

GENERAL FUND FINANCIAL MONITORING INFORMATION FOR THE PERIOD FROM 01 APRIL TO 31 DECEMBER 2022

Note	Description of Major Movements or those above £20k	2022/23 Full year variance (net of transfer to EMR) £	PDG
A	Corporate Management		
	Salary costs for new performance management posts	82,640	Cabinet
	Salary saving due to vacancies	(40,400)	Cabinet
	Executive Assistant post not budgeted	15,300	Cabinet
	Recharge of salaries to capital project	(11,800)	Cabinet
	Additional external audit fees - Previous years	9,500	Cabinet
	Additional external audit fees - Current financial year	22,000	Cabinet
	Overspend on bank and transaction charges	16,000	Cabinet
		93,240	
B	Grounds Maintenance		
	Salary underspend due to vacancies	(27,300)	Environment
	Agency costs increased due to vacancies	21,400	Environment
	Additional adhoc internal income	(14,000)	Environment
	Additional grass cutting contributions	(3,000)	Environment
	Additional fuel costs due to price rises	3,600	Environment
		(19,300)	
C	Public Health (combined)		
	Salary underspend due to vacant posts and external grant funding	(162,300)	Community
	Water Sampling income below budget due to staff shortages	17,000	Community
	S106 Air Quality, net expenditure and receipts	(44,340)	Community
		(189,640)	
C1	Enforcement, CCTV & Cemeteries & Bereavement Services		
	Staff vacancies and new starters at bottom of grade	(4,000)	Economy
	Cemetery income below budget	30,000	Environment
		26,000	
D	Waste Services		
	Salary underspend due to vacancies	(62,100)	Environment
	Pay enhancements and additional estimated pay award	224,000	Environment
	Agency cover increased due to long term sickness and higher than budgeted sickness levels	144,280	Environment
	Additional recycling boxes due to demand from public as a result of 3 weekly rollout	50,000	Environment
	Additional fuel costs due to price rises	133,700	Environment
	Recycling income rates are higher than expected although rates are now dropping	(231,000)	Environment
	Refuse bins, seagull sacks, salaries and printing costs for 3 weekly rollout - £750k funded by EMR	877,850	Environment
	Clinical waste increased charges	10,000	Environment
	Street Cleansing internal income	(11,500)	Environment
	Garden waste additional permit sales	(14,800)	Environment
	Wheelie bins sales suspended due to 3 weekly roll out	3,300	Environment
	Keep Britain Tidy Grant	(15,000)	Environment
	Increased bulky waste collections	(5,000)	Environment
	Chewing Gum Removal Machine - funded by grant	8,000	Environment
	Trade waste income including ad hoc requests	(118,000)	Environment
		993,730	
F	I.T. Services		
	Initial 3 years of virus & security protection included in Capital project - Sophos extension required	(9,000)	Cabinet
	IT Projects (Unified Comms, CRM replacement, Digital Transformation - £135k to be funded by reserves)	219,000	Cabinet
	Data lines - partially now charged to services	(14,000)	Cabinet
	Cyber Project - grant funded	75,000	Cabinet
	Disaster Recovery Project delayed - Budget to move to EMR	(75,000)	Cabinet
	Rev & Bens Northgate external support	35,350	Cabinet
	Pay award impact reduced by vacancies in year	6,800	Cabinet
	Vacancy saving to move to EMR	(43,600)	Cabinet
		194,550	
G	Planning & Regeneration		
	Enforcement - Agency staffing to clear backlogs and cover sickness - EMR release of £133k	133,000	Cabinet
	Development Management - Staffing. Includes pay award and agency costs to cover vacancies, partially offset by vacancies and £7.7k EMR release	100,500	Cabinet
	Development Management - Income exceeding budget	(147,000)	Cabinet
	S106 Public Open Space, net expenditure and receipts	(540,977)	Community
	Forward Plan, Joint Strategy procurement for MDDC, Teignbridge DC, Exeter and EDDC (funded by former GESP) and advice on how to support Community Land Trusts (fully funded by Housing Adviser EMR)	54,943	Community
	Forward Plan - receipt from former GESP partnership to fund the Joint Strategy work	(29,943)	Community
	Local Plan spend slipped to 23/24	(142,500)	Cabinet
	Repurpose of spend to Tiverton TC Masterplan which will now be incurred in 23/24 (Funds to be transferred to EMR)	(61,260)	Cabinet
	Building Control - agency staffing, partially offset from vacancies during the year - EMR EQ775 release of £11,500	11,500	Community
	Building Control - Income less than budgeted - EMR EQ775 release of £11,000	32,000	Community
	Building Control - Share of partnership costs (transfer of costs from NDC to MDDC, see lines above)	(21,000)	Community
	Business Development - staffing underspend through vacancies	(52,000)	Economy
	Business Development - project work underspend (£5k to be transferred to be EMR)	(25,000)	Economy
	Crediton Masterplan - slippage on spend to 2023/24	(55,000)	Cabinet
	Cullompton Heritage Action Zone - slippage on spend to 2023/24	(238,547)	Economy
	J28 Cullompton Feasibility - grant income less spend (£213,000 to be transferred to EMR)	(213,000)	Cabinet
		(1,194,284)	
H	Open Spaces		
	Contribution for Play Area transfer - Funded from New Homes Bonus	29,780	Community
	Play Area maintenance & cleaning overspend - Funded from EMR	42,000	Community
		71,780	

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I	Recreation & Sport		
	Decarbonisations works carried out across all 3 site - Fully funded from EMR	201,000	Community
	Increase in income from updated dual use agreement not as high as budgeted	20,000	Community
	Wetside income higher than budget mainly due to swimming lesson programme and pool hire	(50,000)	Community
	Fitness income behind budget due to slower than expected recovery in membership numbers	214,000	Community
	Dryside income behind budget mainly due to fewer sports hall & ATP bookings than expected	86,000	Community
	Increase in salaries due to pay award and regrading of swimming teachers & recreation assistants	90,000	Community
	Increased Utility costs due to price rises across Leisure	301,800	Community
	Underspend on specific maintenance projects due to slippage of work will be put into an EMR	(200,000)	Community
		662,800	
J	Financial Services		
	Proposed pay award	20,580	Cabinet
	Annual memberships savings	(5,500)	Cabinet
		15,080	
K	Revenues & Benefits		
	Council Tax staffing, including new RIO post, and administration of Energy Rebate scheme (direct costs only -EMR funding of £4,077	85,000	Cabinet
	Income & Grant receipts; Court Costs & Fines, Administration of Energy Rebate Scheme and LCTS Admin Grant	(17,280)	Cabinet
	Housing Benefits - unbudgeted grant receipts from DWP	(45,000)	Cabinet
	DHP grant less than budgeted	24,000	Cabinet
	Housing Benefits Subsidy, improved forecast over budgeted	(24,000)	Cabinet
	Grant Receipts - Administration of Household Support Fund	(24,000)	Cabinet
		(1,280)	
L	Car Parks		
	Half yearly forecast shows P&D Parking Income above profile, although this income is unpredictable in nature	(30,000)	Economy
		0	
M	General Fund Housing		
	Increased Homelessness costs for B&B & reduction in our impairment of Bad Debt	90,500	Homes
	Salary underspend due to vacant posts and external grant funding	(90,400)	Homes
		100	
N	Property Services		
	Staffing underspends due to vacant posts	(80,000)	Environment
	Phoenix House increased utility costs due to price rises	41,000	Homes
	Salary pressure due to pay award	29,100	Environment
	Fore Street shops rental down due to vacant unit and rent reductions	19,000	Economy
		49,100	
O	Customer Services		
	Salaries - underspend due vacancies and secondments. RIO post funded by Revs and Bens	(50,040)	Community
	Supplies and Services underspend across service, incl switch charges & telephones	(5,400)	Community
		(55,440)	
P	Human Resources		
	Salaries - Acting up & secondment pay, additional apprentice and pay award	29,050	Cabinet
	Senior staff member salary moved to CM	(37,900)	Cabinet
	Reduced training requirement	(3,000)	Cabinet
	Saving achieved by alteration to Zellis upgrade plan	(60,000)	Cabinet
	Occupational Health costs now remaining in HR	3,000	Cabinet
	Income related to apprentices under 18	(6,000)	Cabinet
	Consultancy now charged to service areas	(6,000)	Cabinet
		(80,850)	
Q	Legal & Democratic Services		
	Legal Services - 3 vacancies offset by Agency costs and costs for external advice. Includes other small variances	(48,400)	Cabinet
		(48,400)	
	FORECAST (SURPLUS)/DEFICIT AS AT 31/03/2023	527,186	

Note the sum of the explanations above do not equal the full variance - they are only those key variances or above £20k

Cabinet	(212,920)
Community	(3,977)
Homes	41,100
Environment	1,003,530
Economy	(300,547)
	527,186