

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

	Budget 2014/15 £	Actual 2014/15 £	Variance £
Car Parks	(120,520)	(222,083)	(101,563)
Community & Development	387,760	391,995	4,235
Corporate	1,146,560	1,182,589	36,029
Customer Services	(13,950)	(3,695)	10,255
Environmental Services	1,430,360	1,347,525	(82,835)
Finance & Performance	40	98	58
GF Housing	385,730	260,458	(125,272)
Grounds Maintenance	7,340	(8,092)	(15,432)
Human Resources	123,530	81,328	(42,202)
ICT	(6,420)	(22,170)	(15,750)
Legal & Democratic	865,610	879,183	13,573
Leisure	816,780	889,906	73,126
Planning & Regeneration	987,620	847,075	(140,545)
Property Services	383,720	390,858	7,138
Revenues & Benefits	804,990	521,599	(283,391)
Waste Services	2,321,630	2,613,049	291,419
TOTAL COST OF SERVICES	9,520,780	9,149,623	(371,157)
OTHER INCOME & EXPENDITURE			
Interest Payable	8,110	8,593	483
Interest from Funding provided for HRA	(110,000)	(58,249)	51,751
Interest Receivable	(65,000)	(66,261)	(1,261)
New Home Bonus Grant	0	(1,281,438)	(1,281,438)
Revenue contribution to Capital Programme	125,000	1,419,426	1,294,426
Sundry Grants and Other Income	0	(64,654)	(64,654)
Statutory Adjustments	(819,190)	(758,039)	61,151
Net Contribution to / (Utilisation of) Earmarked Reserves	525,170	1,082,424	557,254
TOTAL BUDGETED EXPENDITURE	9,184,870	9,431,425	246,555
Formula Grant	(4,192,870)	(4,350,631)	(157,761)
Council Tax	(4,917,000)	(4,917,330)	(330)
Collection Fund surplus	(75,000)	(73,770)	1,230
TOTAL FUNDING	(9,184,870)	(9,341,731)	(156,861)
NET INCOME AND EXPENDITURE	0	89,694	89,694

Note

In order to produce the outturn report as soon as possible the capital charges and most of the recharges have been included as budget. In the case of recharges an adjustment has been made to reflect the acquisitions of Market Walk, 32/34 Fore Street Tiverton and the conversion of the recycling centre during the financial year.

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15
CAR PARKS

Code	Car Parks	2014/15 Budget £	2014/15 Actual £	Variance £	Variance %	
1000	Employees	20	(5)	(25)	-127.0%	
2000	Premises	223,490	126,800	(96,690)	-43.3%	
3000	Transport	70	0	(70)	-100.0%	
4000	Supplies and Services	32,280	14,797	(17,483)	-54.2%	
	Total Direct Expenditure	255,860	141,591	(114,269)	-44.7%	
7000	External Income	(689,860)	(677,154)	12,706	1.8%	
	Net Direct Expenditure	(434,000)	(535,563)	(101,563)	23.4%	(a)
5000	Support Services	164,980	164,980	0		
6500	Capital Charges	148,500	148,500	0		
	Total Indirect Expenditure	313,480	313,480	0		
	Total Car Park Expenditure	(120,520)	(222,083)	(101,563)		
	Car Park - Service units					
CP510	Market Car Park	(115,540)	(131,586)	(16,046)		
CP520	Multi-Storey Car Park	164,300	114,872	(49,428)		
CP530	Amenity Car Parks	50,110	22,174	(27,936)		
CP540	Paying Car Parks	(219,480)	(224,998)	(5,518)		
CP550	Civil Parking Enforcement	90	(2,545)	(2,635)		
	Total Car Park Expenditure	(120,520)	(222,083)	(101,563)		
				£	£	
	Total Expenditure Variation					(101,563) (a)
	Major Cost Changes					
	Major Cost Savings					
CP520	MSCP Utilities underspend			(14,000)		
CP520	MSCP maintenance underspend (see below EMR)			(19,000)		
CP530	Amenity car park specific project maintenance underspend (see below EMR)			(26,600)		
CP540	Paying car parks maintenance underspend			(34,000)		
CP540	Increased Off-Street fines			(8,500)		
CP	General underspend on planned maintenance			(9,000)		
CP	General underspend on supplies and services			(6,800)		
						(117,900)
	Major Changes in Income Levels					
CP540	Pay and Display income below budget			30,000		
CP540	Increased income from Residential, Business and Seasonal permits			(9,500)		
CP540	More income received than budgeted for on PCT management fees on Hospital car parks			(4,200)		
						16,300
	Minor Variations					37
	Total Expenditure Variation					(101,563) (a)
	EAR MARKED RESERVES					
	Utilised 2014/15					
CP540	Paying car park maintenance EMR not required			(15,000)		
	Proposed contribution c/fwd to 2015/16					
CP520	MSCP maintenance works			16,000		
CP530	Amenity car parks resurfacing works			25,000		
	Net movement in earmarked reserves					26,000
	Total Expenditure variation after Ear Marked Reserves					(75,563)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15
Community and Development

		2014/15 Budget £	2014/15 Actual £	Variance £	Variance %	
Code	Community and Development					
1000	Employees	255,770	231,431	(24,339)	-9.5%	
2000	Premises	48,430	34,261	(14,169)	-29.3%	
3000	Transport	3,060	2,962	(98)	-3.2%	
4000	Supplies and Services	222,670	301,652	78,982	35.5%	
	Total Direct Expenditure	529,930	570,307	40,377	7.6%	
7000	External Income	(131,940)	(168,082)	(36,142)	-27.4%	
	Net Direct Expenditure	397,990	402,225	4,235	1.1%	(a)
5000	Support Services	(46,160)	(46,160)	0		
6500	Capital Charges	35,930	35,930	0		
	Total Indirect Expenditure	(10,230)	(10,230)	0		
	Total Community & Development Expenditure	387,760	391,995	4,235		
	Community & Development - Service units					
CD200	Community Development	282,590	291,074	8,484		
CD205	HO Communities & Gov	94,030	95,293	1,263		
CD206	HO Communities & Gov Rech	(94,030)	(94,030)	0		
CD210	Community Services Unit	146,020	127,829	(18,191)		
CD211	Community Services Unit Rech	(81,480)	(81,480)	0		
CD300	Markets	40,630	53,309	12,679		
	Total Community & Development Expenditure	387,760	391,995	4,235		
				£	£	
	Total Expenditure Variation				4,235	(a)
	Major Cost Changes					
CD200	Utilise ear marked reserve for Seed Funding (see EMR note below)			8,200		
CD200	Town and Parish Fund mainly funded by DCC contributions - see below			60,322		
					68,522	
	Major Cost Savings					
CD210	Salary savings due to maternity leave not being covered			(18,000)		
CD300	Market Officer post unfilled for part of the year			(6,000)		
CD300	Underspend on planned maintenance (see EMR note below)			(7,000)		
					(31,000)	
	Major Changes in Income Levels					
CD200	DCC contribution for Town and Parish Fund			(60,322)		
CD300	Target budget for Market income not achieved			30,000		
					(30,322)	
	Minor Variations				(2,965)	
	Total Expenditure Variation				4,235	(a)
	EAR MARKED RESERVES					
	Utilised 2014/15					
CD200	Seed Funding - committed projects from remaining reserve			(8,200)		
CD210	Community Engagement/Citizen's Panel EMR not required			(4,955)		
	Proposed contribution c/fwd to 2015/16					
CD300	Pannier Market - outstanding repairs to the clock tower			7,000		
	Net movement in earmarked reserves				(6,155)	
	Total Expenditure variation after Ear Marked Reserves				(1,920)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

CORPORATE

		2014/15 Budget £	2014/15 Actual £	2014/15 £	Variance %	
Code	Corporate					
1000	Employees	897,770	904,589	6,819	0.8%	
2000	Premises	0	0	0		
3000	Transport	2,750	1,107	(1,643)	-59.8%	
4000	Supplies and Services	150,160	180,838	30,678	20.4%	
	Total Direct Expenditure	1,050,680	1,086,534	35,854	3.4%	
7000	External Income	(180)	(5)	175	97.1%	
	Net Direct Expenditure	1,050,500	1,086,529	36,029	3.4%	(a)
5000	Support Services	92,200	92,200	0		
6500	Capital Charges	3,860	3,860	0		
	Total Indirect Expenditure	96,060	96,060	0		
	Total Corporate Expenditure	1,146,560	1,182,589	36,029		
	Corporate Management Service Units					
CM100	Chief Executive	191,320	191,917	597	0.3%	
CM199	Chief Executive Rech	(191,320)	(191,320)	0	0.0%	
CM300						
CM340	Corporate Fees/charges	381,420	404,505	23,085	6.1%	
CM310	Corporate Performance	26,830	26,830	0	0.0%	
CM600	Pension Backfunding	738,310	750,657	12,347	1.7%	
	Total Corporate Expenditure	1,146,560	1,182,589	36,029		
	Total Expenditure Variation					36,029 (a)
	Major Cost Changes					
	Bad debt provisions adjusted across a range of services			29,000		
	Pension contribution rate changes have generated a relatively small overspend			12,347		
						41,347
	Major Cost Savings					0
	Minor Variances					(5,318)
	Total Expenditure Variation					36,029
	EAR MARKED RESERVES					
	Utilised 2014/15			£		0
	Proposed contribution c/fwd to 2015/16					0
	Net movement in earmarked reserves					0
	Total Expenditure variation after Ear Marked Reserves					36,029

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15
Customer Services

		2014/15 Budget £	2014/15 Actual £	Variance £	Variance %	
Code	Customer Services					
1000	Employees	671,820	693,421	21,601	3.2%	
2000	Premises	0	0	0		
3000	Transport	4,380	2,544	(1,836)	-41.9%	
4000	Supplies and Services	110,040	99,996	(10,044)	-9.1%	
	Total Direct Expenditure	786,240	795,961	9,721	1.2%	
7000	External Income	(2,760)	(2,226)	534	19.4%	
	Net Direct Expenditure	783,480	793,735	10,255	1.3%	(a)
5000	Support Services	(799,650)	(799,650)	0		
6500	Capital Charges	2,220	2,220	0		
	Total Indirect Expenditure	(797,430)	(797,430)	0		
	Total Customer Services Expenditure	(13,950)	(3,695)	10,255		
	Customer Services - Service units					
CS200	Communications	140,780	141,892	1,112		
CS299	Communications Rech	(140,720)	(140,720)	0		
CS500	Messenger Services	53,460	52,225	(1,235)		
CS599	Messenger Services Rech	(55,090)	(55,090)	0		
CS900	Central Photocopying	28,380	27,302	(1,078)		
CS901	Central Photocopying Rech	(37,320)	(37,320)	0		
CS902	Central Postage	45,560	29,811	(15,749)		
CS903	Central Postage Rech	(48,530)	(48,530)	0		
CS910	Customer Services Admin	152,760	120,564	(32,196)		
CS915	Customer Services Admin Rech	(153,270)	(153,270)	0		
CS930	Customer First Management	136,620	185,511	48,891		
CS931	Customer First Management Rech	(136,630)	(136,630)	0		
CS932	Customer First	557,710	576,730	19,020		
CS933	Customer First Rech	(557,690)	(557,690)	0		
CS936	Crediton Office Section	153,520	145,011	(8,509)		
CS937	Crediton Office Section Rech	(153,490)	(153,490)	0		
	Total Customer Services Expenditure	(13,950)	(3,695)	10,255		
						£
Customer Services						
Total Expenditure Variation				£	10,255	(a)
Major Cost Changes						
CS930	Salaries - restructuring of teams & long-term sickness cover			49,000		
CS932	Purchase of payment kiosk for Phoenix House reception area			12,500		
					61,500	
Major Cost Savings						
CS902	Franked mail, movement to Clean Mail which is charged direct to services			(15,500)		
CS910	Salaries - transfer of posts between other CS teams & delay in reappointment of apprentice			(33,000)		
					(48,500)	
Major Changes in Income Levels					0	
Minor Variations					(2,745)	
Total Expenditure Variation					10,255	(a)
EAR MARKED RESERVES						
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Ear Marked Reserves				10,255	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15
Environmental Services

		2014/15 Budget	2014/15 Actual	Variance	Variance
Code	Environmental Services	£	£	£	%
1000	Employees	930,470	955,454	24,984	2.7%
2000	Premises	125,190	75,179	(50,011)	-39.9%
3000	Transport	47,930	51,767	3,837	8.0%
4000	Supplies and Services	120,250	149,127	28,877	24.0%
	Total Direct Expenditure	1,223,840	1,231,528	7,688	0.6%
7000	External Income	(321,450)	(411,972)	(90,522)	-28.2%
	Net Direct Expenditure	902,390	819,555	(82,835)	-9.2% (a)
5000	Support Services	438,120	438,120	0	
6500	Capital Charges	89,850	89,850	0	
	Total Indirect Expenditure	527,970	527,970	0	
	Total Environmental Services Expenditure	1,430,360	1,347,525	(82,835)	
	Environmental Services - Service units				
ES100	Cemeteries	126,600	94,985	(31,615)	
ES110	Bereavement Services	38,430	49,412	10,982	
ES112	Bereavement Services Rech	(38,420)	(38,420)	0	
ES200	CCTV Initiatives	10,990	2,373	(8,617)	
ES250	Community Safety	68,970	68,708	(262)	
ES251	Community Safety Rech	(5,520)	(5,520)	0	
ES256	Community Safety Partnership	0	(2,859)	(2,859)	
ES260	Food Protection	95,750	95,058	(692)	
ES270	Water Quality Monitoring	69,680	66,555	(3,125)	
ES349	Private Sector Housing team Rech	(40,420)	(40,420)	0	
ES354	Private Sector Housing	139,370	112,288	(27,082)	
ES360	Dog Warden	64,470	65,174	704	
ES361	Public Health	0	(17,807)	(17,807)	
ES362	Abandoned Car and Litter	92,150	92,150	0	
ES440	Inspection Staff Unit	77,440	75,873	(1,567)	
ES441	Inspection Staff Unit Rech	(79,850)	(79,850)	0	
ES450	Parks & Open Spaces	393,120	387,583	(5,537)	
ES455	Amory Park	17,370	17,674	304	
ES460	Play Areas	224,100	223,173	(927)	
ES500	Emergency Planning	0	1,317	1,317	
ES550	Licensing	26,060	17,215	(8,845)	
ES580	Pool Car Running Costs	320	(6,334)	(6,654)	
ES600	Pest Control	16,460	15,285	(1,175)	
ES650	Contaminated Land	17,980	17,751	(229)	
ES660	Control of Pollution	111,820	109,931	(1,889)	
ES670	Local Air Pollution	9,320	14,577	5,257	
ES720	ES Management	98,710	149,052	50,342	
ES721	ES Management Rech	(98,690)	(98,690)	0	
ES730	Environmental Enforcement	256,420	247,176	(9,244)	
ES731	Environmental Enforcement Rech	(262,320)	(262,320)	0	
ES733	Environmental Health	399,060	367,978	(31,082)	
ES734	Environmental Health Rech	(399,040)	(399,040)	0	
ES740	Licensing Unit	101,160	102,820	1,660	
ES741	Licensing Unit Rech	(101,140)	(101,140)	0	
ES760	Health & Safety Officer	75,500	81,308	5,808	
ES765	Health & Safety Officer Rech	(75,490)	(75,490)	0	
	Total Environmental Services Expenditure	1,430,360	1,347,525	(82,835)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15
Environmental Services

Environmental Services		£	£
Total Expenditure Variation			(82,835) (a)
Major Cost Changes			
ES100	Bereavement Services salary overspend due to staff changes not taking place	11,000	
ES720	E/Services Management salary overspend due to redundancy, partially off-set by salary savings	51,000	
			62,000
Major Cost Savings			
ES730	E/Enforcement salary underspend due to vacant post in year	(10,000)	
ES733	E/Health salary underspend due to vacant posts in year (see below EMR)	(30,000)	
ES100	Cemeteries underspend across maintenance budgets (see below EMR)	(25,000)	
ES450	Parks & Open spaces underspend across maintenance budgets (see below EMR)	(20,000)	
			(85,000)
Major Changes in Income Levels			
ES100	Increased income on Internments & exclusive burial rights	(10,000)	
ES450	Utilise Developers Contributions for Parks & Open spaces (see below EMR)	9,508	
ES460	Utilise Developers Contributions for Play Areas (see below EMR)	12,600	
ES580	Pool Car recharge income more then costs charged per mile	(6,600)	
ES361	Public Health Grant income received in year (see below EMR)	(20,000)	
ES200	CCTV income for Tiverton Town project work (see below EMR)	(10,000)	
ES354	Private Sector Housing grant repayments received in year (see EMR)	(31,447)	
			(55,939)
Minor Variations			(3,896)
Total Expenditure Variation			(82,835) (a)
Total Variation brought forward			(82,835)
EAR MARKED RESERVES			
Utilised 2014/15		£	
ES361	Targeted Family Public Health project	(2,193)	
ES450	Developers Contribution for Parks & Open spaces	(9,508)	
ES460	Developers Contribution for Play Areas	(12,600)	
Proposed contribution c/fwd to 2015/16			
ES200	CCTV - Ongoing project work in Tiverton Town Centre	8,500	
ES100	Works to Cemeteries wall & pathways	25,000	
ES361	Public Health Grant	20,000	
ES450	Parks & Open spaces walls & pathways	18,000	
ES460	Play Areas works	11,000	
ES733	Environmental Health restructure costs	15,000	
ES354	Private Sector Housing grant payments received in year	31,447	
	Net movement in earmarked reserves		104,646
Total Expenditure variation after Ear Marked Reserves			21,811

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

Finance and Performance

		2014/15	2014/15	Variance	Variance	
		Budget	Actual			
Code	Finance and Performance	£	£	£	%	
1000	Employees	592,190	584,456	(7,734)	-1.3%	
2000	Premises	0	0	0		
3000	Transport	1,860	1,393	(467)	-25.1%	
4000	Supplies and Services	37,470	45,730	8,260	22.0%	
	Total Direct Expenditure	631,520	631,578	58	0.0%	
7000	External Income	0	0	0		
	Net Direct Expenditure	631,520	631,578	58	0.0%	(a)
5000	Support Services	(631,480)	(631,480)	0		
6500	Capital Charges	0	0	0		
	Total Indirect Expenditure	(631,480)	(631,480)	0		
	Total Finance and Performance Expenditure	40	98	58		
	Finance and Performance - Service units					
FP100	Accountancy Services	471,310	468,999	(2,311)		
FP199	Accountancy Services Rech	(471,410)	(471,410)	0		
FP200	Internal Audit	127,840	122,206	(5,634)		
FP299	Internal Audit Rech	(127,820)	(127,820)	0		
FP300	Procurement	71,830	78,744	6,914		
FP399	Procurement Rech	(71,750)	(71,750)	0		
FP400	Purchase Ledger	66,340	64,580	(1,760)		
FP499	Purchase Ledger Rech	(66,340)	(66,340)	0		
FP500	Sales Ledger	82,480	85,329	2,849		
FP599	Sales Ledger Rech	(82,440)	(82,440)	0		
	Total Finance and Performance	40	98	58		
					£	
	Total Expenditure Variation			£	58	(a)
	Major Cost Changes					
FP100	VAT Consultancy, required to deal with the outstanding Royal Mail claim			8,000		
					8,000	
	Major Cost Savings					
FP100	A delay in appointment of Systems Accountant and post reduced to 3 days per wk			(14,000)		
					(14,000)	
	Major Changes in Income Levels				0	
	Minor Variations				6,058	
	Total Expenditure Variation				58	(a)
	EAR MARKED RESERVES					
				£		
	Utilised 2014/15					
	Proposed contribution c/fwd to 2015/16					
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Ear Marked Reserves				58	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15
General Fund Housing

Code	General Fund Housing	2014/15 Budget £	2014/15 Actual £	Variance £	Variance %	
1000	Employees	187,640	159,359	(28,281)	-15.1%	
2000	Premises	7,810	1,643	(6,167)	-79.0%	
3000	Transport	11,630	8,656	(2,974)	-25.6%	
4000	Supplies and Services	247,970	161,205	(86,765)	-35.0%	
	Total Direct Expenditure	455,050	330,863	(124,187)	-27.3%	
7000	External Income	(145,150)	(146,235)	(1,085)	-0.7%	
	Net Direct Expenditure	309,900	184,628	(125,272)	-40.4%	(a)
5000	Support Services	75,460	75,460	0		
6500	Capital Charges	370	370	0		
	Total Indirect Expenditure	75,830	75,830	0		
	Total General Fund Housing Services Expenditure	385,730	260,458	(125,272)		
	General Fund Housing - Service units					
HG320	Housing & Homelessness Advice	385,730	310,495	(75,235)		
HG373	Homelessness & Enabling Team	122,430	103,143	(19,287)		
HG374	Housing Needs Team	138,960	108,211	(30,749)		
HG377	Housing Needs Team Rech	(138,960)	(138,960)	0		
HG379	Homeless & Enabling Team Rech	(122,430)	(122,430)	0		
	Total General Fund Housing Services Expenditure	385,730	260,458	(125,272)		
					£	
	Total Expenditure Variation				(125,272)	(a)
	Major Cost Changes			£		
HG320	Grant funding - Additional funding for Red House to home vulnerable young adults			14,500		
					14,500	
	Major Cost Savings					
HG320	DARs & B&B costs lower than budget due to reduced case load during the year			(19,000)		
HG320	Reduced requirement for bad debt provision			(58,500)		
HG374	Underspend on salaries due to an unfilled post for a period pending management restructure			(32,500)		
					(110,000)	
	Major Changes in Income Levels					
HG373	Youth Homeless Posting funding from DCC			(20,000)		
					(20,000)	
	Minor Variations					
					(9,772)	
	Total Expenditure Variation				(125,272)	(a)
	EAR MARKED RESERVES					
				£		
	Utilised 2014/15					
	Proposed contribution c/fwd to 2015/16					
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Ear Marked Reserves				(125,272)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15
Grounds Maintenance

Code	Grounds Maintenance	2014/15 Budget £	2014/15 Actual £	Variance £	Variance %	
1000	Employees	427,120	414,649	(12,471)	-2.9%	
2000	Premises	11,950	4,561	(7,389)	-61.8%	
3000	Transport	91,910	91,161	(749)	-0.8%	
4000	Supplies and Services	33,950	35,953	2,003	5.9%	
	Total Direct Expenditure	564,930	546,324	(18,606)	-3.3%	
7000	External Income	(78,000)	(74,827)	3,173	4.1%	
	Net Direct Expenditure	486,930	471,498	(15,432)	-3.2%	(a)
5000	Support Services	(488,430)	(488,430)	0		
6500	Capital Charges	8,840	8,840	0		
	Total Indirect Expenditure	(479,590)	(479,590)	0		
	Total Grounds Maintenance Expenditure	7,340	(8,092)	(15,432)		
	Grounds Maintenance - Service units					
GM960	Grounds Maintenance	558,710	543,278	(15,432)		
GM961	Grounds Maintenance Rech	(551,370)	(551,370)	0		
	Total Grounds Maintenance Expenditure	7,340	(8,092)	(15,432)		
				£	£	
	Total Expenditure Variation					(15,432) (a)
	Major Cost Changes					
GM960	Plant Equipment - Mower purchased (see below EMR)			16,000		
GM960	Training spend of £7.6k is off-set against the Corporate Training budget			7,600		
						23,600
	Major Cost Savings					
GM960	Salary underspends due to staff turnover			(22,000)		
GM960	Tree works maintenance underspend			(7,000)		
GM960	Underspend against fuel budgets			(7,100)		(36,100)
	Major Changes in Income Levels					0
	Minor Variations					(2,932)
	Total Expenditure Variation					(15,432) (a)
	EAR MARKED RESERVES					
	Utilised 2014/15			£		
GM960	Vehicle purchase in year			(16,000)		
	Proposed contribution c/fwd to 2015/16					
GM960	Purchase Digger/Trailer and Tractor during 15-16			30,000		
	Net movement in earmarked reserves					14,000
	Total Expenditure variation after Ear Marked Reserves					(1,432)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

Human Resources

Code	Human Resources	2014/15 Budget £	2014/15 Actual £	Variance £	Variance %	
1000	Employees	417,330	338,411	(78,919)	-18.9%	
2000	Premises	0	0	0		
3000	Transport	1,750	1,897	147	8.4%	
4000	Supplies and Services	19,660	41,246	21,586	109.8%	
	Total Direct Expenditure	438,740	381,554	(57,186)	-13.0%	
7000	External Income	(17,050)	(2,066)	14,984	87.9%	
	Net Direct Expenditure	421,690	379,488	(42,202)	-10.0%	(a)
5000	Support Services	(298,160)	(298,160)	0		
6500	Capital Charges	0	0	0		
	Total Indirect Expenditure	(298,160)	(298,160)	0		
	Total Human Resources Expenditure	123,530	81,328	(42,202)		
	HR - Service units					
HR100	Human Resources	239,830	283,358	43,528		
HR199	Human Resources Rech	(239,870)	(239,870)	0		
HR200	Staff Development Training	38,520	5,674	(32,846)		
HR210	Cpd Training	43,840	(616)	(44,456)		
HR220	Post Entry Training	21,850	0	(21,850)		
HR230	Health & Safety Training	19,360	(250)	(19,610)		
HR300	Payroll	76,090	91,088	14,998		
HR399	Payroll Rech	(76,090)	(76,090)	0		
HR400	Learning & Development	48,440	66,474	18,034		
HR499	Learning & Development Rech	(48,440)	(48,440)	0		
	Total Human Resources Expenditure	123,530	81,328	(42,202)		
	Total Expenditure Variation					(42,202) (a)
	Major Cost Changes					
HR300	Salary increase due to JE			12,400		
HR400	Salary overspend to be off-set by EMR (see below)			12,930		
HR100	Purchase of new time recording system not budgeted for			15,200		
						40,530
	Major Cost Savings					
HR200	Corporate staff training costs of £100k against a budget of £118k have been charged across all Services (see below EMR)			(100,000)		
						(100,000)
	Major Changes in Income Levels					
HR200	Income target not achieved			17,000		
						17,000
	Minor Variations					268
	Total Expenditure Variation					(42,202) (a)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

Human Resources

Total Variation brought forward					(42,202)
EAR MARKED RESERVES					
				£	
Utilised 2014/15					
HR400	L&D Assistant funded from Corporate training EMR			(12,930)	
Proposed contribution c/fwd to 2015/16					
HR200	Underspend on Corporate training spend			17,000	
	Net movement in earmarked reserves				4,070
Total Expenditure variation after Ear Marked Reserves					(38,132)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15
ICT Services

Code	ICT Services	2014/15 Budget £	2014/15 Actual £	Variance £	Variance %	
1000	Employees	531,170	531,042	(128)	0.0%	
2000	Premises	0	0	0		
3000	Transport	1,740	1,654	(86)	-5.0%	
4000	Supplies and Services	377,910	387,056	9,146	2.4%	
	Total Direct Expenditure	910,820	919,752	8,932	1.0%	
7000	External Income	(3,660)	(28,342)	(24,682)	-674.4%	
	Net Direct Expenditure	907,160	891,410	(15,750)	-1.7%	(a)
5000	Support Services	(957,560)	(957,560)	0		
6500	Capital Charges	43,980	43,980	0		
	Total Indirect Expenditure	(913,580)	(913,580)	0		
	Total ICT Services Expenditure	(6,420)	(22,170)	(15,750)		
	ICT - Service units					
IT100	Gazetteer Management	80,330	73,793	(6,537)		
IT199	Gazetteer Management Rech	(80,310)	(80,310)	0		
IT200	Information Management & T Gov	44,800	45,580	780		
IT299	Information Management & T Gov rech	(44,840)	(44,840)	0		
IT300	Central Telephones	89,860	84,209	(5,651)		
IT399	Central Telephones Rech	(89,930)	(89,930)	0		
IT400	ICT Network & Hardware	303,500	279,985	(23,515)		
IT499	ICT Network & Hardware Rech	(303,420)	(303,420)	0		
IT500	ICT Software Support & Maint.	502,270	531,349	29,079		
IT599	ICT Software Support & Maint. Rech	(502,210)	(502,210)	0		
IT600	ICT Staff Unit	543,880	531,992	(11,888)		
IT699	ICT Staff Unit Rech	(543,870)	(543,870)	0		
IT800	Phoenix House Printing	37,540	39,522	1,982		
IT899	Phoenix House Printing Rech	(44,020)	(44,020)	0		
	Total ICT Services Expenditure	(6,420)	(22,170)	(15,750)		
					£	
	Total Expenditure Variation				(15,750)	(a)
	Major Cost Changes					
IT600	Staff training - please refer to HR corporate training note			11,500		
					11,500	
	Major Cost Savings					
IT100	Salary savings due to lower grade than budgeted			(5,000)		
IT300	Saving on call costs and advertisement in BT phonebook			(6,000)		
					(11,000)	
	Major Changes in Income Levels					
IT600	Head of BIS recharge to NDDC			(19,000)		
					(19,000)	
	Minor Variations				2,750	
	Total Expenditure Variation				(15,750)	(a)
	Total Variation brought forward				(15,750)	
	EAR MARKED RESERVES					
				£		
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Ear Marked Reserves				(15,750)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15
Leisure Services

Code	Leisure Services	2014/15 Budget £	2014/15 Actual £	Variance £	Variance %	
1000	Employees	1,487,020	1,551,966	64,946	4.4%	
2000	Premises	679,660	700,648	20,988	3.1%	
3000	Transport	6,300	5,023	(1,277)	-20.3%	
4000	Supplies and Services	348,060	342,604	(5,456)	-1.6%	
	Total Direct Expenditure	2,521,040	2,600,241	79,201	3.1%	
7000	External Income	(2,379,130)	(2,354,258)	24,872	1.0%	
	Net Direct Expenditure	141,910	245,984	104,074	73.3%	(a)
5000	Support Services	295,980	264,488	(31,492)		
6500	Capital Charges	378,890	379,434	544		
	Total Indirect Expenditure	674,870	643,922	(30,948)		
	Total Leisure Services Expenditure	816,780	889,906	73,126		
	Leisure Services - Service units					
RS100	Leisure Facilities Maintenance & Equipment	211,000	198,729	(12,271)		
RS110	Leisure Management & Administration	120,760	121,320	560		
RS140	Exe Valley Leisure Centre	171,140	184,412	13,272		
RS150	Lords Meadow Leisure Centre	233,630	315,714	82,084		
RS160	Culm Valley Sports Centre	80,250	69,730	(10,520)		
	Total Leisure Services Expenditure	816,780	889,906	73,126		
	Total Expenditure Variation					73,126 (a)
	Major Cost Changes					
RS	Development Training (see HR for savings)			20,000		
RS100	Improvement works - CVSC reception area			25,000		
RS	Pension costs from new auto pension enrolment (all sites)			29,000		
RS	Salaries (all sites) overspend due to various including: increased rate of pay for coaches;			21,000		
	standardised rate of pay for under 18s; contracting staff previously on casual contracts					
						95,000
	Major Cost Savings					
RS	Support service reduction in Property Service charges			(31,492)		
						(31,492)
	Major Changes in Income Levels					
RS	Income (all sites) below budget			25,000		
RS	Feed-In-Tariff net receipts			(12,000)		
						13,000
	Minor Variations					(3,382)
	Total Expenditure Variation					73,126 (a)
	EAR MARKED RESERVES					
				£		
	Utilised 2014/15					
	Proposed contribution c/fwd to 2015/16					
	Net movement in earmarked reserves					0
	Total Expenditure variation after Ear Marked Reserves					73,126

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15
Property Services

Major Cost Savings					
PS980	Salary savings due to vacant posts		(28,600)		
PS880	Underspend on Bus Station maintenance (see below EMR)		(8,000)		
PS830	Underspend on Town Hall maintenance		(5,800)		
					(42,400)
Major Changes in Income Levels					
PS350	Income from Tiverton Town Council for the running costs on 4 Tiverton Public Convenience		(12,800)		
PS990	Income received from Fore Street properties		(31,000)		
PS400	Flood Defence grant money received in year (see below EMR)		(12,500)		
PS880	Increased income received from Bus Departures (see below EMR)		(5,000)		
					(61,300)
Minor Variations					
					(1,162)
Total Expenditure Variation					7,138 (a)
Total Variation brought forward					7,138
EAR MARKED RESERVES					
					£
Utilised 2014/15					
PS980	Purchase of Caretakers vehicle		(10,583)		
Proposed contribution c/fwd to 2015/16					
PS400	Flood Defence grant monies received - Emr required for small flood projects during 15-16		12,000		
PS880	Bus Station maintenance fund		13,000		
PS810	Phoenix House meeting rooms upgrades		50,000		
	Net movement in earmarked reserves				64,417
Total Expenditure variation after Ear Marked Reserves					71,555

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

Revenues and Benefits

Code	Revenues and Benefits	2014/15 Budget £	2014/15 Actual £	Variance £	Variance %	
1000	Employees	685,790	709,075	23,285	3.4%	
2000	Premises	0	0	0		
3000	Transport	6,050	5,367	(683)	-11.3%	
4000	Supplies and Services	322,990	287,106	(35,884)	-11.1%	
	Housing Benefit Payments	20,344,070	18,821,499	(1,522,571)	-7.5%	
	Total Direct Expenditure	21,358,900	19,823,047	(1,535,853)	-7.2%	
	Income from Housing Benefit Subsidy	(20,344,070)	(18,926,086)	1,417,984	-7.0%	
	All other Income	(703,280)	(868,802)	(165,522)	23.5%	
7000	External Income	(21,047,350)	(19,794,888)	1,252,462	6.0%	
	Net Direct Expenditure	311,550	28,159	(283,391)	-91.0%	(a)
5000	Support Services	493,440	493,440	0		
6500	Capital Charges	0	0	0		
	Total Indirect Expenditure	493,440	493,440	0		
	Total Revenues and Benefits Expenditure	804,990	521,599	(283,391)		
	Revenues and Benefits - Service units					
RB100	Collection Of Council Tax	535,680	503,824	(31,856)		
RB199	Collection Of Council Tax Rech	(105,540)	(105,540)	0		
RB200	Collection Of Business Rates	19,630	7,790	(11,840)		
RB210	NNDR Charity Rate Relief	45,000	0	(45,000)		
RB300	Housing Benefit Admin	372,240	357,167	(15,073)		
RB310	Housing Benefit Fraud	(12,130)	(15,931)	(3,801)		
RB330	New Burdens - C/Tax Reform	0	(67,847)	(67,847)		
RB340	Local welfare assistance scheme	0	0	0		
RB399	Housing Benefit Admin Rech	(49,880)	(49,880)	0		
RB400	Housing Rent Allowances	0	(104,587)	(104,587)		
RB410	Council Tax Benefit	0	(26,705)	(26,705)		
RB600	Revenues Recovery Team	60,570	83,888	23,318		
RB699	Revenues Recovery Team Rech	(60,580)	(60,580)	0		
	Total Revenues and Benefits Expenditure	804,990	521,599	(283,391)		
	Total Expenditure Variation					(283,391) (a)
	Major Cost Changes					
	* Additional Salary costs for the Recovery of Council Tax funded by additional grant from major preceptors detailed below			27,600		
	*** Additional Computer Software costs associated with changes in Housing Benefit Funded by additional Government grants detailed below			17,600		
						45,200
	Major Cost Savings					
	** The demand for Housing Benefit was lower than budgeted (see decreased Charity Rate Relief budget was not required under new NNDR scheme)			(1,522,571)		
				(45,000)		
						(1,567,571)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

Revenues and Benefits

Major Changes in Income Levels			
** Decreased Housing Benefit Subsidy related to decreased costs detailed above	1,438,144		
Additional Housing Benefit Overpayments recovered	(20,160)		
Adjustment to CTB entitlement (re pre 01/04/13 CTB old scheme) not required to be repaid to DCLG	(26,705)		
Unspent 'Local Council Tax New Burdens Grant' re 14/15	(67,847)		
Unspent 'Business Rates New Burdens Grant' re 14/15	(11,266)		
Additional Council Tax court costs income	(10,750)		
* Additional grant funding from major preceptors to improve collection rates	(30,171)		
*** Government grants for Housing Benefit software changes	(28,550)		
			1,242,695
Minor Variations			
			(3,715)
Total Expenditure Variation			(283,391) (a)
Total Variation brought forward			(283,391)
EAR MARKED RESERVES			
			£
Utilised 2014/15			
Housing Benefit Admin reserve - no longer required	(67,300)		
Business Rates Retention Scheme reserve - no longer required	(30,200)		
			(97,500)
Total Expenditure variation after Ear Marked Reserves			(380,891)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2014/15
Waste Services

		2014/15 Budget £	2014/15 Actual £	Variance £	Variance %	
Code	Waste Services					
1000	Employees	1,757,740	1,897,211	139,471	7.9%	
2000	Premises	81,020	155,245	74,225	91.6%	
3000	Transport	793,680	893,921	100,241	12.6%	
4000	Supplies and Services	607,210	622,903	15,693	2.6%	
	Total Direct Expenditure	3,239,650	3,569,281	329,631	10.2%	
7000	External Income	(1,332,200)	(1,380,412)	(48,212)	-3.6%	
	Net Direct Expenditure	1,907,450	2,188,869	281,419	14.8%	(a)
5000	Support Services	325,070	335,070	10,000		
6500	Capital Charges	89,110	89,110	0		
	Total Indirect Expenditure	414,180	424,180	10,000		
	Total Waste Services Expenditure	2,321,630	2,613,049	291,419		
	Waste Services - Cost Centres					
WS650	Street Cleansing	346,680	301,299	(45,381)		
WS700	Refuse Collection	1,480,860	1,666,001	185,141		
WS710	Trade Waste Collection	(100,780)	(107,363)	(6,583)		
WS725	Kerbside Recycling	594,860	679,500	84,640		
WS740	16 Shop-Recycling	0	93,834	93,834		
WS750	Waste Management Staff Unit	275,720	255,487	(20,233)		
WS760	Waste Management Staff Unit Rech	(275,710)	(275,710)	0		
	Total Waste Services Expenditure	2,321,630	2,613,049	291,419		
				£	£	
	Total Expenditure Variation					291,419 (a)
	Major Cost Changes					
WS700	Over-time and agency spend in Refuse due to round catch-up, covering leavers, sickness and holidays			51,000		
WS725	Over-time and agency spend in Recycling, due to covering leavers, sickness and holiday and move to new recycling depot			60,000		
WS750	Savings in Waste Management staff unit, reduced hours and unfilled post for part of the year			(20,000)		
WS725	One off training costs for operation of the new recycling baler			20,000		
ALL	Staff training - please refer to HR corporate training note			12,000		
WS700	Spend on personal protective equipment higher than anticipated			18,000		
WS700	Vehicle hire required due to number of rounds remaining the same			40,000		
WS700/725	Vehicle repairs across Waste due to aged fleet			67,000		
WS725	Loan repayment for the new recycling baler			17,000		
WS710	Trade waste disposal charges, due to an increased customer base			26,700		
WS740	Works required for new recycling depot (see EMR note below)			85,000		
WS725	Increase in recharge from Property Services for work on new recycling depot			10,000		
WS725	Cost of trial for new waste scheme			15,000		
						401,700
	Major Cost Savings					
WS725	Income for glass now net of haulage costs			(19,000)		
WS700/725	Advertising budget not required, calendars published to October 2015			(11,500)		
WS700	Saving on operating lease budget as vehicles purchased			(30,000)		
	Major Changes in Income Levels					
WS710	Additional trade waste income due to an increase in customer numbers			(38,000)		
WS725	Income for recycling materials higher than budgeted			(10,000)		
						(108,500)
	Minor Variations					(1,781)
	Total Expenditure Variation					291,419 (a)

HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

Housing Revenue Account

Code	Housing Revenue Account	2014/15 Budget £	2014/15 Actual £	Variance £	Variance %	
1000	Employees	2,749,100	2,631,168	(117,932)	-4.3%	
2000	Premises	135,450	135,552	102	0.1%	
3000	Transport	330,450	217,734	(112,716)	-34.1%	
4000	Supplies and Services	5,714,860	6,382,795	667,935	11.7%	
	Total Direct Expenditure	8,929,860	9,367,249	437,389	4.9%	
7000	External Income	(14,498,220)	(15,027,673)	(529,453)	-3.7%	
	Net Direct Expenditure	(5,568,360)	(5,660,424)	(92,064)	1.7%	(a)
5000	Internal Recharges	1,205,890	1,205,890	0		
6500	Capital Charges	4,362,470	4,362,470	0		
	Total Indirect Expenditure	5,568,360	5,568,360	0		
	Total HRA Expenditure	0	(92,065)	(92,064)	N/A	
	Housing Revenue Account - Best Value Units					
BHO01	Dwelling Rents	(12,466,560)	(12,422,053)	44,507	-0.4%	
BHO02	Non-Dwelling Rents	(522,550)	(530,534)	(7,984)	1.5%	
BHO03	Tenant Charges For Services	(328,920)	(316,974)	11,946	-3.6%	
BHO04	Leaseholders' Service Charges	(13,500)	(24,782)	(11,282)	83.6%	
BHO05	Contributions Towards Expend.	(34,680)	(85,375)	(50,695)	146.2%	
BHO06	Other Charges For Services	(122,250)	(157,574)	(35,324)	28.9%	
BHO06B	Miscellaneous Income	(19,000)	(10,928)	8,072	-42.5%	
	HCA funding received for decent homes backlog work		(1,200,000)	(1,200,000)		
	Income recovered from developer for work done on their behalf		(103,634)	(103,634)		
	HCA funding received for Willand development		(120,000)	(120,000)		
	HCA funding received for Tiverton development		(210,000)	(210,000)		
BHO07	H.R.A. Investment Income	(41,000)	(48,161)	(7,161)	17.5%	
BHO09	Repairs And Maintenance	2,763,640	2,680,698	(82,942)	-3.0%	
BHO10	Supervision & Management	2,633,870	2,585,916	(47,954)	-1.8%	
BHO11	Special Services	440,520	383,954	(56,566)	-12.8%	
	Solar PV income		(182,317)	(182,317)		
	Solar PV expenditure		30,021	30,021		
BHO15	Depreciation	2,153,940	2,153,940	0	0.0%	
BHO17	Bad Debt Provision Movement	25,000	(10,522)	(35,522)	-142.1%	
BHO18	Share Of Corporate And Democratic Core	365,380	358,779	(6,601)	-1.8%	
BHO20	H.R.A. Interest Payable	1,330,017	1,394,493	64,476	4.8%	
	HRA loan from PWLB - principal repaid	1,481,983	916,313	(565,670)		
	HCA funding spent on decent homes backlog work		1,200,000	1,200,000		
	Amount spent on work done on developer's behalf		103,634	103,634		
	HCA funding spent on Willand development		120,000	120,000		
	HCA funding spent on Tiverton development		210,000	210,000		
	Major works expenditure funded by earmarked reserves (see below)		783,816	783,816		
BHO22	Transfers to or from earmarked reserves	2,324,470	2,324,470	0	0.0%	
BHO23	Accounting Adjustments incl. Revenue Contribution to Capital	29,640	84,756	55,116	186.0%	
	Net Direct Expenditure	0	(92,065)	(92,065)	N/A	

HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

Housing Revenue Account

	Net Direct Expenditure variance					(92,064) (a)
	Major Cost Increases					
	Payments made and funded from Renewable Energy Fund (see below)			30,021		
BHO23	Increased amount was contributed to capital works, most of which was funded from earmarked reserves (see below)			55,116		
	Major works expenditure funded by earmarked reserves (see below)			783,816		
						868,953
	Major Cost Savings					
BHO09	Increased contractor spend in order to meet the performance standards the service has set itself if offset by additional work carried out on adaptations and savings in Planned Maintenance			(82,942)		
BHO10	Several staffing savings across a number of teams			(47,954)		
BHO11	Significant staffing savings due to ceasing operations			(56,566)		
BHO17	Arrears have reduced by £18k since last year, so the bad debt provision was able to be reduced by £10k rather than increased			(35,522)		
	Significant in-year saving caused by change of accounting treatment - there will be no saving in the long term. Depreciation is now based on 50 year asset life as per other property assets			(501,194)		
						(724,180)
	Major Changes in Income Levels					
BHO01	0.4% shortfall in rents, largely due to opening the year with fewer properties than expected			44,507		
BHO03	New Learning Disability contract generating less than expected			11,946		
BHO04	Increased income from leaseholders due to fire safety work carried out			(11,282)		
BHO05	Invoices raised to freeholders for major upgrade work to sewage treatment plant			(50,695)		
BHO06	Community alarms have outperformed expectations			(35,324)		
	Solar PV income received			(182,317)		
						(223,164)
	Minor Variances					(13,674)
	Net Direct Expenditure variance					(92,064) (a)
5000	Internal Recharges					0
6000	Capital Charges					0
	Net movement before transfers to/from earmarked reserves					(92,064)

HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

Housing Revenue Account

Total Variation brought forward					(92,064)
EAR MARKED RESERVES					
				£	
Utilised 2014/15					
Solar PV expenditure funded from reserve				(30,021)	
Affordable Rents surplus used for new development				(76,197)	
Capital spending on renewable energy projects				(127,795)	
Housing Maintenance Fund utilised for major works				(783,816)	
Sewage Treatment Plant reserve no longer required				(15,841)	
Proposed contribution c/fwd to 2015/16					
Solar PV income paid into reserve				182,317	
Affordable Rents surplus earmarked				76,197	
Extra transfer to Housing Maintenance Fund if recommendation agreed				871,000	
Net movement in earmarked reserves					95,844
Total Expenditure variation after Ear Marked Reserves					3,779