

Community Development

		2021/22 Budget £	2021/22 Actual £	Variance £	Variance %
Code	Community Development				
1,000	Employees	83,040	78,178	(4,862)	-5.9%
2,000	Premises	48,730	45,778	(2,952)	-6.1%
3,000	Transport	0	0	0	0.0%
4,000	Supplies and Services	160,710	154,869	(5,841)	-3.6%
Total Direct Expenditure		292,480	278,825	(13,655)	-4.7%
7,000	External Income	(74,560)	(79,554)	(4,994)	-6.7%
Net Direct Expenditure		217,920	199,271	(18,649)	-8.6% (a)
Total Community and Development Expenditure		217,920	199,271	(18,649)	-8.6%
Community and Development - Service units					
CD200	Community Development	138,500	140,724	2,224	1.6%
CD300	Tiverton Pannier Market	79,420	58,437	(20,983)	-26.4%
CD305	Market - Electric Nights	0	110	110	0.0%
CD400	Crediton Market Square	0	0	0	0.0%
Total Community and Development Expenditure		217,920	199,271	(18,649)	-8.6%
				£	£
Total Expenditure Variation				(18,649)	(a)
Major Cost Changes					0
Major Cost Savings					0
Major Changes in Income Levels					0
Minor Variations					(18,649)
Total Expenditure Variation				(18,649)	(a)
EARMARKED RESERVES					
Utilised 2020/21					
CD300	EQ701 - release to fund Communities Together Fund Grant paid out			(2,200)	
	EQ699 Release to fund Crediton Town Square resurfacing			(3,421)	
Proposed contribution c/fwd to 2022/23					
Net movement in earmarked reserves					(5,621)
Total Expenditure variation after Earmarked Reserves					(24,270)

Corporate Management

		2021/22 Budget	2021/22 Actual	Variance	Variance
Code	Corporate Management	£	£	£	%
1,000	Employees	1,328,170	1,350,364	22,194	1.7%
2,000	Premises	0	0	0	0.0%
3,000	Transport	2,210	273	(1,937)	-87.7%
4,000	Supplies and Services	104,090	248,668	144,578	138.9%
Total Direct Expenditure		1,434,470	1,599,305	164,835	11.5%
7,000	External Income	0	(91,870)	(91,870)	0.0%
Net Direct Expenditure		1,434,470	1,507,435	72,965	5.1% (a)
Total Corporate Expenditure		1,434,470	1,507,435	72,965	5.1%
Corporate Management Service Units					
CM100	Leadership Team	406,590	460,180	53,590	13.2%
CM210	Performance, Governance and Data	95,740	62,245	(33,495)	-35.0%
CM300	Corporate Fees/charges	144,440	212,199	67,759	46.9%
CM340	Unison	8,010	308	(7,702)	-96.2%
CM600	Pension Back funding	779,690	772,503	(7,187)	-0.9%
CM800	Tiverton Hub	0	0	0	0.0%
Total Corporate Expenditure		1,434,470	1,507,435	72,965	5.1%
				£	£
Total Expenditure Variation				72,965 (a)	
Major Cost Changes					
Director of Place post not budgeted				49,342	
Budgeted net corporate vacancy savings included within Service Variances				100,000	
Additional external audit fees				36,300	
				185,642	
Major Cost Savings					
0					
Major Changes in Income Levels					
Unring-fenced grant received to partially offset additional Audit Fees and Transparency requirements				(27,037)	
Bad Debt Provision for the year has reduced to reflect lower levels of long term debt				(62,900)	
				(89,937)	
Minor Variances					
				(22,740)	
Total Expenditure Variation				72,965	
EARMARKED RESERVES					
Utilised 2020/21					
Proposed contribution c/fwd to 2022/23					
Net movement in earmarked reserves				0	
Total Expenditure variation after Earmarked Reserves				72,965	

Car Parks

		2021/22 Budget £	2021/22 Actual £	Variance £	Variance %
Code	Car Parks				
1,000	Employees	0	0	0	0.0%
2,000	Premises	254,720	208,654	(46,067)	-18.1%
3,000	Transport	0	0	0	0.0%
4,000	Supplies and Services	71,800	72,629	829	1.2%
Total Direct Expenditure		326,520	281,282	(45,238)	-13.9%
7,000	External Income	(855,770)	(737,622)	118,148	13.8%
Net Direct Expenditure		(529,250)	(456,339)	72,911	13.8% (a)
Total Car Park Expenditure		(529,250)	(456,339)	72,911	13.8%
Car Park - Service units					
CP520	Multi-Storey Car Park (MSCP)	(81,410)	(81,383)	27	0.0%
CP530	Amenity Car Parks	38,530	16,197	(22,333)	-58.0%
CP540	Paying Car Parks	(486,370)	(391,153)	95,217	-19.6%
Total Car Park Expenditure		(529,250)	(456,339)	72,911	13.8%
				£	£
Total Expenditure Variation					72,911 (a)
Major Cost Changes					
					0
Major Cost Savings					
CP530/540	Underspend on specific premises maintenance projects			(51,340)	
					(51,340)
Major Changes in Income Levels					
CP520/540	Reduction in P&D car parking income			134,980	
CP520/540	Increased income from permits			(8,510)	
CP540	Increased income from parking fines due to reductions in outstanding debt			(6,740)	
					119,730
Minor Variations					4,521
Total Expenditure Variation					72,911 (a)
EARMARKED RESERVES					
Utilised 2021/22					
Proposed contribution c/fwd to 2022/23					
CP530	EQ707 Specific premises project maintenance for Amenity car parks			25,000	
CP540	EQ708 Specific premises project maintenance for P&D car parks			26,340	
Net movement in earmarked reserves					51,340
Total Expenditure variation after Earmarked Reserves					124,251

Customer Services

		2021/22 Budget	2021/22 Actual	Variance	Variance
Code	Customer Services	£	£	£	%
1,000	Employees	704,460	683,669	(20,791)	-3.0%
2,000	Premises	0	0	0	0.0%
3,000	Transport	1,290	0	(1,290)	-100.0%
4,000	Supplies and Services	68,610	44,207	(24,403)	-35.6%
Total Direct Expenditure		774,360	727,876	(46,484)	-6.0%
7,000	External Income	0	(268)	(268)	0.00%
Net Direct Expenditure		774,360	727,608	(46,752)	-6.0% (a)
Total Customer Services Expenditure		774,360	727,608	(46,752)	-6.0%
Customer Services - Service units					
CS200	Communications	97,510	91,883	(5,627)	-5.8%
CS900	Central Photocopying	4,530	4,288	(242)	-5.3%
CS902	Central Postage	18,820	15,435	(3,385)	-18.0%
CS910	Customer Services Admin	0	424	424	0.0%
CS930	Customer First Management	168,330	175,028	6,698	4.0%
CS932	Customer First	485,170	440,551	(44,619)	-9.2%
Total Customer Services Expenditure		774,360	727,608	(46,752)	-6.0%
				£	£
Total Expenditure Variation				(46,752)	(a)
Major Cost Changes					
				0	
Major Cost Savings					
CS932	Computer software, reduced costs for switch charges and cash collection			(15,635)	
CS932	Salaries - Apprentice post not filled, 0.5FTE post relinquished, vacant posts			(28,580)	
				(44,215)	
Major Changes in Income Levels					
				0	
Minor Variations					
				(2,537)	
Total Expenditure Variation					
(46,752) (a)					
EARMARKED RESERVES					
Utilised 2021/22					
CS932	CS Replacement Scanners CS932 EQ770			(10,000)	
Proposed contribution c/fwd to 2022/23					
CS932	Customer Services Staffing CS932 ER008			20,791	
Net movement in earmarked reserves					
10,791					
Total Expenditure variation after Earmarked Reserves					
(35,961)					

Public Health

		2021/22 Budget £	2021/22 Actual £	Variance £	Variance %
Code	Public Health				
1,000	Employees	885,914	961,862	75,948	8.6%
2,000	Premises	301,310	191,703	(109,607)	-36.4%
3,000	Transport	33,770	25,808	(7,962)	-23.6%
4,000	Supplies and Services	118,280	170,792	52,512	44.4%
	S106 Expenditure		54,830	54,830	0.0%
Total Direct Expenditure		1,339,274	1,404,996	65,722	4.9%
7,000	External Income	(361,530)	(672,962)	(311,432)	-86.1%
	S106 contributions		(512,146)	(512,146)	0.0%
Net Direct Expenditure		977,744	219,887	(757,857)	-77.5% (a)
Total Public Health Expenditure		977,744	219,887	(757,857)	-77.5%
Public Health - Service units					
ES100	Cemeteries	(79,660)	(100,528)	(20,868)	-26.2%
ES101	Cemetery Lodge	(7,560)	(4,410)	3,150	41.7%
ES110	Bereavement Services	24,590	26,186	1,596	6.5%
ES200	CCTV Initiatives	45,200	(32,988)	(78,188)	-173.0%
ES250	Community Safety	6,220	1,125	(5,095)	-81.9%
ES252	Building Safer Community Fund	0	(2,465)	(2,465)	0.0%
ES260	Food Protection	(200)	(8,592)	(8,392)	-4195.9%
ES270	Water Quality Monitoring	(24,000)	(15,608)	8,392	35.0%
ES354	Private Sector Housing	(3,630)	(29,291)	(25,661)	-706.9%
ES360	Dog Warden	3,990	4,509	519	13.0%
ES361	Public Health	0	0	0	0.0%
ES450	Parks and Open Spaces	67,534	67,332	(202)	-0.3%
ES455	Amory Park	24,440	11,115	(13,325)	-54.5%
ES460	Play Areas	108,880	98,967	(9,913)	-9.1%
ES500	Emergency Planning	8,150	(19,087)	(27,237)	-334.2%
ES550	Licensing	(86,090)	(106,363)	(20,273)	-23.5%
ES580	Pool Car Running Costs	280	7,823	7,543	2693.9%
ES600	Pest Control	5,000	512	(4,488)	-89.8%
ES660	Control of Pollution	9,470	(475,871)	(485,341)	-5125.0%
ES670	Local Air Pollution	(10,050)	(9,434)	616	6.1%
ES730	Environmental Enforcement	132,130	155,502	23,372	17.7%
ES733	Environmental Health	618,480	515,973	(102,508)	-16.6%
ES740	Licensing Unit	134,570	135,480	910	0.7%
PS480	MDDC Footpaths and Railway Walks	0	0	0	0.0%
Total Public Health Expenditure		977,744	219,887	(757,857)	-77.5%
				£	£
Total Expenditure Variation					(757,857) (a)
Major Cost Changes					
ES730	Legal consultancy			19,000	
ES200	CCTV Salary overspend to be offset by grant income & contributions from Town Council			23,550	
ES733	Public Health salary overspend on Agency offset by grant income received in year			24,000	
ES733	Covid-19 Enforcement salary costs within Public Health offset by EMR			30,000	
ES660	Overspend on Control of Pollution equipment is offset by grant income received within Public Health			11,000	
					107,550
Major Cost Savings					
ES100	Cemetery specific premises maintenance project underspend			(20,000)	
ES200	CCTV specific premises maintenance project underspend			(23,900)	
ES455	Amory Park specific maintenance project underspend			(10,000)	
ES450	Play Area specific maintenance project underspend			(39,830)	
ES733	Mileage underspend within Public Health due to Covid-19 restrictions throughout the year on inspections			(7,000)	
ES733	Salary underspend due to Partnership working with DCC on Covid-19			(46,920)	
					(147,650)

Public Health (continued)

		£	£
	Major Changes in Income Levels		
ES200	Welcome back funding, Town Council & Police contributions toward CCTV enhancement projects	(79,831)	
ES354	MEES grant income received offset salary spend within Public Health	(33,628)	
ES354	Repayments of Grant income within Private Sector Housing	(4,508)	
ES550	Expected Covid-19 losses in Licensing income did not materialise	(29,000)	
ES733	COMF (Containment Outbreak Management Fund) grant income used against budgeted salary costs in Public Health	(105,213)	
			(252,180)
	Minor Variations		(8,261)
	SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS		(300,541)
ES460	Net S106 receipts and grants (see EMR below) Play Areas		40,943
ES660	Net S106 receipts and grants (see EMR below) Control of Pollution		(498,259)
	Total Expenditure Variation		(757,857) (a)
	EARMARKED RESERVES		
	Utilised 2021/22		
	S106 - Air Quality	(13,888)	
	S106 - Public Open Space	(40,943)	
ES580	Reduction in release from EQ756 to fund fleet contract	450	
ES730	Reduction in release from EQ756 to fund fleet contract	(325)	
ES733	Release of EQ784 Covid-19 Enforcement grant	(30,976)	
ES450	Release EQ767 for Park Lodge Window replacement	(9,875)	
ES200	Release EQ709 CCTV Salary	(5,000)	
	Proposed contribution c/fwd to 2022/23		
	S106 - Air Quality	512,146	
ES733	EQ718 Post Entry Training Corporate Underspend HR200	4,700	
ES100	EQ766 Cemetery specific premises project underspend	20,000	
ES200	EQ709 CCTV specific premises project maintenance underspend and contribution income	78,400	
ES455	ER005 Amory Park specific premises project maintenance underspend	10,000	
ES460	EQ715 Play Area specific premises project maintenance underspend	39,830	
ES354	ER002 Remaining MEES grant	3,901	
ES354	EQ711 Repayment of Private Sector Housing grant income	4,508	
ES733	ER003 Remaining COMF grant	26,049	
ES252	EQ710 Remaining Community Safety grant	1,920	
	Net movement in earmarked reserves before statutory adjustments		600,897
	Total Expenditure variation after Earmarked Reserves		(156,960)

Finance and Procurement

		2021/22 Budget	2021/22 Actual	Variance	Variance
Code	Finance and Procurement	£	£	£	%
1,000	Employees	606,090	591,880	(14,210)	-2.3%
2,000	Premises	0	0	0	0.0%
3,000	Transport	1,170	0	(1,170)	-100.0%
4,000	Supplies and Services	225,950	229,580	3,630	1.6%
Total Direct Expenditure		833,210	821,460	(11,750)	-1.4%
7,000	External Income	(1,000)	(14,565)	(13,565)	-1356.48%
Net Direct Expenditure		832,210	806,895	(25,315)	-3.0% (a)
Total Finance and Performance Expenditure		832,210	806,895	(25,315)	-3.0%
Finance and Performance - Service units					
FP100	Accountancy Services	533,720	534,722	1,002	0.2%
FP200	Internal Audit	94,410	95,000	590	0.6%
FP300	Procurement	113,470	83,551	(29,919)	-26.4%
FP400	Purchase Ledger	45,840	46,684	844	1.8%
FP500	Sales Ledger	44,770	46,938	2,168	4.8%
Total Finance and Performance		832,210	806,895	(25,315)	-3.0%
				£	£
Total Expenditure Variation				(25,315)	(a)
Major Cost Changes					
Procurement partnership - offset by salary savings				17,000	
				17,000	
Major Cost Savings					
Procurement manager post removed from structure				(46,480)	
				(46,480)	
Major Changes in Income Levels					
				0	
Minor Variations					
				4,165	
Total Expenditure Variation				(25,315)	(a)
EARMARKED RESERVES					
Utilised 2021/22					
FP100	EQ755 return of unused budgeted release of earmarked reserve funds			20,000	
Proposed contribution c/fwd to 2022/23					
Net movement in earmarked reserves				20,000	
Total Expenditure variation after Earmarked Reserves				(5,315)	

Grounds Maintenance

		2021/22	2021/22	Variance	Variance
Code	Grounds Maintenance	Budget	Actual		
		£	£	£	%
1,000	Employees	517,740	452,547	(65,193)	-12.6%
2,000	Premises	0	0	0	0.0%
3,000	Transport	85,430	113,799	28,369	33.2%
4,000	Supplies and Services	21,350	22,546	1,196	5.6%
Total Direct Expenditure		624,520	588,891	(35,629)	-5.7%
7,000	External Income	(69,084)	(73,974)	(4,890)	-7.08%
Net Direct Expenditure		555,436	514,917	(40,519)	-7.3% (a)
Total Grounds Maintenance Expenditure		555,436	514,917	(40,519)	-7.3%
Grounds Maintenance - Service units					
GM960	Grounds Maintenance	555,436	514,917	(40,519)	-7.3%
Total Grounds Maintenance Expenditure		555,436	514,917	(40,519)	-7.3%
				£	£
Total Expenditure Variation				(40,519)	(a)
Major Cost Changes					
Purchase of 3 x trailers - EMR utilised				12,915	
Additional vehicle maintenance				7,896	
				20,811	
Major Cost Savings					
Salaries - savings due vacant posts. Savings to be offset against additional costs in Waste				(56,000)	
Post entry training not undertaken due to Covid-19				(9,300)	
				(65,300)	
Major Changes in Income Levels					
No longer receiving income from Town Councils towards contributions for flower beds.				13,000	
Internal income - no budget set for 2021-22				(12,000)	
				1,000	
Minor Variations					
				2,970	
Total Expenditure Variation				(40,519)	(a)
EARMARKED RESERVES					
Utilised 2021/22					
GM960	EQ760 - release to purchase 3 x trailers			(12,915)	
GM960	Release from EQ756 to fund fleet contract			(7,896)	
Proposed contribution c/fwd to 2022/23					
EQ718 Post Entry Training Corporate Underspend HR200				9,000	
Net movement in earmarked reserves				(11,811)	
Total Expenditure variation after Earmarked Reserves				(52,330)	

General Fund Housing

		2021/22 Budget	2021/22 Actual	Variance	Variance
Code	General Fund Housing	£	£	£	%
1,000	Employees	362,550	348,914	(13,636)	-3.8%
2,000	Premises	23,180	20,312	(2,868)	-12.4%
3,000	Transport	7,690	3,156	(4,534)	-59.0%
4,000	Supplies and Services	429,900	519,649	89,749	20.9%
Total Direct Expenditure		823,320	892,032	68,712	8.3%
7,000	External Income	(426,680)	(912,840)	(486,160)	-113.94%
Net Direct Expenditure		396,640	(20,808)	(417,448)	-105.2% (a)
Total General Fund Housing Services Expenditure		396,640	(20,808)	(417,448)	-105.2%
General Fund Housing - Service units					
HG320	Housing and Homelessness Advice	119,910	(96,052)	(215,962)	-180.1%
HG345	Rough Sleeping Initiative	90,290	(92,895)	(183,185)	-202.9%
HG349	Domestic Abuse Duty	0	(27,518)	(27,518)	0.0%
HG350	Community Alarms	(113,590)	(96,994)	16,596	14.6%
HG373	Homelessness and Enabling Team	251,180	259,898	8,718	3.5%
HG376	Ivor Macey House Project	48,850	32,752	(16,098)	-33.0%
Total General Fund Housing Services Expenditure		396,640	(20,808)	(417,448)	-105.2%
				£	£
Total Expenditure Variation				(417,448)	(a)
Major Cost Changes					
HG320	Increased cases of Homelessness have resulted in an overspend in B&B temp accommodation costs - offset by increased income received in rental licence fees			113,700	
Major Cost Savings					
HG345/373	Salary savings due to vacant post during the year			(11,300)	
HG376	Ivory Macey House running costs lower than budgeted			(16,000)	
					86,400
Major Changes in Income Levels					
HG320	Increased income from Rent Licence fees to offset B&B costs and improvement in Homelessness debt provision			(86,000)	
HG320	Flexible Homelessness support grant			(197,431)	
HG320	Top-up Homelessness support grant & other smaller one off grants			(49,944)	
HG345	Rough Sleepers Initiative grant (RSI) & Vaccinate & Protect grant			(162,207)	
HG349	Domestic Abuse grant			(32,455)	
HG350	Community Alarms Income below target			43,000	
					(485,037)
Minor Variations					(18,811)
Total Expenditure Variation					(417,448) (a)
EARMARKED RESERVES					
Utilised 2021/22					
HG373/376	EQ742 return of unused budgeted release of earmarked reserve funds			108,180	
Proposed contribution c/fwd to 2022/23					
HG320	EQ742 Flexible Homelessness support grant			174,000	
HG320	EQ742 Top-up Homelessness support grant			41,397	
HG345	EQ743 RSI grant			24,228	
HG349	ER004 Domestic Abuse grant			27,500	
Net movement in earmarked reserves					375,305
Total Expenditure variation after Earmarked Reserves					(42,143)

Human Resources

		2021/22	2021/22	Variance	Variance
Code	Human Resources	Budget	Actual		
		£	£	£	%
1,000	Employees	461,120	476,811	15,691	3.4%
2,000	Premises	0	0	0	0.0%
3,000	Transport	3,200	1,275	(1,925)	-60.1%
4,000	Supplies and Services	36,780	56,355	19,575	53.2%
Total Direct Expenditure		501,100	534,441	33,341	6.7%
7,000	External Income	0	(6,384)	(6,384)	0.00%
Net Direct Expenditure		501,100	528,057	26,957	5.4% (a)
Total Human Resources Expenditure		501,100	528,057	26,957	5.4%
HR - Service units					
HR100	Human Resources	348,530	377,090	28,560	8.2%
HR200	Staff Development Training	29,870	21,556	(8,314)	-27.8%
HR300	Payroll	36,370	40,714	4,344	11.9%
HR400	Learning and Development	47,500	50,685	3,185	6.7%
HR600	Health and Safety Officer	38,830	38,012	(818)	-2.1%
Total Human Resources Expenditure		501,100	528,057	26,957	5.4%
				£	£
Total Expenditure Variation					26,957 (a)
Major Cost Changes					
HR100	Staff survey and recruitment graphics on vehicles			10,800	
HR100/300	Salary - pay award, acting up pay, holiday pay and staff starting on higher scale points			27,050	
HR100	Zellis upgrade costs			9,000	
					46,850
Major Cost Savings					
HR100	Vacant apprentice post			(9,800)	
					(9,800)
Major Changes in Income Levels					
HR200	Funding from Petroc and Education & Skills			(5,500)	(5,500)
Minor Variations					(4,593)
Total Expenditure Variation					26,957 (a)
EARMARKED RESERVES					
Utilised 2021/22					
Proposed contribution c/fwd to 2022/23					
Net movement in earmarked reserves					0
Total Expenditure variation after Earmarked Reserves					26,957

I.C.T. Services

		2021/22 Budget	2021/22 Actual	Variance	Variance
Code	ICT Services	£	£	£	%
1,000	Employees	593,760	566,185	(27,575)	-4.6%
2,000	Premises	0	0	0	0.0%
3,000	Transport	1,020	692	(328)	-32.2%
4,000	Supplies and Services	444,750	498,468	53,718	12.1%
Total Direct Expenditure		1,039,530	1,065,345	25,815	2.5%
7,000	External Income	(600)	(79,426)	(78,826)	-13137.67%
Net Direct Expenditure		1,038,930	985,919	(53,011)	-5.1% (a)
Total ICT Services Expenditure		1,038,930	985,919	(53,011)	-5.1%
ICT - Service units					
IT100	Gazetteer Management	70,500	77,021	6,521	9.3%
IT300	Central Telephones	36,500	31,735	(4,765)	-13.1%
IT400	ICT Network and Hardware	98,140	58,284	(39,856)	-40.6%
IT500	ICT Software Support and Maintenance.	237,860	255,346	17,486	7.4%
IT600	ICT Staff Unit	329,760	360,045	30,285	9.2%
IT700	Cyber Security	43,690	(19,740)	(63,430)	-145.2%
IT800	Phoenix House Printing	11,300	11,459	159	1.4%
IT900	Digital Services	211,180	211,769	589	0.3%
Total ICT Services Expenditure		1,038,930	985,919	(53,011)	-5.1%
				£	£
Total Expenditure Variation					(53,011) (a)
Major Cost Changes					
IT600	Consultancy to provide support to cover vacant posts			60,270	
IT600/900	IT Recruitment costs			15,700	
IT600/900	Salary overspend due to unbudgeted pay award			12,750	
IT500	Inflation on annual software costs			16,800	
IT700	Cyber security hardware and licencing required by audit			10,350	
IT900	Inflation on annual software costs			6,600	
					122,470
Major Cost Savings					
IT600/900	Salary underspend due to vacancies			(52,000)	
IT400	Delayed spend on IT Equipment due to staff vacancies			(20,800)	
IT400	Reduced line rental and internet costs			(19,400)	
					(92,200)
Major Changes in Income Levels					
IT700	Cyber Security Resilience Grant			(75,000)	
					(75,000)
Minor Variations					(8,281)
Total Expenditure Variation					(53,011) (a)
EARMARKED RESERVES					
Utilised 2021/22					
IT100	EQ719 release to fund staff training			(2,550)	
Proposed contribution c/fwd to 2022/23					
IT700	ER001 contribution - Cyber Security Resilience Grant			73,172	
Net movement in earmarked reserves					70,622
Total Expenditure variation after Earmarked Reserves					17,611

Legal and Democratic Services

		2021/22 Budget	2021/22 Actual	Variance	Variance
Code	Legal and Democratic Services	£	£	£	%
1,000	Employees	589,433	775,021	185,588	31.5%
2,000	Premises	0	16,540	16,540	0.0%
3,000	Transport	17,700	5,265	(12,435)	-70.3%
4,000	Supplies and Services	524,190	540,434	16,244	3.1%
Total Direct Expenditure		1,131,323	1,337,261	205,938	18.2%
7,000	External Income	(27,540)	(268,435)	(240,895)	-874.71%
Net Direct Expenditure		1,103,783	1,068,826	(34,957)	18.2% (a)
Total Legal and Democratic Services		1,103,783	1,068,826	(34,957)	18.2%
Legal and Democratic Services - Service units					
LD100	Electoral Registration	230,820	187,558	(43,262)	-18.7%
LD200	Election costs	0	46,134	46,134	N/A
LD300	Democratic Rep and Management	375,440	351,387	(24,053)	-6.4%
LD400	Committee Services	129,020	141,229	12,209	9.5%
LD600	Legal Services	368,503	342,517	(25,986)	-7.1%
Total Legal and Democratic Services		1,103,783	1,068,826	(34,957)	
				£	£
Total Expenditure Variation					(34,957) (a)
Major Cost Changes					
LD200	Unbudgeted spend on district by-elections			46,130	
LD200	Unbudgeted elections staffing recharged to other authorities & central government			146,300	
LD200	Unbudgeted elections costs (excl staffing) recharged to other authorities & central government			64,100	
LD400	Salary overspend due to new apprentice post and unbudgeted pay award			11,900	
LD600	Salary overspend due to restructure			9,045	
					277,475
Major Cost Savings					
LD100	Computer software underspend - no longer using mobile canvasser app			(10,270)	
LD100	Underspend on parish boundary review, to be spent in 2022/23			(33,072)	
LD300	Savings against member car mileage due to reduced travelling during pandemic			(13,400)	
LD300	Savings against member allowances due to vacant seats during the year			(7,005)	
LD600	Computer software underspend - Legal Case Management System not yet implemented			(10,080)	
					(73,827)
Major Changes in Income Levels					
LD200	Income received from other authorities & central government to cover elections held in 2021/22			(210,400)	
LD600	Increased income S106 Fees and Court Costs and Fees			(20,970)	
					(231,370)
Minor Variations					(7,235)
Total Expenditure Variation					(34,957) (a)
EARMARKED RESERVES					
Utilised 2021/22					
LD100	Reduction in budgeted release from EQ788 - Boundary Review			33,072	
Proposed contribution c/fwd to 2022/23					
LD600	ER006 Legal Services - Additional Staffing Costs			11,500	
Net movement in earmarked reserves (other than budgeted)					44,572
Total Expenditure variation after Earmarked Reserves					9,615

Planning and Regeneration

		2021/22 Budget	2021/22 Actual	Variance	Variance
Code	Planning and Regeneration	£	£	£	%
1,000	Employees	1,959,800	2,026,943	67,143	3.4%
2,000	Premises	0	787	787	0.0%
3,000	Transport	32,540	16,668	(15,872)	-48.8%
4,000	Supplies and Services	1,182,723	1,002,997	(179,726)	-15.2%
	S106 Expenditure	0	95,353	95,353	0.0%
Total Direct Expenditure		3,175,063	3,142,747	(32,316)	-1.0%
7,000	External Income	(960,900)	(1,328,816)	(367,916)	-38.3%
	S106 contributions	0	(832,003)	(832,003)	0.0%
	Grant funding	(188,690)	(387,751)	(199,061)	-105.5%
Net Direct Expenditure		2,025,473	594,177	(1,431,296)	-70.7% (a)
Total Planning and Regeneration Expenditure		2,025,473	594,177	(1,431,296)	-70.7%
Planning and Regeneration - Service units					
PR100	Building Regulations	57,690	(17,583)	(75,273)	-130.5%
PR110	Enforcement	91,780	115,358	23,578	25.7%
PR200	Development Control	433,320	(361,056)	(794,376)	-183.3%
PR210	Local Land Charges	(16,970)	(36,612)	(19,642)	-115.7%
PR220	Tiverton EUE	55,210	57,275	2,065	3.7%
PR225	Garden Village Project	336,890	226,769	(110,121)	-32.7%
PR400	Business Development	386,820	306,997	(79,823)	-20.6%
PR401	Reopening High Street Fund	0	(11,752)	(11,752)	0.0%
PR402	Cullompton HAZ	167,340	59,814	(107,526)	-64.3%
PR600	Forward Planning Unit	263,550	236,946	(26,604)	-10.1%
PR810	Statutory Development Plan	248,103	16,829	(231,274)	-93.2%
PR820	Assets of community value	0	170	170	0.0%
PR900	Dangerous Buildings And Trees	1,740	1,020	(720)	-41.4%
Total Planning and Regeneration Expenditure		2,025,473	594,177	(1,431,296)	-70.7%
				£	£
Total Expenditure Variation				(1,431,296)	(a)
Major Cost Changes					
PR110	Enforcement - staffing, agency support for project work tackling backlogged cases - (see EMR utilisation)			35,000	
PR200	Development Management - staffing, agency for interim replacements and cover staff to clear backlogs, - partially covered from vacancies, grant receipt and EMR release - (see EMR utilisation below)			26,000	
PR200	Development Management - National Design Model Testing - (see EMR utilisation below)			50,000	
PR200	Development Management - provision adjustment			200,000	
PR220	Tiverton EUE - consultancy and agency spend fully funded by HIF grant receipt			36,500	
PR225	North West Cullompton development - consultancy and agency spend fully funded by HIF grant receipt			43,341	
PR400	Love Your Town Centre grants awarded			25,825	
PR600	Forward Planning - LGA funded tool for Housing and Planning Policy - (see EMR utilisation below)			20,000	
				436,666	
Major Cost Savings					
PR200	Development Management - underspend on consultancy			(27,500)	
PR210	Local Land Charges - underspend on DCC Land Searches and supplies & services			(11,940)	
PR225	Cullompton Garden Village - delayed consultancy expenditure until 2022/23 - (see return to EMR below)			(37,000)	
PR400	Crediton Masterplan - delayed spend until 2022/23 - (see budgeted release returned to EMR below)			(60,000)	
PR400	Growth & Economic Development - delayed project work - (see EMR contribution below)			(74,000)	
PR402	Cullompton HAZ project - delayed project spend mainly through uptake on grants - (see EMR transactions)			(183,000)	
PR810	Statutory Plan - cost savings, delayed spend, delivering from existing resource or from new grant receipts			(191,653)	
PR810	Greater Exeter Strategic Partnership - saving on costs following withdrawal from partnership			(37,500)	
				(622,593)	

Planning and Regeneration (continued)

		£	£
Major Changes in Income Levels			
PR100	Building Control - overachievement on income	(65,000)	
PR200	Development Management - overachievement on income	(196,000)	
PR200	Development Management - recovered costs on Harlequin Valet	(85,500)	
PR200	Development Management - Biodiversity Grant receipt - (See EMR contribution below)	(10,047)	
PR220	Tiverton EUE - HIF grant receipt	(36,500)	
PR225	Cullompton Garden Village - Capacity funding grant receipt - (See EMR contribution below)	(80,000)	
PR225	Cullompton Garden Village - HIF grant receipt	(43,341)	
PR402	Cullompton HAZ project - delayed spend has impacted on profiled grant receipts	75,500	
PR600	Forward Planning - LGA Housing Advisor grant receipt - (See EMR contribution below)	(25,000)	
			(465,888)
Minor Variations			(42,830)
SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS			(694,645)
PR200	Net S106 Receipts and Grants (also see EMR below)		(736,651)
Total Expenditure Variation			(1,431,296) (a)
EARMARKED RESERVES			
Utilised 2021/22			
PR110	EQ790 release to fund staffing on Enforcement	(34,500)	
PR200	S106 - Public Open Space	(95,353)	
PR200	EQ790 release to fund staffing on Development Management	(64,000)	
PR200	EQ782 release to fund National Design Model testing expenditure	(50,000)	
PR220	EQ820 release to fund overspend on Tiverton EUE	(2,065)	
PR225	EQ656 release to fund MDDC contribution towards the reopening of Cullompton Rail Station	(5,838)	
PR225	EQ824 return of unused budgeted release of earmarked reserve funds	37,068	
PR400	EQ722 release to fund agency staffing	(9,500)	
PR400	EQ722 release to fund Love Your Town Centre Grants	(25,825)	
PR400	EQ728 release to fund Cullompton Masterplan consultancy spend	(12,695)	
PR400	EQ728 return of unused budgeted release of earmarked reserve funds	60,000	
PR402	EQ653 return of unused budgeted release of earmarked reserve funds	124,000	
PR402	EQ652 return of unused budgeted release of earmarked reserve funds	15,000	
PR402	EQ722 release to fund Cullompton HAZ expenditure	(29,814)	
PR600	EQ780 release to fund LGA funded tool for Housing and Planning Policy	(20,000)	
PR600	EQ741 release to fund Community Housing Grant	(500)	
PR810	EQ728 return of unused budgeted release of earmarked reserve funds	80,500	
PR810	EQ726 return of unused budgeted release of earmarked reserve funds	36,260	
PR810	EQ729 return of unused budgeted release of earmarked reserve funds	45,000	
PR810	EQ821 return of unused budgeted release of earmarked reserve funds	2,120	
Proposed contribution c/fwd to 2022/23			
PR100	EQ775 - Contribution from underspend for future costs associated with changes in regulations	31,000	
PR200	S106 - Public Open Space	825,348	
PR200	EQ782 contribution - Biodiversity Grant	10,047	
PR200	EQ718 Post Entry Training Corporate Underspend HR200	1,800	
PR225	EQ824 contribution - Capacity funding grant receipt	80,000	
PR400	EQ722 contribution - Love Your Town Centre Grants and promoting Visit Mid Devon in 2022/23	45,000	
PR600	EQ780 contribution - LGA Housing Advisor grant receipt	25,000	
Net movement in earmarked reserves			1,068,054
Total Expenditure variation after Earmarked Reserves			(363,242)

Property Services

		2021/22 Budget	2021/22 Actual	Variance	Variance
Code	Property Services	£	£	£	%
1,000	Employees	701,850	576,328	(125,522)	-17.9%
2,000	Premises	1,002,420	905,845	(96,575)	-9.6%
3,000	Transport	31,850	25,048	(6,802)	-21.4%
4,000	Supplies and Services	110,840	154,284	43,444	39.2%
Total Direct Expenditure		1,846,960	1,661,506	(185,454)	-10.0%
7,000	External Income	(716,340)	(654,907)	61,433	8.6%
Net Direct Expenditure		1,130,620	1,006,599	(124,021)	-11.0% (a)
Total Property Services Expenditure		1,130,620	1,006,599	(124,021)	-11.0%
Property Services - Service units					
PS160	Asset Management	40,000	1,991	(38,009)	-95.0%
PS350	Public Conveniences	63,980	26,251	(37,729)	-59.0%
PS400	Flood Defences and Land Drainage	26,430	24,500	(1,930)	-7.3%
PS600	Street Naming and Numbering	7,810	7,675	(135)	-1.7%
PS700	Contract Services - P-Health	7,920	8,619	699	8.8%
PS810	Phoenix House	262,420	222,873	(39,547)	-15.1%
PS850	Old Road Depot	74,990	55,112	(19,878)	-26.5%
PS880	Bus Station Maintenance	(15,280)	(14,145)	1,135	7.4%
PS890	10 Phoenix Lane	(10,690)	(12,295)	(1,605)	-15.0%
PS910	Grounds Maintenance Depot	0	314	314	0.0%
PS950	Climate Change	0	59,265	59,265	0.0%
PS960	Caretaking Services	112,094	76,190	(35,904)	-32.0%
PS970	Office Building Cleaning	0	32	32	0.0%
PS980	Property Services	618,876	468,516	(150,361)	-24.3%
PS990	30/38 Fore Street	(99,910)	(72,123)	27,787	27.8%
PS991	Industrial Units	(99,010)	(119,528)	(20,518)	-20.7%
PS992	Market Walk	(162,450)	(40,755)	121,695	74.9%
PS993	Lowman Green Unit	(10,000)	(10,000)	0	0.0%
PS994	Moorhayes Community Centre	0	(2,219)	(2,219)	0.0%
PS995	Coggan's Well	(19,000)	7,137	26,137	137.6%
WS770	Unit 3 Carlu Close	332,440	318,591	(13,849)	-4.2%
Total Property Services		1,130,620	1,005,999	(124,621)	-11.0%
				£	£
Total Expenditure Variation					(124,021) (a)
Major Cost Changes					
PS950	Climate Change salary overspend is to be offset by Property Services salary underspend			50,450	
PS992	Market Walk maintenance overspend to be funded by EMR			76,910	
PS995	Coggan Well external contractors overspend to be funded from EMR			30,000	
WS770	Increased rental charges for Carlu Depot			35,000	
WS770	Increased utility costs & additional cleaning due to Covid-19 for Carlu Depot			20,000	
					212,360
Major Cost Savings					
PS960	Caretaking Services salary underspend due to vacant posts			(31,180)	
PS980	Property Services salary underspend due to vacant post and Climate Change salary coded to PS950			(148,830)	
PS350	Public Convenience rates refund and reduction in utility costs due to delayed opening due to Covid-19			(37,400)	
PS810	Phoenix House maintenance and utility underspend			(58,500)	
PS850	Old Road maintenance and utility underspend			(25,000)	
PS991	Industrial Unit maintenance underspend			(11,980)	
WS770	Specific premises project maintenance underspend			(66,000)	
					(378,890)
Major Changes in Income Levels					
PS992	Reduction in Market Walk rental income following rent reviews			48,000	
PS990	Reduction in flat rental income due to vacancies & the postponement of the Tiverton Town Centre - enhancement programme. 2 flats have not been able to be developed into rental properties			22,000	
PS160	Increased income from Easements and wayleaves			(19,000)	
					51,000
Minor Variations					(8,491)
Total Expenditure Variation					(124,021) (a)

Property Services (continued)

		£	£
EARMARKED RESERVES			
Utilised 2021/22			
Reduction in release from EQ756 to fund fleet contract		1,398	
PS992	Release EQ838 GF Shop EMR for works to Market Walk flat windows & Unit 17 remodel	(76,910)	
PS995	EQ772 Coggan's Well roof repairs	(30,000)	
Proposed contribution c/fwd to 2022/23			
PS810	EQ827 Phoenix House specific premises maintenance underspend	25,000	
PS850	EQ829 Old Road specific premises maintenance underspend	15,000	
PS991	EQ771 Industrial Units specific premises maintenance underspend	11,980	
PS980	ER007 Property Services Staffing	36,500	
WS770	EQ786 Carlu Depot specific premises maintenance underspend	66,000	
Net movement in earmarked reserves			48,968
Total Expenditure variation after Earmarked Reserves			(75,053)

Leisure Services

		2021/22 Budget £	2021/22 Actual £	Variance £	Variance %
Code	Leisure Services				
1,000	Employees	2,069,309	2,051,669	(17,640)	-0.9%
2,000	Premises	1,100,020	844,835	(255,185)	-23.2%
3,000	Transport	6,400	4,040	(2,360)	-36.9%
4,000	Supplies and Services	255,600	231,701	(23,899)	-9.4%
Total Direct Expenditure		3,431,329	3,132,246	(299,083)	-8.7%
7,000	External Income	(2,524,330)	(1,961,620)	562,710	22.3%
Net Direct Expenditure		906,999	1,170,626	263,627	29.1% (a)
Total Leisure Services Expenditure		906,999	1,170,626	263,627	29.1%
Leisure Services - Service units					
RS100	Leisure Facilities Maintenance and Equipment	379,420	182,952	(196,468)	-51.8%
RS110	Leisure Management and Administration	40,630	21,028	(19,602)	-48.2%
RS140	Exe Valley Leisure Centre	221,364	455,055	233,691	105.6%
RS150	Lords Meadow Leisure Centre	183,926	284,577	100,651	54.7%
RS151	Feasibility	0	0	0	0.0%
RS155	Leisure Land Rents	(9,830)	(7,692)	2,138	21.8%
RS160	Culm Valley Sports Centre	91,489	234,706	143,217	156.5%
Total Leisure Services Expenditure		906,999	1,170,626	263,627	29.1%
				£	£
Total Expenditure Variation					263,627 (a)
Major Cost Changes					
All sites	Decarbonisation works funded from EMR			24,670	
					24,670
Major Cost Savings					
All sites	Underspend on utility bills across all Leisure Centre			(70,000)	
RS100	Leisure specific premises maintenance project underspend			(199,000)	
All sites	Salary savings due to vacancies and reduction in certain activities during pandemic			(33,800)	
					(302,800)
Major Changes in Income Levels					
RS160	Shortfall in dual use income at CVSC due to delays in agreeing new terms with DCC			56,200	
All sites	Shortfall in income across all three leisure centres due to Covid-19			506,500	
					562,700
Minor Variations					(20,943)
Total Expenditure Variation					263,627 (a)
EARMARKED RESERVES					
Utilised 2021/22					
RS	EQ785 Decarbonisation works			(24,670)	
RS100	EQ764 Leisure specific project works			(5,705)	
RS140	EQ764 Leisure water dispute			(30,000)	
Proposed contribution c/fwd to 2022/23					
RS150/160	EQ718 Post Entry Training Corporate Underspend HR200			4,500	
RS100	EQ764 Leisure specific premises maintenance underspend			199,860	
RS	EQ764 Leisure water underspend			30,000	
Net movement in earmarked reserves					173,985
Total Expenditure variation after Earmarked Reserves					437,612

Revenues and Benefits

		2021/22 Budget £	2021/22 Actual £	Variance £	Variance %
Code	Revenues and Benefits				
1,000	Employees	697,340	757,926	60,586	8.7%
2,000	Premises	0	0	0	0.0%
3,000	Transport	4,670	3,716	(954)	-20.4%
4,000	Supplies and Services	228,230	2,600,402	2,372,172	1039.4%
	Housing Benefit Payments (RB400)	12,975,160	11,340,547	(1,634,613)	-12.6%
	Total Direct Expenditure	13,905,400	14,702,590	797,190	5.7%
	Income from Housing Benefit Subsidy (RB400)	(12,910,160)	(11,300,849)	1,609,311	-12.5%
	All other Income	(377,160)	(3,196,512)	(2,819,352)	747.5%
7,000	External Income	(13,287,320)	(14,497,361)	(1,210,041)	-9.1%
	Net Direct Expenditure	618,080	205,228	(412,852)	-66.8% (a)
	Total Revenues and Benefits Expenditure	618,080	205,228	(412,852)	-66.8%
	Revenues and Benefits - Service units				
RB100	Collection of Council Tax	460,380	423,685	(36,695)	-8.0%
RB200	Collection of Business Rates	(105,380)	(241,575)	(136,195)	-129.2%
RB300	Housing Benefit Admin	111,270	19,326	(91,944)	-82.6%
RB340	Local Welfare Assistance Scheme	15,000	900	(14,100)	-94.0%
RB400	Housing Rent Allowances	65,000	39,697	(25,303)	-38.9%
RB600	Corporate Debt Team	71,810	70,160	(1,650)	-2.3%
RB901	21-22 LCTSS Top-up	0	(106,966)	(106,966)	0.0%
	Total Revenues and Benefits Expenditure	618,080	205,228	(412,852)	-66.8%
				£	£
	Total Expenditure Variation				(412,852) (a)
	Major Cost Changes				
RB100	Collection of Council Tax Staffing - Job evaluation awards, overtime and agency staff to support - Covid-19 grant administration work - partially funded by EMR (see EMR utilisation below)			36,000	
					36,000
	Major Cost Savings				
					0
	Major Changes in Income Levels				
RB100	Collection of Council Tax - Refund of overcharged magistrate court fees paid by council tax liability orders			(28,000)	
RB100	Collection of Council Tax - increased recovery of Court Costs			(50,000)	
RB200	Collection of Business Rates - various new burdens grant receipts			(157,800)	
RB300	Housing Benefit Admin - various grant receipts from DWP & DLUHC			(92,000)	
RB901	2021/22 LCTSS Top-up grant receipt			(107,000)	
					(434,800)
	Housing Benefits				
RB400	Housing Benefit Subsidy			32,000	
RB400	Discretionary Housing Payment grant receipt less than budgeted			31,000	
RB400	Housing Benefit Overpayment recovery better than budgeted			(88,000)	
					(25,000)
	Minor Variations				10,948
	Total Expenditure Variation				(412,852) (a)
	EARMARKED RESERVES				
	Utilised 2021/22				
RB100	EQ787 release to fund staffing for Collection of Council Tax			(4,000)	
RB100	EQ756 reduction in release to fund fleet contract			779	
RB200	EQ787 release to fund staffing for Collection of Business Rates			(12,500)	
	Proposed contribution c/fwd to 2022/23				
RB200	EQ787 contribution - various new burdens grant receipts			150,000	
	Net movement in earmarked reserves				134,279
	Total Expenditure variation after Earmarked Reserves				(278,572)

Waste Services

		2021/22 Budget	2021/22 Actual	Variance	Variance
Code	Waste Services	£	£	£	%
1,000	Employees	2,711,663	3,012,363	300,700	11.1%
2,000	Premises	0	0	0	0.0%
3,000	Transport	820,240	984,294	164,054	20.0%
4,000	Supplies and Services	616,870	645,212	28,342	4.6%
	S106 Expenditure		0	0	
Total Direct Expenditure		4,148,773	4,641,869	493,096	11.9%
7,000	External Income	(2,447,874)	(2,780,953)	(333,079)	-13.6%
Net Direct Expenditure		1,700,899	1,860,916	160,017	9.4% (a)
Total Waste Services Expenditure		1,700,899	1,860,916	160,017	9.4%
Waste Services - Cost Centres					
FM100	Fleet Management	98,450	108,331	9,881	10.0%
WS650	Street Cleansing	420,440	426,881	6,441	1.5%
WS700	Refuse Collection	360,836	643,499	282,663	78.3%
WS710	Trade Waste Collection	(131,377)	(255,826)	(124,449)	-94.7%
WS725	Kerbside Recycling	684,560	676,095	(8,465)	-1.2%
WS750	Waste Management Staff Unit	267,990	261,935	(6,055)	-2.3%
Total Waste Services Expenditure		1,700,899	1,860,916	160,017	9.4%
Total Expenditure Variation				160,017	(a)
Major Cost Changes					
WS700	Purchase of spare skip lorry. SFS contract requires MDDC to have spare vehicles. Funded by EMR release			7,750	
All codes	Agency Costs - reliance on agency to cover vacancies, holiday, sickness and training			248,930	
All codes	Agency cover relating to Covid-19 self-isolation cover			17,250	
All codes	Additional salary - driver retention, pay award, £250 bonus payments			86,800	
WS700	Additional salary budget savings for 3 weekly trial not realised this year			30,000	
WS725	Plant responsive maintenance - baler repairs			17,000	
All codes	Increased cost of fuel			41,250	
FM100	Agency cost to cover vacancy			23,000	
WS650	Bin purchases for town centres - grant funded			16,300	
WS650	Black bag purchases - increased costs			7,330	
All codes	Fleet maintenance - additional costs			96,228	
				591,838	
Major Cost Savings					
FM100	Salaries - savings due to a delay in recruiting posts			(29,800)	
All codes	Salaries - savings due to high turnover of staff and vacancies			(77,600)	
WS710	Waste disposal charges			(31,900)	
				(139,300)	
Major Changes in Income Levels					
WS700	Garden waste - increase in permit sales			(44,400)	
WS700	Increased sales of wheelie bins and bulky waste collections			(19,200)	
WS725	Recycling credits - rate increased by £2.04 per tonne for 2021-22			(17,300)	
WS725	Skips now ordered by service area - internal income no longer received			15,000	
WS725	Recycling materials - increased price per tonne for aluminium and cardboard. Recovery post Covid-19 better than expected.			(390,000)	
WS725	Recycling credits voluntary groups			39,130	
WS710	Trade Waste - increased recycling income			(45,460)	
WS700	DCC Shared Savings Scheme - income for 2020-21 actual £177,850. Estimate for 2021-22 provided by DCC			172,600	
FM100	Fleet Management - ceased sharing Transport Manager with Exeter City Council. MDDC requires full time contract manager			20,000	
WS650	Binrastructure grant funding			(19,500)	
				(289,130)	
Minor Variations				(3,117)	
Total Expenditure Variation				160,291	(a)
EARMARKED RESERVES					
Utilised 2021/22					
WS725	EQ744 release to fund recycling containers			(30,000)	
	Release from EQ756 to fund fleet contract			(103,978)	
Proposed contribution c/fwd to 2022/23					
Net movement in earmarked reserves				(133,978)	
Total Expenditure variation after Earmarked Reserves				26,313	