
<b>Minor Variations</b>					<b>(10,384)</b>
<b>Total Expenditure Variation</b>					<b>1,526,263 (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2020/21</b>					
<b>Proposed contribution c/fwd to 2021/22</b>					
	EQ764 Specific Maintenance projects across Leisure			220,884	
	EQ764 Utility water EMR			30,000	
Net movement in earmarked reserves					250,884
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>1,777,147</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21

### Revenues and Benefits

Code	Revenues and Benefits	2020/21 Budget £	2020/21 Actual £	Variance £	Variance %
1,000	Employees	699,680	732,893	33,213	4.7%
2,000	Premises	0	0	0	0.0%
3,000	Transport	4,670	3,477	(1,193)	-25.6%
4,000	Supplies and Services	223,620	720,399	496,779	222.2%
	Housing Benefit Payments	11,651,970	12,629,959	977,989	8.4%
	<b>Total Direct Expenditure</b>	<b>12,579,940</b>	<b>14,086,728</b>	<b>1,506,788</b>	<b>12.0%</b>
	Income from Housing Benefit Subsidy	(11,646,970)	(12,610,050)	(963,080)	8.3%
	All other Income	(433,770)	(1,431,519)	(997,749)	230.0%
<b>7,000</b>	<b>External Income</b>	<b>(12,080,740)</b>	<b>(14,041,569)</b>	<b>(1,960,829)</b>	<b>-16.2%</b>
	<b>Net Direct Expenditure</b>	<b>499,200</b>	<b>45,159</b>	<b>(454,041)</b>	<b>-91.0% (a)</b>
	<b>Total Revenues and Benefits Expenditure</b>	<b>499,200</b>	<b>45,159</b>	<b>(454,041)</b>	<b>-91.0%</b>
	<b>Revenues and Benefits - Service units</b>				
RB100	Collection of Council Tax	397,010	394,630	(2,380)	-0.6%
RB200	Collection of Business Rates	(103,370)	(523,527)	(420,157)	-406.5%
RB300	Housing Benefit Admin	117,520	(1,341)	(118,861)	-101.1%
RB340	Local Welfare Assistance Scheme	15,000	15,000	0	0.0%
RB350	Universal Credit Partnership	0	0	0	0.0%
RB400	Housing Rent Allowances	5,000	19,909	14,909	298.2%
RB410	Council Tax Benefit	0	(1,027)	(1,027)	0.0%
RB600	Revenues Recovery Team	68,040	107,653	39,613	58.2%
RB700	NDR - Business Support Grant	0	35,000	35,000	0.0%
RB800	Council Tax Hardship Fund	0	(1,138)	(1,138)	0.0%
	Numerous Cost Centres have been used during the year to hold the various one-off Covid-19 Grants given to businesses. Overall this department has paid out more than £32,000k in 2020/21. All unspent balances have been cleared to reserves to be spent in 2021/22, or returned to Government if not fully claimed.				
	<b>Total Revenues and Benefits Expenditure</b>	<b>499,200</b>	<b>45,159</b>	<b>(454,041)</b>	<b>-91.0%</b>
	<b>Total Expenditure Variation</b>			<b>£ (454,041)</b>	<b>£ (a)</b>
	<b>Major Cost Changes</b>				
	The demand for Housing Benefit in 20/21 was higher than budgeted, see				
	* increased Subsidy received below			<b>977,990</b>	
	Grants paid outside scope to be covered from New Burdens funding			35,000	
	Council Tax Hardship Fund compensation to the C/Tax Collection Fund, please				
	** see grant award detailed below			473,430	
	<b>Major Cost Savings</b>				<b>1,486,420</b>
					<b>0</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21

### Revenues and Benefits

<b>Major Changes in Income Levels</b>	
Increased 20/21 Housing Benefit Subsidy related to increased costs detailed * above	(931,080)
Overpayment recovery which includes HB Sundry Debtors, recovery from ongoing HB and PDP being recovered at DWP	(73,720)
19/20 HB Subsidy Adjustment following 19/20 Audit	41,720
Additional C/Tax Annexe Grant	(7,310)
Additional CTB and HB admin Grant than budgeted	(23,130)
Income received from Court Costs and Penalties lower than budgeted	40,910
Various New Burdens grants from DWP in respect of Housing Benefits - initiatives delivered either within existing resource or to offset additional software costs	(51,300)
HB New Burdens Grant for Grant administration - Test and Trace and Hardship fund	(51,030)
Council Tax Hardship Fund Grant Award, related to increased costs detailed ** above	(474,560)
NNDR New Burdens Grant for Grant administration. (Note £60k to be rolled forward in EMR for continued administration in 21/22 - see below)	(425,000)
	<b>(1,954,500)</b>
<b>Minor Variations</b>	<b>14,039</b>
<b>Total Expenditure Variation</b>	<b>(454,041) (a)</b>
<b>EARMARKED RESERVES</b>	
<b>Utilised 2020/21</b>	
Release from EQ756 to fund fleet contract	(65)
<b>Proposed contribution c/fwd to 2021/22</b>	
RB200 NNDR New Burdens Grants for 21/22 Grant Administration	60,000
Net movement in earmarked reserves	59,935
<b>Total Expenditure variation after Earmarked Reserves</b>	<b>(394,106)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21

### Waste Services

Code	Waste Services	2020/21 Budget £	2020/21 Actual £	Variance £	Variance %
1,000	Employees	2,716,320	2,778,108	61,788	2.3%
2,000	Premises	311,450	308,020	(3,430)	-1.1%
3,000	Transport	875,710	911,548	35,838	4.1%
4,000	Supplies and Services	669,540	579,587	(89,953)	-13.4%
	S106 Expenditure		0	0	
	<b>Total Direct Expenditure</b>	<b>4,573,020</b>	<b>4,577,263</b>	<b>4,243</b>	<b>0.1%</b>
7,000	External Income	(2,583,540)	(2,675,768)	(92,228)	-3.6%
	<b>Net Direct Expenditure</b>	<b>1,989,480</b>	<b>1,901,495</b>	<b>(87,985)</b>	<b>-4.4% (a)</b>
	<b>Total Waste Services Expenditure</b>	<b>1,989,480</b>	<b>1,901,495</b>	<b>(87,985)</b>	<b>-4.4%</b>
	<b>Waste Services - Cost Centres</b>				
FM100	Fleet Management	96,280	130,070	33,790	35.1%
WS650	Street Cleansing	449,720	402,904	(46,816)	-10.4%
WS700	Refuse Collection	460,370	273,793	(186,577)	-40.5%
WS710	Trade Waste Collection	(169,920)	(276,459)	(106,539)	-62.7%
WS725	Kerbside Recycling	605,070	843,386	238,316	39.4%
WS750	Waste Management Staff Unit	273,400	261,102	(12,298)	-4.5%
WS770	Unit 3 Carlu Close	274,560	266,700	(7,860)	-2.9%
	<b>Total Waste Services Expenditure</b>	<b>1,989,480</b>	<b>1,901,495</b>	<b>(87,985)</b>	<b>-4.4%</b>
	<b>Total Expenditure Variation</b>			<b>£ (87,985)</b>	<b>£ (87,985) (a)</b>
	<b>Major Cost Changes</b>				
FM100	Agency - manager post covered by agency			34,500	
WS650	Salary savings due to vacancies - offset by agency spend			18,350	
All Codes	Additional fleet maintenance - funded by EMR release			31,800	
WS650	Additional bins funded by EMR release			8,650	
WS700	Agency costs - offset by salary savings			54,320	
WS700	Clinical waste charges			4,590	
All Codes	Vehicle Damage			37,420	
WS725	Agency overspend			152,000	
WS725	Plant and repairs overspend - spare motor and parts for baler - funded by EMR			7,400	
WS725	Additional bins funded by EMR release			26,500	
WS725	Printing overspend on WEEE mailshot - funded by grant			11,500	
WS725	Fuel stock overspend due to increased rounds			11,700	
WS725	Additional salary costs			5,500	
WS725	WEEE Advertising costs funded by EMR release			4,300	
WS725	Weighing scales for EU paperwork funded by EMR release			3,690	
					<b>412,220</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2020/21**

**Waste Services**

<b>Major Cost Savings</b>		
FM100	Salaries savings due to vacancy - offset by agency spend	(43,780)
WS650	Salary savings due to vacancies - offset by agency spend	(59,230)
WS650	Reduction in fuel costs - reduced mileage and lower fuel prices	(9,500)
WS700	Reduction in printing and postage	(6,030)
WS700	Reduction in chemicals and materials	(2,920)
WS700	Uninsured losses - historical refund. Waste Transfer Station roller door damage 2019. Costs recovered from Hitchcocks insurance	(4,820)
WS700	Salary savings due to vacancies - offset by agency spend	(76,700)
WS700	Reduction in fuel costs - reduced mileage and lower fuel prices	(44,320)
WS710	Salary and agency underspend due to vacancies and revise schedules	(18,600)
WS710	Reduced car allowances	(2,600)
WS710	Equipment underspend. More items in stock	(7,570)
WS710	Bad debt provision not required	(5,800)
WS710	Reduced waste disposal charges due Covid-19 closures	(72,100)
WS725	Recycling credits - voluntary groups - offset against income reduction	(36,880)
WS725	Training underspend due to Covid-19	(3,840)
WS725	Recycling haulage fees	(8,500)
WS750	Salary savings due to vacancies - offset by agency spend	(4,280)
WS770	Uninsured losses - historical refund. Waste Transfer Station roller door damage 2019. Costs recovered from Hitchcocks insurance	(9,625)
WS770	Specific project maint structural works not carried out (see below EMR)	(15,000)
		<b>(432,095)</b>
<b>Major Changes in Income Levels</b>		
FM100	Shared Transport Manager post delayed due to Covid-19	20,000
WS650	Fees and Charges reduced - Grand Western Canal on reduced rate and partial year	7,740
WS700	2019-20 Increased Landfill Shared Savings	(41,800)
WS700	Increased garden permits	(59,200)
WS700	Sale of vehicle	(2,500)
WS700	Sale of wheelie bins	(15,180)
WS700	Increased bulky waste collections	(7,250)
WS710	Reduced income from trade due to Covid-19	15,400
WS710	Internal trade waste charges to services	(20,340)
WS725	Reduced income due to price volatility - Recycling materials	64,000
WS725	Recycling credits - voluntary groups - offset against income reduction	36,090
WS725	Recycling credits increased	(65,750)
All Codes	Job Retention Scheme Funding for furloughed staff	(21,210)
WS725	WEEE grant	(13,280)
		<b>(103,280)</b>
	<b>Minor Variations</b>	<b>35,170</b>
	<b>Total Expenditure Variation</b>	<b>(87,985) (a)</b>
<b>EARMARKED RESERVES</b>		
<b>Utilised 2020/21</b>		
WS725	Release from EQ758 to fund baler repairs	(10,000)
WS725	Release from EQ757 to fund WEEE livery	(4,300)
WS725	Release from EQ745 to fund weight scales for EU paperwork	(3,690)
WS725	Release from EQ744 to fund waste containers	(26,500)
WS650	Release from EQ744 to fund waste containers	(6,500)
FM100	Release from EQ756 to fund fleet contract	(31,798)
	NHB release for Carlu water containment	(12,500)
<b>Proposed contribution c/fwd to 2021/22</b>		
WS770	Structural works to Transfer Station	15,000
	Net movement in earmarked reserves	(80,288)
	<b>Total Expenditure variation after Earmarked Reserves</b>	<b>(168,273)</b>

## HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2020/21

Code	Housing Revenue Account	2020/21 Budget £	2020/21 Actual £	Variance £	Variance %
1,000	Employees	2,891,590	2,457,477	(434,113)	-15.0%
2,000	Premises	197,320	162,982	(34,338)	-17.4%
3,000	Transport	256,060	203,270	(52,790)	
4,000	Supplies and Services	7,532,960	8,452,618	919,658	12.2%
	<b>Total Direct Expenditure</b>	<b>10,877,930</b>	<b>11,276,347</b>	<b>398,417</b>	<b>3.7%</b>
7,000	External Income	(13,323,780)	(13,768,574)	(444,794)	-3.3%
	<b>Net Direct Expenditure</b>	<b>(2,445,850)</b>	<b>(2,492,226)</b>	<b>(46,376)</b>	<b>1.9%</b>
5,000	Internal Recharges	1,481,630	1,440,130	(41,500)	-2.8%
6,500	Capital Charges	964,220	958,496	(5,724)	-0.6%
	<b>Total Indirect Expenditure</b>	<b>2,445,850</b>	<b>2,398,626</b>	<b>(47,224)</b>	<b>1.9%</b>
	<b>Total HRA Expenditure</b>	<b>0</b>	<b>(93,600)</b>	<b>(93,600)</b>	<b>(a)</b>
	<b>Income</b>				
SHO01	Dwelling Rents Income	(12,366,750)	(12,324,685)	42,065	-0.3%
SHO04	Non Dwelling Rents Income	(595,720)	(558,651)	37,069	-6.2%
SHO07	Leaseholders' Service Charges	(21,640)	(26,290)	(4,650)	21.5%
SHO08	Contributions Towards Expenditure	(29,220)	(141,047)	(111,827)	382.7%
SHO10	H.R.A. Investment Income	(53,000)	(64,885)	(11,885)	22.4%
SHO11	Miscellaneous Income	(7,350)	(19,082)	(11,732)	159.6%
	<b>Services</b>				
SHO13A	Repairs and Maintenance	4,099,980	3,529,631	(570,349)	-13.9%
SHO17A	Housing and Tenancy Services	2,323,670	2,683,609	359,939	15.5%
	<b>Accounting entries 'below the line'</b>				
SHO29	Bad Debt Provision Movement	53,000	53,374	374	0.7%
SHO30	Share of Corporate And Democratic Costs	299,040	290,628	(8,412)	-2.8%
SHO32	H.R.A. Interest Payable	1,115,180	1,070,854	(44,326)	-4.0%
SHO34	H.R.A. Transfers to earmarked reserves	2,072,410	1,711,723	(360,687)	-17.4%
SHO36	Financing of capital expenditure	964,220	1,319,183	354,963	36.8%
SHO37	Capital Receipts Reserve Adjustment	(26,000)	(13,000)	13,000	-50.0%
SHO38	Major Repairs Allowance	2,260,000	2,596,285	336,285	14.9%
SHO42	Accumulated absences adjustment	0	(38,873)	(38,873)	0.0%
SHO45	Renewable Energy Transactions	(87,820)	(162,374)	(74,554)	84.9%
	<b>Total HRA Expenditure</b>	<b>0</b>	<b>(93,600)</b>	<b>(93,600)</b>	
	<b>Total HRA Expenditure Variation</b>			<b>£</b>	<b>£</b>
					<b>(93,600) (a)</b>

## HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2020/21

<b>Major Cost Changes</b>		
SHO13A	Staffing vacancies and delay in redevelopment team commencing	(389,870)
SHO13A	Standby contracts ending	(45,000)
SHO13A	Saving on redevelopment overhead budget	(73,230)
SHO13A	Non-employee savings in Planned Maintenance	(211,180)
SHO13A	Non-employee savings in Responsive and Voids Maintenance	(207,210)
SHO13A	Savings on vehicle overheads (including vehicle sales, car allowance and fuel charges for personal use)	(52,890)
SHO13A	Reduced DLO recharge for revenue and capital works due to impact of Covid 19	173,280
SHO13A	Demand for Disabled Facilities Works below budget principally due to Covid 19	57,710
SHO13A	Demand for Private Sector Disabled Facilities Works below budget this was due to Covid 19	185,380
SHO13A	External Cleaning contract spend	23,340
SHO17A	Underspend against the sewage works budget	(50,000)
SHO17A	Underspend against the communal roads budget	(21,000)
SHO17A	Warden services underspend	(28,380)
SHO17A	Various underspends on the Environmental Works budget	(14,410)
SHO17A	Underspend on debt recovery actions	(13,220)
SHO17A	Anti-Social-Behaviour budget underspend	(13,360)
SHO17A	Car Allowance underspend against budget	(15,440)
SHO17A	Shop maintenance budget underspend	(25,490)
SHO17A	Computer Software budget underspend	(14,690)
SHO17A	Salary saving across Tenancy Services	(16,840)
SHO17A	Training budget underspend	(15,440)
SHO17A	Contract dispute-settlement and associated legal costs [total cost £669,120 charged against a £45,210 expense budget]	623,910
SHO17A	Tenant Involvement expenditure below budget	(13,180)
SHO17A	Insurance excess provision unspent	(10,000)
ALL	General Fund recharge below budget	(41,500)
SHO32A	Interest payable below budget	(44,330)
SHO38	Contribution to the Major Repairs Reserve is above budget as the accounting requirements allow a transfer equal to the depreciation charge for the year	336,290
		<b>83,250</b>
<b>Major Changes in Income Levels</b>		
SHO01	Overall Dwelling Rent budget below budget due to slight shortfall in social rents and bad debt write-offs in Q4	42,070
SHO04	Garage rent income below budget	40,950
SHO08	The workforce have been able to conduct rechargeable works that have not been impacted by Covid-19, this has aided in the shortfall in other areas impacted by the pandemic	(111,830)
SHO10	Investment Income above budget	(11,890)
SHO11	Sundry Income above budget	(11,730)
SHO45	Government contribution for furloughed staff salaries	(29,060)
SHO45	Renewable Energy Transactions	(74,550)
		<b>(156,040)</b>
	<b>Minor Variances totalling</b>	<b>(20,810)</b>
	<b>Total HRA Expenditure Variation</b>	<b>(93,600) (a)</b>
<b>EARMARKED RESERVES (memorandum account)</b>		
<b>Transferred/(Utilised) 2020/21</b>		
	£	£
		0
	Affordable Rent Surplus utilised for capital purposes	
	Renewable Energy Fund utilised from the reserve for capital	(135,504)
	Housing Maintenance Fund transferred for capital expenditure	(225,183)
	Budgeted transfer to the Renewable Energy Fund	89,000
	Budgeted transfer to the Affordable Rent reserve	87,000
	Budgeted transfer to the Housing Maintenance Fund	1,190,632
	Budgeted transfer to the Loan Premium Deficit reserve	705,778
		<b>1,711,723</b>
<b>Proposed contribution c/fwd to 2021/22</b>		
	Affordable Rent Surplus	63,130
	Renewable Energy Fund	73,374
	Housing Maintenance Fund final transfer	(42,904)
		<b>93,600</b>
	Net movement in earmarked reserves (other than that shown as part of main HRA Summary)	<b>93,600</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>	<b>0</b>



**GENERAL FUND AND HOUSING REVENUE ACCOUNT EARMARKED RESERVES SUMMARY 2020/21**
**EARMARKED RESERVES AT 31 March 2021**

Total Miscellaneous General Fund Reserves	Cost Centres	B/F 31/3/20	(Cont To Emr)	Utilisation of EM	Transfers	C/F 31/3/21
Capital Earmarked Reserves	EQ650	(301,165)	0	46,000	0	(255,165)
NNDR Reserve	EQ659	(720,759)	(3,475,380)	150,500	0	(4,045,639)
New Homes Bonus Reserve	EQ653	(3,498,874)	(1,418,190)	1,855,733	0	(3,061,331)
<b>Other GF Revenue Reserves</b>	<b>Cost Centres</b>	<b>B/F 31/3/20</b>	<b>(Cont To Emr)</b>	<b>Utilisation of EM</b>	<b>Transfers</b>	<b>C/F 31/3/21</b>
Capital EMR PSH Grants	EQ652	(305,220)	0	52,090	0	(253,130)
Economic Development EMR	EQ654	(101,000)	0	0	0	(101,000)
ICT Projects Reserve	EQ655	(23,446)	(316,960)	10,078	0	(330,329)
Cullompton Rail Station	EQ656	(40,000)	(120,500)	0	0	(160,500)
Flood Defence Ashleigh Park Bampton	EQ657	(67,000)	0	0	0	(67,000)
Phoenix Lane PC's Conversion	EQ658	(38,000)	0	0	38,000	0
Gen Reserves - Support for 2021-22 budget	EQ660	0	0	0	(223,746)	(223,746)
High St Innovator Payment	EQ681	(1,859)	0	1,349	0	(510)
Emr Corp Training	EQ666	0	(12,000)	0	0	(12,000)
Car Park Machine Replacement	EQ686	(6,000)	(3,000)	0	0	(9,000)
Gypsies and Travellers	EQ698	(7,000)	0	7,000	0	0
Cred Market Square Resurfacing	EQ699	(20,000)	0	0	0	(20,000)
Community Dev Tap Fund Contr (CD200)	EQ701	(4,306)	0	0	0	(4,306)
Community Dev Seed Grant Fund (CD200)	EQ702	0	0	0	0	0
Community Dev Pct Money (CD210)	EQ703	0	0	0	0	0
Pannier Mkt Clock Tower Repair (CD300)	EQ704	0	0	0	0	0
Cemetery Grave Shoring Equip (ES100)	EQ705	(553)	0	0	553	0
Multi-Story Planned Works (CP520)	EQ706	(80,000)	(5,000)	80,000	0	(5,000)
Resurfacing Amenity Car Parks (CP530)	EQ707	(58,352)	0	12,670	0	(45,682)
Struct Surfacing P&D Car Parks (CP540)	EQ708	(2,600)	0	0	0	(2,600)
CCTV Initiatives Tiv TC Proj (ES200)	EQ709	(6,970)	0	6,970	0	0
Community Safety Partnership (ES256)	EQ710	(14,702)	0	3,379	0	(11,324)
P Sector Housing (ES354)	EQ711	(24,524)	0	0	0	(24,524)
PSH - Rogue Landlord Grant	EQ712	(43,027)	0	0	0	(43,027)
Parks & O Spaces Shelter Maint (ES450)	EQ713	(42,381)	0	0	0	(42,381)
Parks & O Spaces Tree Inspection (ES450)	EQ714	(25,426)	0	0	0	(25,426)
Air Quality Monitoring (ES660)	EQ716	(2,708)	0	0	0	(2,708)
Ground Maintenance Service (GM960)	EQ717	(12,663)	0	0	12,663	0
Corp Training (HR200)	EQ718	(8,515)	0	0	0	(8,515)
ICT Staff Unit Training (IT600)	EQ719	(2,550)	0	0	0	(2,550)
District Elections (LD201)	EQ720	0	(25,000)	0	0	(25,000)
Elected Members Training (LD300)	EQ721	(15,000)	(5,000)	0	0	(20,000)
PR400 Economic Development	EQ722	(97,000)	(92,364)	27,175	(100,000)	(262,189)
Land Charges Software Licence (PR210)	EQ723	(5,000)	0	0	0	(5,000)
New Burdens Grant Fund - LLC	EQ724	(19,263)	0	0	0	(19,263)
LABGI Local Auth Bus Grow Init (PR400)	EQ725	(12,051)	0	0	0	(12,051)
Brownfield Shared Plan DCLG (PR600)	EQ726	(36,263)	0	0	0	(36,263)
Forward Planning GESP Post 18M (PR600)	EQ727	0	0	0	0	0
Statutory Development Plan (PR810)	EQ728	(476,704)	(100,000)	70,370	0	(506,334)
Custom Build Grant (PR810)	EQ729	(76,277)	0	0	0	(76,277)
Community Housing Fund	EQ741	(111,485)	0	3,125	0	(108,360)
Homelessness Support	EQ742	(307,498)	(154,552)	101,660	0	(360,390)
Rough Sleeping Initiative	EQ743	(33,984)	(57,701)	0	0	(91,685)
Replacement Waste Containers	EQ744	(75,000)	0	33,000	0	(42,000)
Waste Options Report	EQ745	(18,980)	0	3,690	0	(15,290)
Food Protection	EQ746	(14,550)	0	0	0	(14,550)
Brexit Reserve	EQ747	(32,847)	0	0	0	(32,847)
Finance Additional Staff Costs	EQ748	(17,000)	0	17,000	0	0
Finance System Improvements	EQ749	0	(16,720)	0	0	(16,720)
Fleet Contract Fund	EQ756	(329,647)	(799,600)	345,343	0	(783,904)
Livery Wraps -Waste Vehicles	EQ757	(26,600)	0	4,300	20,600	(1,700)
Recycling Baler Repairs	EQ758	(10,000)	0	10,000	0	0
Mobile Phone Contract	EQ759	(5,000)	(5,000)	0	0	(10,000)
Waste Infrastructure	EQ769	(1,250,000)	(777,700)	0	0	(2,027,700)
Cs Replacement Scanners	EQ770	(10,000)	0	0	0	(10,000)
Industrial Unit Specific Maint	EQ771	(20,000)	0	0	0	(20,000)
Coggans Well Roof Repairs	EQ772	(6,240)	(30,000)	0	6,240	(30,000)
Tree Works	EQ773	(10,000)	(17,300)	0	0	(27,300)
Planning Legal Expense Reserve	EQ774	(100,000)	0	0	0	(100,000)
Building Control Emr	EQ775	(17,000)	0	0	0	(17,000)
CS Cust Welfare Officer B/Fill	EQ776	0	(21,670)	0	0	(21,670)
C/Tax Smoothing Reserve	EQ777	0	(239,911)	0	0	(239,911)
Hfx System Upgrade - HR	EQ778	0	(25,000)	0	0	(25,000)
Play Area-Paddling Pool Resin	EQ779	0	(30,000)	0	0	(30,000)
Housing Advisers Programme	EQ780	0	(20,000)	0	0	(20,000)
J28 Cullompton	EQ781	0	(100,000)	0	0	(100,000)
Plan-Test Nat Model Des Codes	EQ782	0	(50,000)	0	0	(50,000)

**GENERAL FUND AND HOUSING REVENUE ACCOUNT EARMARKED RESERVES SUMMARY 2020/21**
**EARMARKED RESERVES AT 31 March 2021**

Legal Case Management System	EQ783	0	(15,080)	0	0	(15,080)
C-19 Compliance & Enforce Grant	EQ784	0	(30,976)	0	0	(30,976)
Climate Change Grant	EQ785	0	(299,421)	0	0	(299,421)
Carlu Close Specific Projects	EQ786	0	(15,000)	0	0	(15,000)
21-22 Cont'D Nndr Grants Admin	EQ787	0	(160,000)	0	100,000	(60,000)
Boundary Review	EQ788	0	(45,000)	0	0	(45,000)
Member Srv Additional Staffing	EQ789	0	(14,000)	0	0	(14,000)
Planning Improvement Programme	EQ790	0	(250,000)	0	0	(250,000)
Post Covid-19 Income Recovery	EQ791	0	(300,000)	0	0	(300,000)
PR400-Street Name Post Replace	EQ802	(20,000)	0	0	0	(20,000)
MHCLG Covid-19 General Grant	EQ809	(38,976)	0	38,976	0	0
Capacity Funding- EUE	EQ820	(22,047)	0	6,128	0	(15,919)
Neighbourhood Planning Funding	EQ821	(20,500)	(20,000)	3,050	0	(37,450)
Culm Garden Village Project	EQ824	(678,145)	(130,000)	155,936	0	(652,209)
Flood Projects (PS400)	EQ826	(32,400)	0	0	0	(32,400)
Phoenix Hse Replace Fire Panel (PS810)	EQ827	(91,000)	(35,000)	34,961	15,000	(76,039)
Phoenix Hse Meeting Rm Aircon (PS810)	EQ828	(20,000)	0	13,600	0	(6,400)
Old Road Depot (PS850)	EQ829	(10,000)	0	0	0	(10,000)
Property Serv MS Op Vehicle (PS980)	EQ830	(12,000)	0	0	12,000	0
Recycling Vehicle Refurb (WS725)	EQ833	0	0	0	0	0
Waste Response Costs (WS)	EQ834	0	0	0	0	0
Insurance MMI (CM300)	EQ835	(86,278)	0	0	0	(86,278)
Members iPad (LD300)	EQ836	(8,275)	0	0	0	(8,275)
Property Maint Reserve	EQ837	(773,376)	(395,000)	419,192	0	(749,184)
GF Shops (PS)	EQ838	(237,000)	0	30,000	0	(207,000)
Equipment Sinking Fund	EQ684 & EQ750-755 & EQ839	(510,379)	(194,200)	29,220	54,900	(620,459)
Maintenance Sinking Fund	EQ685 & EQ763-768	(497,968)	(333,584)	0	0	(831,552)
Plant Sinking Fund	EQ760-761	(222,500)	(34,360)	0	63,790	(193,070)
<b>Total Other GF Revenue Reserves</b>		<b>(7,353,035)</b>	<b>(5,296,599)</b>	<b>1,520,261</b>	<b>0</b>	<b>(11,129,373)</b>

<b>Section 106</b>	<b>Various</b>	<b>(1,639,818)</b>	<b>(193,841)</b>	<b>230,889</b>	<b>0</b>	<b>(1,602,771)</b>
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<b>Developers Contributions - Open Space Maintainer</b>	<b>Cost Centres</b>	<b>B/F 31/3/20</b>	<b>(Cont To Emr)</b>	<b>Utilisation of EM</b>	<b>Transfers</b>	<b>C/F 31/3/21</b>
Dev Cont Linear Park	EQ638	(42,638)	0	4,170	0	4,170
W52 Popham Close Comm Fund	EQ640	(14,090)	0	1,950	0	1,950
W67 Moorhayes Com Dev Fund	EQ641	(13,403)	0	1,630	0	1,630
W69 Fayrecroft Willand Ex West	EQ642	(33,360)	0	4,620	0	4,620
W70 Developers Contribution	EQ643	(39,758)	0	6,650	0	6,650
Dev Cont Winswood Crediton	EQ644	(31,478)	0	3,080	0	3,080
<b>Total Developers Maintenance Reserves</b>		<b>(174,727)</b>	<b>0</b>	<b>22,100</b>	<b>0</b>	<b>(152,627)</b>

<b>Total Developers Contributions / s106 Funds</b>		<b>(1,814,545)</b>	<b>(193,841)</b>	<b>252,989</b>	<b>0</b>	<b>(1,755,398)</b>
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<b>TOTAL GENERAL FUND EARMARKED RESERVES</b>		<b>(13,688,379)</b>	<b>(10,384,010)</b>	<b>3,825,482</b>	<b>0</b>	<b>(20,246,906)</b>
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**Net movement into General Fund Earmarked Reserves = (TREM)**

	<b>(6,558,528)</b>	<b>0</b>
	<b>6,558,528</b>	<b>0</b>

<b>HRA Earmarked Reserves</b>	<b>Cost Centres</b>	<b>B/F 31/3/20</b>	<b>(Cont To Emr)</b>	<b>Utilisation of EM</b>	<b>Transfers</b>	<b>C/F 31/3/21</b>
HRA Sewage Treatment Plant works	EQ691	(30,000)	0	0	0	(30,000)
Renewable Energy Fund E.M.R.	EQ692	(674,243)	(162,374)	135,503	0	(701,114)
HRA Affordable Rent Surplus	EQ693	(48,800)	(150,130)	0	0	(198,930)
Housing Maintenance E.M.R.	EQ694	(14,198,285)	(1,190,632)	268,088	0	(15,120,829)
HRA Premium Deficit for PWLB loan	EQ696	(2,810,527)	(705,778)	0	0	(3,516,306)
<b>Total HRA EARMARKED RESERVES</b>		<b>(17,761,856)</b>	<b>(2,208,914)</b>	<b>403,591</b>	<b>0</b>	<b>(19,567,178)</b>

**Net movement into HRA Earmarked Reserves = (HOTREM)**

	<b>(1,805,323)</b>	<b>0</b>
	<b>1,805,323</b>	<b>0</b>

<b>GRAND TOTAL OF MDDDC EARMARKED RESERVES</b>		<b>(31,450,234)</b>	<b>(12,592,924)</b>	<b>4,229,073</b>	<b>0</b>	<b>(39,814,085)</b>
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## GENERAL FUND &amp; HRA GRANTS RECEIVED SUMMARY 2020/21

## Grants Credited to Taxation &amp; Non-Specific Grant Income

Name of Grant	Amount Received £	Amount Paid Out £	Amount Remaining £
Covid-19 Additional Scheme (ARG)	(2,377,393)	2,360,496	(16,897)
NDR Business Support Grant	(1,129,000)	1,129,000	-
Economic Vulnerability & Hardship	(107,440)	98,100	(9,340)
Covid-19 Income Compensation Scheme	(2,019,144)	N/A	N/A
New Homes Bonus	(1,418,189)	N/A	N/A
Covid-19 Non-Ringfenced Grant	(1,157,619)	N/A	N/A
Rural Services Delivery Grant	(466,695)	N/A	N/A
Other Non-Ringfenced Grant	(8,103)	N/A	N/A
<b>Subtotal</b>	<b>(8,683,583)</b>	<b>3,587,595</b>	<b>(26,238)</b>

N.B. Where the Amount Paid Out is N/A this is because the grant was not paid to external beneficiaries, but rather utilised to cover the Council's in-year expenses or earmarked for future purposes.

## Grants Credited to Services

Name of Grant	Amount Received £
<b>Corporate Management</b>	
Grant for Tiverton Hub Costs	(22,652)
DCC Covid-19 Costs Across Services	(49,400)
<b>Environmental Services</b>	
Section 106	(65,797)
<b>General Fund Housing</b>	
Flexible Homelessness Support Grant	(154,552)
Rough Sleeping Initiative	(120,305)
<b>Planning &amp; Regeneration</b>	
Section 106 - Public Open Space	(128,044)
MHCLG Garden Village Project	(130,000)
MHCLG Section 31 Development Management	(270,500)
Historic England Grant	(97,901)
<b>Property Services</b>	
Climate Change Grants	(337,421)
<b>Revenues and Benefits</b>	
MHCLG 2020/21 Business Support	(170,000)
BEIS 2020/21 November Lockdown	(166,800)
NDR Cost of Collection Grant	(110,909)
DWP Council Tax Admin Grant	(169,402)
DWP Housing Benefit Admin Grant	(68,483)
Rent Allowances	(12,351,203)
Council Tax Hardship Fund	(474,560)
BEIS 2020/21 Business Support	(76,500)
DWP Resource Management Grant	(51,300)
Test & Trace Hardship Fund	(51,030)
Other grants (various services)	(139,953)
Covid-19 Job Retention Scheme (Furlough)	(594,687) <i>(see below)</i>
<b>Subtotal</b>	<b>(15,801,400)</b>

**Capital Grants Receipts in Advance**

<b>Name of Grant</b>	<b>Amount Received £</b>
Affordable Housing	(407,885)
Disabled Facility Grant	(570,600)
<b>Subtotal</b>	<b>(978,485)</b>

<b>Total Grants Received (Gross)</b>	<b>(25,463,468)</b>
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**Covid-19 Job Retention Scheme (Furlough)**

<b>Service Area</b>	<b>Amount Received £</b>
Customer Services	(6,708)
Grounds Maintenance	(8,715)
HRA	(29,060)
Property Services	(8,590)
Recreation & Sport	(520,404)
Waste Services	(21,210)
<b>Subtotal</b>	<b>(594,687)</b>

**Grants Where The Council Acts As Agent**

<b>Name of Grant</b>	<b>Amount Received £</b>	<b>Amount Paid Out £</b>	<b>Amount Remaining £</b>
NDR Business Support Grant	(22,580,000)	19,890,000	(2,690,000)
Covid-19 National Scheme (LRGS)	(1,461,564)	1,005,923	(455,641)
Covid-19 Tier 2 Open	(615,429)	612,783	(2,646)
Covid-19 Tier 2 Closed	(172,401)	124,879	(47,522)
Covid-19 Tier2/3 Pub	(64,000)	53,000	(11,000)
Covid-19 Lockdown 3 Closed	(4,383,000)	3,081,000	(1,302,000)
Covid-19 Lockdown 3 Addendum	(4,489,089)	3,162,785	(1,326,304)
Self Isolation Payments	(110,496)	56,500	(53,996)
<b>Subtotal</b>	<b>(33,875,979)</b>	<b>27,986,869</b>	<b>(5,889,110)</b>

Code	Scheme	Adjusted Capital Programme 2020/21	Total Actual Spend to 31/03/21	Variance to 2020/21 to budget	Slippage to be carried forward to 2021/22	To Earmarked Reserve	Notes
		£000's	£000's	£000's	£000's	£000's	
<b>General Fund Projects</b>							
<b>Leisure</b>							
CA642	Reception infrastructure review - All sites	120,000	0	-120,000	120,000		This project will slip to 22/23
CA643	All Leisure Etarmis - Security Swipe - (linked to security project)	30,000	0	-30,000	30,000		This project will slip to 22/23
<b>Phoenix House</b>							
CA487	Etarmis - Security Swipe - (linked to security project)	50,000	0	-50,000	50,000		This project will slip to 22/23
CA488	Boiler replacement & controls	90,000	83,836	-6,164			Project complete
<b>General Car parks</b>							
CA489	MSCP Capital Project - Phase 2	589,000	681,670	92,670			}
CA709	MSCP improvements (refer to Matrix condition report)	133,000	133,000	0			} As per Cabinet report Aug 2019 this overspend has been met by
CA718	MSCP-Top Deck surfacing	120,000	122,000	2,000			} Revenue EMR's
<b>MDDC Depot Sites</b>							
CA830	Carlu Close - Interceptor upgrade	10,000	0	-10,000			This project is under £20k Dimimimis & has therefore been charged to Revenue
CA833	Carlu Close - Water containment for Water Transfer Station	80,000	0	-80,000			This project is under £20k Dimimimis & has therefore been charged to Revenue
CA831	Carlu Close - Solar PV options	18,000	32,081	14,081			Project complete
<b>Play Areas</b>							
CA472	Open Space Infrastructure (incl Play Areas)	50,000	0	-50,000	40,000		Required budget slipped to 2021/22
CA632	Play area refurbishment - Amory Park Tiverton	49,000	0	-49,000	74,000		Required budget slipped to 2021/22. Additional £25k NHB from CA628
CA628	Play area refurbishment - West Exe Recreation Ground Tiverton	50,000	74,782	24,782	0		Project Complete - This project has been be funded in total by S106. £25k NHB to be redirected to CA632 & £25k NHB to be redirected to CA648
CA647	Play area refurbishment - Glebelands Cheriton Bishop	0	34,586	34,586	0		Project Complete - This project has been be funded in total by S106.
CA648	Play area refurbishment - Chestnut Drive Willand				25,000		Required budget slipped to 2021/22. £25k NHB from project CA628 slipped to fund this scheme
<b>MDDC Shops &amp; Industrial Units</b>							
CA583	Market Walk - Flat roof replacement	30,000	0	-30,000	30,000		Remaining budget slipped to 2021/22
<b>Other Projects</b>							
CA491	Fire Dampeners - Corporate sites	80,000	0	-80,000	80,000		Remaining budget slipped to 2021/22
CA485	GP Practice NHS Hub Building	2,175,000	0	-2,175,000	2,175,000		Remaining budget slipped to 2021/22 -MDDC loan contribution now due towards end of scheme
CA490	West Exe South - Remodelling - additional parking spaces	90,000	0	-90,000	90,000		Remaining budget slipped to 2021/22
CA473	Land drainage flood defence schemes - St Marys Hemyock	50,000	0	-50,000	50,000		Remaining budget slipped to 2021/22
CA420	Land drainage flood defence schemes - Ashleigh Park Bampton	87,000	0	-87,000	87,000		Remaining budget slipped to 2021/22
CA574	Fore Street Flats refurbishment	47,000	0	-47,000	47,000		This project will slip to 22/23
CA476	Tiverton Cemetery - Infrastructure extension	47,000	49,349	2,349			Project complete

Code	Scheme	Adjusted Capital Programme 2020/21 £000's	Total Actual Spend to 31/03/21 £000's	Variance to 2020/21 to budget £000's	Slippage to be carried forward to 2021/22 £000's	To Earmarked Reserve £000's	Notes
CA576	Tiverton Town Centre improvements	140,000	0	-140,000	140,000		Remaining budget slipped to 2021/22
CA832	Land acquisition for operational needs	1,000,000	0	-1,000,000	1,000,000		Remaining budget slipped to 2021/22
<b>HIF Schemes</b>							
CA719	Cullompton Town Centre Relief Road (HIF) bid	3,884,000	324,589	-3,559,411	3,605,000		Remaining budget slipped to 2021/22
CA720	Tiverton EUE A361 Junction Phase 2 (HIF) (bid)	284,000	120,976	-163,024	166,000		Remaining budget slipped to 2021/22
<b>Economic Development Schemes</b>							
CA582 *	Hydro Mills Electricity Project	680,000	0	-680,000			This Project is already included in the 21/22 Capital Programme, the total forecast cost is £800k proposed to be funded by borrowing, unless any other external grant funded sources can be secured.
<b>ICT Projects</b>							
CA492	Final phase of Desktop estate replacement/refresh	50,000	2,220	-47,780	48,000		Remaining budget slipped to 2021/22
CA456	CRM replacement	175,000	0	-175,000	175,000		Remaining budget slipped to 2021/22. This will be cloud based and highly likely to be revenue in nature. It is envisaged that Yr1 costs will be circa £193k.
CA433	Unified Communications/telephony	74,000	0	-74,000	66,000		Remaining budget slipped to 2021/22 (£8k charged to Revenue in 20/21)
CA425	Server farm expansion/upgrades	84,000	0	-84,000	74,000		Remaining budget slipped to 2021/22 (£10k charged to Revenue in 20/21)
CA437	Digital Transformation	33,000	0	-33,000	33,000		Remaining budget slipped to 2021/22. High likely to be Revenue in nature.
CA480	Lalpac Licensing System replacement	80,000	0	-80,000	80,000		Remaining budget slipped to 2021/22. To be considered in conjunction with the CRM Project (CA456).
<b>Other General Fund Development Projects</b>							
CA493	Other projected 3 Rivers Borrowing	2,399,000	0	-2,399,000	2,399,000		Remaining budget slipped to 2021/22
CA462	3 Rivers Scheme - Riverside Development (rear of Town Hall) Tivertc	3,923,000	1,317,827	-2,605,173	2,605,000		Remaining budget slipped to 2021/22
CA486	3 Rivers scheme - Knowle Lane, Cullompton	8,002,000	0	-8,002,000	8,002,000		Remaining budget slipped to 2021/22
CA581	Post Hill, Tiverton	3,605,000	969,429	-2,635,571			This project spend relates to acquisition of land. Scheme build cost are detailed in the forward 21/22 Capital programme extending into the life of the MTFP
CA483	3 Rivers Scheme - Threwstones, Tiverton	23,000	0	-23,000			Project complete
CA484	3 Rivers Scheme - Orchard House, Halberton	446,000	0	-446,000	446,000		Remaining budget slipped to 2021/22
		<b>28,877,000</b>	<b>3,946,344</b>	<b>(24,930,656)</b>	<b>21,737,000</b>	<b>0</b>	
<b>Private Sector Housing Grants</b>							
CG201	Disabled Facilities Grants-P/Sector	572,000	370,918	-201,082		176,000	} This underspend will remain in DFG EMR in CGU }
CG208	Wessex Reinvestment Trust Grants Scheme	75,000	100,000	25,000			
		<b>647,000</b>	<b>470,918</b>	<b>(176,082)</b>	<b>0</b>	<b>176,000</b>	
<b>Total General Fund Projects</b>		<b>29,524,000</b>	<b>4,417,262</b>	<b>(25,106,738)</b>	<b>21,737,000</b>	<b>176,000</b>	

Code	Scheme	Adjusted Capital Programme 2020/21	Total Actual Spend to 31/03/21	Variance to 2020/21 to budget	Slippage to be carried forward to 2021/22	To Earmarked Reserve	Notes
		£000's	£000's	£000's	£000's	£000's	
<b>HRA Projects - Existing Housing Stock</b>							
CA100	Major Repairs to Housing Stock	2,561,000	1,937,512	-623,488	495,000	128,000	Remaining budget of £495k slipped to 2021/22. The remaining £128k will remain in the MRA EMR
CA111	Renewable Energy Fund	250,000	135,503	-114,497		114,000	Remaining budget slipped to 2021/22
CA150	27A Broad Lane, Tiverton	0	27,896	27,896			Additional unit converted by DLO - funded by 1:4:1 Receipts & HMF
CA153	22A Brewin Road, Tiverton	0	35,266	35,266			Additional unit converted by DLO - funded by 1:4:1 Receipts & HMF
CG200	Home Adaptations - Disabled Facilities	314,000	242,291	-71,709		72,000	Remaining budget slipped to 2021/22
<b>Housing Development Schemes</b>							
CA146	HRA Regeneration Scheme 1	2,000,000	0	-2,000,000	2,000,000		Remaining budget slipped to 2021/22
CA145	RTB Buyback 103 Queensway	0	159,995	159,995	0		RTB Buyback - funded by 1:4:1 Receipts & HMF
CA147	Affordable Housing/Purchase of ex RTB	500,000	0	-500,000	0	244,000	Balance of budget following two RTB's (CA145 & CA149) will remain in EMR
CA124	Queensway (Beech Road) Tiverton (3 units)	287,000	2,915	-284,085	284,000		Remaining budget slipped to 2021/22
CA141	Round Hill Tiverton- Site	1,500,000	0	-1,500,000	1,500,000		Remaining budget slipped to 2021/22
CA148	RTB Buyback 16 Somerville Park	0	0	0	0		
CA149	RTB Buyback Flat 5 Blagdon Place	0	95,619	95,619	0		RTB Buyback - funded by 1:4:1 Receipts & HMF
<b>HRA Other Projects</b>							
CA126	Sewerage Treatment Works - Washfield	25,000	0	-25,000	25,000		Remaining budget slipped to 2021/22
<b>Total Housing Revenue Account Projects</b>		<b>7,437,000</b>	<b>2,636,997</b>	<b>(4,800,003)</b>	<b>4,304,000</b>	<b>558,000</b>	
<b>2020/21 CAPITAL PROGRAMME GRAND TOTAL</b>		<b>36,961,000</b>	<b>7,054,258</b>	<b>(29,906,742)</b>	<b>26,041,000</b>	<b>734,000</b>	

Code	Funding Stream	Adjusted Capital Programme 2020/21 £000's	Total Actual Funding to 31/03/21 £000's
<b>General Fund Projects</b>			
9801	S106 & Affordable Housing Contributions	50,000	124,070
9990	General Capital Reserve	138,000	60,985
9701	Govt Grant (DCLG passported from DCC)	647,000	485,469
9727	New Homes Bonus (GF)	1,751,000	888,856
9957	Private Sector Housing Grants EMR	0	14,936
9980	Contribution from existing Useable Capital Receipts	307,000	51,970
9942	Borrowing	24,888,000	2,317,083
9954	Other Capital Grants Unapplied	20,000	0
9990	Economic Development EMR	80,000	14,985
9958	Heritage Enterprise Grant Bid	600,000	0
9990	ICT EMR	50,000	32,190
9990	Other EMR	140,000	174,640
9959	HIF Funding	853,000	460,503
<b>Total General Fund Projects</b>		<b>29,524,000</b>	<b>4,625,687</b>
<b>HRA Projects</b>			
9980	Useable Capital Receipts	1,125,000	242,291
9710	MRA Reserve	2,561,000	1,952,077
9727	New Homes Bonus (HRA)	21,000	0
9980	UCR 1:4:1 replacement homes	836,000	111,477
9990	Renewable energy EMR	250,000	135,503
9990	Housing Maintenance Fund	1,047,000	240,168
9990	Affordable rents surplus EMR	72,000	0
9801	S106 & Affordable Housing Contributions	0	0
9990	HRA EMR	25,000	14,913
9704	Home England Grant	0	14,556
9942	Borrowing	1,500,000	0
<b>Total HRA Projects</b>		<b>7,437,000</b>	<b>2,710,986</b>
<b>2020/21 CAPITAL PROGRAMME GRAND TOTAL FUNDING</b>		<b>36,961,000</b>	<b>7,336,672</b>