

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Community Development

Code	Community and Development	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	86,560	87,162	602	0.7%
2000	Premises	47,980	63,147	15,167	31.6%
3000	Transport	0	0	0	0.0%
4000	Supplies and Services	161,570	152,030	(9,540)	-5.9%
<b>Total Direct Expenditure</b>		<b>296,110</b>	<b>302,338</b>	<b>6,228</b>	<b>2.1%</b>
7000	External Income	(87,290)	(93,341)	(6,051)	-6.9%
<b>Net Direct Expenditure</b>		<b>208,820</b>	<b>208,997</b>	<b>177</b>	<b>0.1% (a)</b>
<b>Total Community and Development Expenditure</b>		<b>208,820</b>	<b>208,997</b>	<b>177</b>	<b>0.1%</b>
<b>Community and Development - Service units</b>					
CD200	Community Development	138,500	138,500	0	0.0%
CD300	Tiverton Pannier Market	70,320	71,219	899	1.3%
CD305	Market - Electric Nights	0	(722)	(722)	0.0%
CD400	Crediton Market Square	0	0	0	0.0%
<b>Total Community and Development Expenditure</b>		<b>208,820</b>	<b>208,997</b>	<b>177</b>	<b>0.1%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>177 (a)</b>
<b>Major Cost Changes</b>					
<b>Major Cost Savings</b>					
					<b>0</b>
<b>Major Changes in Income Levels</b>					
					<b>0</b>
<b>Minor Variations</b>					
					<b>177</b>
<b>Total Expenditure Variation</b>					<b>177 (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2022/23</b>					
<b>Proposed contribution c/fwd to 2023/24</b>					
					<b>0</b>
<b>Net movement in earmarked reserves</b>					
					<b>0</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>177</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Corporate Management

Code	Corporate	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	1,487,354	1,495,763	8,409	0.6%
2000	Premises	0	0	0	0.0%
3000	Transport	1,200	1,262	62	5.2%
4000	Supplies and Services	214,140	2,621,947	2,407,807	1124.4%
<b>Total Direct Expenditure</b>		<b>1,702,694</b>	<b>4,118,973</b>	<b>2,416,279</b>	<b>141.9%</b>
7000	External Income	0	(3,112,643)	(3,112,643)	0.0%
<b>Net Direct Expenditure</b>		<b>1,702,694</b>	<b>1,006,330</b>	<b>(696,364)</b>	<b>-40.9% (a)</b>
<b>Total Corporate Expenditure</b>		<b>1,702,694</b>	<b>1,006,330</b>	<b>(696,364)</b>	<b>-40.9%</b>
<b>Corporate Management Service Units</b>					
CM100	Leadership Team	534,019	514,415	(19,604)	-3.7%
CM205	Performance and Improvement	0	82,883	82,883	0.0%
CM210	Data Protection	100,260	66,313	(33,947)	-33.9%
CM300	Corporate Fees/charges	258,730	(356,549)	(615,279)	-237.8%
CM310	Corporate Performance	0	0	0	0.0%
CM340	Unison	8,205	1,917	(6,288)	-76.6%
CM350	Housing Commission	0	(97,200)	(97,200)	0.0%
CM600	Pension Backfunding	801,480	794,551	(6,929)	-0.9%
<b>Total Corporate Expenditure</b>		<b>1,702,694</b>	<b>1,006,330</b>	<b>(696,364)</b>	<b>-40.9%</b>
<b>Total Expenditure Variation</b>					<b>(696,364) (a)</b>
<b>Major Cost Changes</b>					
CM205	Salary costs for new posts			82,700	
CM210	Consultancy costs as interim supprt			7,200	
CM100	Executive Assistant post not budgeted			15,300	
CM300	Overspend on bank transaction fees			30,700	
CM300	Additional external audit fees - Previous years			9,500	
CM300	Additional external audit fees - Current financial year			22,000	
CM300	Adjustment to impairment provision			2,341,500	
					<b>2,508,900</b>
<b>Major Cost Savings</b>					
CM210	Salary savings due to restructure			(40,500)	
CM100	Recharge of salaries to capital project			(23,500)	
CM100	Salary underspend excl. Executive Assistant post			(7,500)	
CM300	Apprenticeship levy underspend			(8,000)	
CM300	Underspend in Unison budget			(6,280)	
CM300	Underspend on past service costs - pension			(5,500)	
CM300	Bad Debt Provision for the year has reduced to reflect lower levels of long term debt			(10,000)	
					<b>(101,280)</b>
<b>Major Changes in Income Levels</b>					
CM300	Corporate VAT refund			(2,998,700)	
CM350	Devon Housing Commission Pool - Contributions			(97,200)	
					<b>(3,095,900)</b>
<b>Minor Variances</b>					<b>(8,084)</b>
<b>Total Expenditure Variation</b>					<b>(696,364) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2022/23</b>					
CM300	EQ791 – Post Covid-19 Income Recovery - no longer required			(500,000)	
CM300	EQ769 – Waste Infrastructure – partial offset of impairment adjustment			(660,000)	
<b>Proposed contribution c/fwd to 2023/24</b>					
CM350	ER011 - Devon Housing Commission Pool			97,200	
<b>Net movement in earmarked reserves</b>					<b>(1,062,800)</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(1,759,164)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Car Parks

Code	Car Parks	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	0	0	0	0.0%
2000	Premises	214,450	229,066	14,616	6.8%
3000	Transport	0	0	0	0.0%
4000	Supplies and Services	71,400	86,337	14,937	20.9%
<b>Total Direct Expenditure</b>		<b>285,850</b>	<b>315,403</b>	<b>29,553</b>	<b>10.3%</b>
7000	External Income	(775,530)	(844,542)	(69,012)	-8.9%
<b>Net Direct Expenditure</b>		<b>(489,680)</b>	<b>(529,139)</b>	<b>(39,459)</b>	<b>-8.1% (a)</b>
<b>Total Car Park Expenditure</b>		<b>(489,680)</b>	<b>(529,139)</b>	<b>(39,459)</b>	<b>-8.1%</b>
<b>Car Park - Service units</b>					
CP520	Multi-Storey Car Park (MSCP)	(94,980)	(63,072)	31,908	-33.6%
CP530	Amenity Car Parks	16,740	18,993	2,253	13.5%
CP540	Paying Car Parks	(411,440)	(485,060)	(73,620)	17.9%
<b>Total Car Park Expenditure</b>		<b>(489,680)</b>	<b>(529,139)</b>	<b>(39,459)</b>	<b>-8.1%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(39,459) (a)</b>
<b>Major Cost Changes</b>					
CP540	Additional income collection fees			16,000	<b>56,000</b>
<b>Major Cost Savings</b>					
CP520	Specific maintenance projects underspend (off-set by EMR)			(25,000)	<b>(25,000)</b>
<b>Major Changes in Income Levels</b>					
CP540	Increase in pay & display income			(12,000)	
CP540	Increase in permit income			(37,000)	
CP540	Increased income from penalty charge notices			(19,000)	<b>(68,000)</b>
<b>Minor Variations</b>					<b>(2,459)</b>
<b>Total Expenditure Variation</b>					<b>(39,459) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2022/23</b>					
<b>Proposed contribution c/fwd to 2023/24</b>					
CP520	EQ706 - Specific project maintenance underspend			25,000	
<b>Net movement in earmarked reserves</b>					<b>25,000</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(14,459)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Customer Services

Code	Customer Services	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	693,218	654,283	(38,936)	-5.6%
2000	Premises	0	0	0	0.0%
3000	Transport	1,290	0	(1,290)	-100.0%
4000	Supplies and Services	54,810	52,352	(2,458)	-4.5%
<b>Total Direct Expenditure</b>		<b>749,318</b>	<b>706,634</b>	<b>(42,684)</b>	<b>-5.7%</b>
7000	External Income	0	(240)	(240)	0.00%
<b>Net Direct Expenditure</b>		<b>749,318</b>	<b>706,394</b>	<b>(42,924)</b>	<b>-5.7% (a)</b>
<b>Total Customer Services Expenditure</b>		<b>749,318</b>	<b>706,394</b>	<b>(42,924)</b>	<b>-5.7%</b>
<b>Customer Services - Service units</b>					
CS200	Communications	97,580	107,346	9,766	10.0%
CS900	Central Photocopying	4,530	3,194	(1,336)	-29.5%
CS902	Central Postage	19,190	27,418	8,228	42.9%
CS930	Customer First Management	176,572	185,201	8,629	4.9%
CS932	Customer First	451,446	383,236	(68,210)	-15.1%
<b>Total Customer Services Expenditure</b>		<b>749,318</b>	<b>706,394</b>	<b>(42,924)</b>	<b>-5.7%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(42,924) (a)</b>
CS200 Pay award and software costs				9,700	
CS902 Equipment purchase and Maintenance costs				8,200	
CS930 Pay award and overtime costs				10,200	
					<b>28,100</b>
<b>Major Cost Savings</b>					
CS932 Salary underspend due to vacancies				(55,660)	
CS932 Supplies and Services underspend				(12,200)	
					<b>(67,860)</b>
<b>Major Changes in Income Levels</b>					
					<b>0</b>
<b>Minor Variations</b>					<b>(3,164)</b>
<b>Expenditure Variation</b>					<b>(42,924) (a)</b>
<b>EARMARKED RESERVES</b>					
Utilised 2022/23					
Proposed contribution c/fwd to 2023/24					
<b>Net movement in earmarked reserves</b>					<b>0</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(42,924)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Public Health

Code	Public Health	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	945,570	888,317	(57,253)	-6.1%
2000	Premises	236,640	324,120	87,480	37.0%
3000	Transport	29,944	25,200	(4,744)	-15.8%
4000	Supplies and Services	120,640	167,104	46,464	38.5%
	S106 Expenditure	0	0	0	0.0%
	<b>Total Direct Expenditure</b>	<b>1,332,794</b>	<b>1,404,741</b>	<b>71,947</b>	<b>5.4%</b>
7000	External Income	(384,720)	(500,219)	(115,499)	-30.0%
	S106 contributions	0	(118,117)	(118,117)	0.0%
	<b>Net Direct Expenditure</b>	<b>948,074</b>	<b>786,404</b>	<b>(161,670)</b>	<b>-17.1% (a)</b>
	<b>Total Public Health Expenditure</b>	<b>948,074</b>	<b>786,404</b>	<b>(161,670)</b>	<b>-17.1%</b>
	<b>Public Health - Service units</b>				
CB100	Cemeteries	(85,640)	(70,774)	14,866	17.4%
CB101	Cemetery Lodge	(7,560)	(7,502)	58	0.8%
CB110	Bereavement Services	25,970	27,244	1,274	4.9%
PS200	CCTV Initiatives	16,390	91,701	75,311	459.5%
PH250	Community Safety	6,070	1,925	(4,145)	-68.3%
PH252	Building Safer Community Fund	0	1,327	1,327	0.0%
PH260	Food Protection	(1,400)	(2,224)	(824)	-58.9%
PH270	Water Quality Monitoring	(23,940)	(13,846)	10,094	42.2%
EE360	Dog Warden	3,990	3,985	(5)	-0.1%
ES360	Dog Warden	0	0	0	0.0%
OS450	Parks and Open Spaces	74,260	79,032	4,772	6.4%
ES450	Parks and Open Spaces	0	0	0	0.0%
OS455	Amory Park	49,300	17,225	(32,075)	-65.1%
ES455	Amory Park	0	0	0	0.0%
OS460	Play Areas	56,630	126,288	69,658	123.0%
PH500	Emergency Planning	7,500	7,462	(38)	-0.5%
PH550	Licensing	(115,650)	(110,530)	5,120	4.4%
FM580	Pool Car Running Costs	1,884	5,648	3,764	199.8%
PH600	Pest Control	2,500	870	(1,630)	-65.2%
PH660	Control of Pollution	17,300	(97,373)	(114,673)	-662.8%
PH670	Local Air Pollution	(10,050)	(9,468)	582	5.8%
EE730	Environmental Enforcement	137,150	137,862	712	0.5%
PH733	Environmental Health	655,180	476,470	(178,710)	-27.3%
PH740	Licensing Unit	139,680	128,828	(10,852)	-7.8%
	<b>Total Public Health Expenditure</b>	<b>948,074</b>	<b>786,404</b>	<b>(161,670)</b>	<b>-17.1%</b>
				<b>£</b>	<b>£</b>
	<b>Total Expenditure Variation</b>				<b>(161,670) (a)</b>
	<b>Major Cost Changes</b>				
	Public Health agency overspend to cover vacant posts (off-set by salary underspend & external grant funding)			64,000	
PH733					
PH740	Licensing agency overspend to cover vacant posts (off-set by salary underspend)			34,000	
PS200	CCTV Town Centre management project spend (off-set by EMR)			78,400	
OS460	Play Areas maintenance overspend (partially off-set by EMR)			41,000	
OS460	Contribution towards play area Chestnut Drive now under Parish control (off-set by EMR)			29,784	
					<b>247,184</b>
	<b>Major Cost Savings</b>				
PH733	Public Health salary underspend due to vacant posts (off-set with agency costs above)			(102,000)	
PH740	Licensing salary underspend due to vacant posts (off-set with agency costs above)			(45,000)	
CB100	Cemetery specific project maintenance underspend (off-set by EMR)			(12,000)	
OS445	Amory Park specific project maintenance underspend (off-set by EMR)			(35,000)	
					<b>(194,000)</b>
	<b>Major Changes in Income Levels</b>			<b>£</b>	<b>£</b>
CB100	Cemetery income down against budget			19,000	
PH733	Contain Outbreak Management Fund (COMF) grant income received (off-set by EMR)			(55,000)	
PH733	Homes for Ukraine grant funding			(80,000)	
PH260	Income down for Private water sampling due to staffing vacancies			17,000	
					<b>(99,000)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Public Health

<b>Minor Variations</b>		<b>263</b>
<b>SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS</b>		<b>(45,553)</b>
PH660	S106 receipts (see EMR below) Control of Pollution	(118,117)
<b>Total Expenditure Variation</b>		<b>(163,670) (a)</b>
<b>EARMARKED RESERVES</b>		
<b>Utilised 2022/23</b>		
EE730	EQ710 - Purchase of body cameras	(1,920)
EE730	EQ756 - Vehicle maintenance and damage costs	(1,115)
PS200	EQ709 - CCTV Town Centre management project	(78,400)
OS460	EQ767 - Play Area maintenance overspend	(33,000)
OS460	EQ653 - Contribution towards play area Chestnut Drive	(29,784)
PH733	ER003 - COMF utilisation towards budgeted staffing costs	(26,049)
<b>Proposed contribution c/fwd to 2023/24</b>		
PH660	S106 - Air Quality	118,117
FM580	EQ756 - Reduced vehicle maintenance and damage costs	2,381
CB100	EQ766 - Cemetery specific project maintenance underspend	12,000
OS455	ER005 - Amory Park specific project maintenance underspend	35,000
PH733	ER003 - COMF grant income received	55,000
<b>Net movement in earmarked reserves before statutory adjustments</b>		<b>52,231</b>
<b>Total Expenditure variation after Earmarked Reserves</b>		<b>(111,439)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Finance and Procurement

Code	Finance and Procurement	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	567,210	583,829	16,619	2.9%
2000	Premises	0	0	0	0.0%
3000	Transport	250	0	(250)	-100.0%
4000	Supplies and Services	206,110	217,989	11,879	5.8%
<b>Total Direct Expenditure</b>		<b>773,570</b>	<b>801,818</b>	<b>28,248</b>	<b>3.7%</b>
7000	External Income	(500)	(6,954)	(6,454)	-1290.74%
<b>Net Direct Expenditure</b>		<b>773,070</b>	<b>794,864</b>	<b>21,794</b>	<b>2.8% (a)</b>
<b>Total Finance and Procurement Expenditure</b>		<b>773,070</b>	<b>794,864</b>	<b>21,794</b>	<b>2.8%</b>
<b>Finance and Procurement - Service units</b>					
FP100	Accountancy Services	478,460	493,817	15,357	3.2%
FP200	Internal Audit	97,480	93,791	(3,689)	-3.8%
FP300	Procurement	101,340	103,444	2,104	2.1%
FP400	Purchase Ledger	48,460	52,879	4,419	9.1%
FP500	Sales Ledger	47,330	50,933	3,603	7.6%
<b>Total Finance and Procurement</b>		<b>773,070</b>	<b>794,864</b>	<b>21,794</b>	<b>2.8%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>21,794 (a)</b>
FP100	Salary costs related to pay award			18,000	
FP100	AIM & ACR Software Upgrade to version 13			20,070	
					<b>38,070</b>
<b>Major Cost Savings</b>					
FP100	Reduced CPD training requirement in 2022-23			(3,470)	
FP100	General consultancy not required in 2022-23			(3,000)	
FP300	Partnership working underspend			(3,660)	
FP100	Reduced requirement on Books/Publications/Newspapers spend			(2,280)	
					<b>(12,410)</b>
<b>Major Changes in Income Levels</b>					
					<b>0</b>
<b>Minor Variations</b>					
					<b>(3,866)</b>
<b>Total Expenditure Variation</b>					<b>21,794 (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2022/23</b>					
FP100	EQ749 - AIM & ACR Software Upgrade to version 13			(16,720)	
<b>Proposed contribution c/fwd to 2023/24</b>					
					<b>(16,720)</b>
<b>Net movement in earmarked reserves</b>					
					<b>(16,720)</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>5,074</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Grounds Maintenance

Code	Grounds Maintenance	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	501,150	490,065	(11,085)	-2.2%
2000	Premises	0	0	0	0.0%
3000	Transport	84,717	85,564	847	1.0%
4000	Supplies and Services	22,940	49,405	26,465	115.4%
	<b>Total Direct Expenditure</b>	<b>608,807</b>	<b>625,033</b>	<b>16,226</b>	<b>2.7%</b>
7000	External Income	(49,284)	(96,788)	(47,504)	-96.39%
	<b>Net Direct Expenditure</b>	<b>559,523</b>	<b>528,245</b>	<b>(31,278)</b>	<b>-5.6% (a)</b>
	<b>Total Grounds Maintenance Expenditure</b>	<b>559,523</b>	<b>528,245</b>	<b>(31,278)</b>	<b>-5.6%</b>
	<b>Grounds Maintenance - Service units</b>				
GM960	Grounds Maintenance	559,523	528,245	(31,278)	-5.6%
	<b>Total Grounds Maintenance Expenditure</b>	<b>559,523</b>	<b>528,245</b>	<b>(31,278)</b>	<b>-5.6%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>(31,278) (a)</b>
	<b>Major Cost Changes</b>				
GM960	Agency costs to cover vacancies			28,520	
GM960	Purchases of small plant and equipment			21,500	
	<b>Major Cost Savings</b>				
GM960	Salary savings due to vacancies			(32,750)	
					<b>(32,750)</b>
	<b>Major Changes in Income Levels</b>				
GM960	Additional internal income			(31,000)	
GM960	Proceeds from sale of grave digger			(9,000)	
GM960	Additional grass cutting contributions and sponsorship			(7,350)	
					<b>(47,350)</b>
	<b>Minor Variations</b>				<b>(1,198)</b>
	<b>Total Expenditure Variation</b>				<b>(31,278) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2022/23</b>				
	EQ760 - Purchase of hedge trimmer flail			(15,540)	
	EQ760 - Purchase of trailer			(3,200)	
	EQ756 - Vehicle maintenance and damage costs			(1,576)	
	<b>Proposed contribution c/fwd to 2023/24</b>				
	EQ760 - Sale proceeds used to purchase capital replacement			9,000	
	<b>Net movement in earmarked reserves</b>				<b>(11,316)</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(42,594)</b>



## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## General Fund Housing

Code	General Fund Housing	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	407,477	438,514	31,037	7.6%
2000	Premises	22,240	14,808	(7,432)	-33.4%
3000	Transport	7,300	3,950	(3,350)	-45.9%
4000	Supplies and Services	438,305	758,734	320,429	73.1%
	<b>Total Direct Expenditure</b>	<b>875,322</b>	<b>1,216,006</b>	<b>340,684</b>	<b>38.9%</b>
7000	External Income	(606,130)	(1,040,377)	(434,247)	-71.64%
	<b>Net Direct Expenditure</b>	<b>269,192</b>	<b>175,628</b>	<b>(93,564)</b>	<b>-34.8% (a)</b>
	<b>Total General Fund Housing Services Expenditure</b>	<b>269,192</b>	<b>175,628</b>	<b>(93,564)</b>	<b>-34.8%</b>
	<b>General Fund Housing - Service units</b>				
PH320	Housing and Homelessness Advice	(59,490)	33,449	92,939	156.2%
PH325	Homes for Ukraine	0	0	0	0.0%
PH345	Rough Sleeping Initiative	35,380	(78,726)	(114,106)	-322.5%
PH349	Domestic Abuse Duty	9,875	(35,625)	(45,500)	-460.8%
HG350	Community Alarms	(91,433)	(91,917)	(484)	-0.5%
PH373	Homelessness and Enabling Team	329,750	334,247	4,497	1.4%
PH376	Ivor Macey House Project	45,110	13,377	(31,733)	-70.3%
PH377	1 Belmont Road	0	103	103	0.0%
PH378	5 St Paul's Street	0	721	721	0.0%
	<b>Total General Fund Housing Services Expenditure</b>	<b>269,192</b>	<b>175,628</b>	<b>(93,564)</b>	<b>-34.8%</b>
	<b>Total Expenditure Variation</b>			<b>£</b>	<b>£</b>
					<b>(93,564) (a)</b>
	<b>Major Cost Changes</b>				
PH373	Housing Options staffing overspend on agency and recruitment costs (off-set by EMR)			14,100	
PH320	Homelessness supplies & services overspend due to increase cost for temp accommodation (partially off-set by grant income & EMR)			353,200	
					<b>367,300</b>
	<b>Major Cost Savings</b>				
PH376	Ivory Macey House homelessness expenditure underspend (off-set overall Homelessness overspend)			(17,000)	
PH376	Underspend on supplies & services due to termination of YMCA contract as now done in-house (off-set by EMR)			(9,000)	
					<b>(26,000)</b>
	<b>Major Changes in Income Levels</b>				
PH320/PH376	Increased income from licence rents received from Homelessness temp accommodation			(161,700)	
PH320	Additional Homelessness support grant received			(31,845)	
PH320	Asylum grant received			(18,000)	
PH325	Homes for Ukraine income received to off-set HFU scheme			(35,757)	
PH345	Rough sleepers initiative grant received			(129,310)	
PH349	Domestic Abuse grant received			(37,760)	
PH373	Homes for Ukraine income to off-set Homelessness staffing costs			(7,953)	
PH354	Additional MEES grant & other small general fund grant repayments received			(11,500)	
					<b>(433,825)</b>
	<b>Minor Variations</b>				<b>(666)</b>
	<b>Total Expenditure Variation</b>				<b>(93,191) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2022/23</b>				
PH373	ER002 - MEES funding to off-set salary overspend in Homelessness			(3,901)	
	<b>Proposed contribution c/fwd to 2023/24</b>				
PH376	EQ742 - YMCA contract underspend			9,000	
	<b>Net movement in earmarked reserves</b>				<b>5,099</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(88,092)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Human Resources

Code	Human Resources	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	494,370	490,631	(3,739)	-0.8%
2000	Premises	0	0	0	0.0%
3000	Transport	2,230	2,174	(56)	-2.5%
4000	Supplies and Services	119,870	38,814	(81,056)	-67.6%
<b>Total Direct Expenditure</b>		<b>616,470</b>	<b>531,619</b>	<b>(84,851)</b>	<b>-13.8%</b>
7000	External Income	0	(20,984)	(20,984)	0.00%
<b>Net Direct Expenditure</b>		<b>616,470</b>	<b>510,636</b>	<b>(105,834)</b>	<b>-17.2% (a)</b>
<b>Total Human Resources Expenditure</b>		<b>616,470</b>	<b>510,636</b>	<b>(105,834)</b>	<b>-17.2%</b>
<b>Human Resources - Service units</b>					
HR100	Human Resources	456,640	369,312	(87,328)	-19.1%
HR200	Staff Development Training	25,000	11,086	(13,914)	-55.7%
HR300	Payroll	40,960	48,178	7,218	17.6%
HR400	Learning and Development	53,430	41,822	(11,608)	-21.7%
HR600	Health and Safety Officer	40,440	40,237	(203)	-0.5%
<b>Total Human Resources Expenditure</b>		<b>616,470</b>	<b>510,636</b>	<b>(105,834)</b>	<b>-17.2%</b>
<b>Total Expenditure Variation</b>				<b>£</b>	<b>£</b>
					<b>(105,834) (a)</b>
HR300	Pay award and additional pay			7,950	
					<b>7,950</b>
<b>Major Cost Savings</b>					
HR100	Salary saving due to vacancy			(16,970)	
HR100	Upgrade to HR software no longer migrating to cloud			(68,700)	
HR100	Consultancy costs for ER support not required			(6,000)	
HR400	Learning & Development software platform cost allocated to correct year			(10,200)	
					<b>(101,870)</b>
<b>Major Changes in Income Levels</b>					
Apprentice funding from Exeter College, Petroc and Department for Education				(10,500)	<b>(10,500)</b>
<b>Minor Variations</b>					
					<b>(1,414)</b>
<b>Total Expenditure Variation</b>					<b>(105,834) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2022/23</b>					
<b>Proposed contribution c/fwd to 2023/24</b>					
<b>Net movement in earmarked reserves</b>					<b>0</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(105,834)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## ICT Services

Code	ICT Services	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	704,640	671,296	(33,344)	-4.7%
2000	Premises	0	0	0	0.0%
3000	Transport	970	541	(429)	-44.2%
4000	Supplies and Services	632,140	700,557	68,417	10.8%
<b>Total Direct Expenditure</b>		<b>1,337,750</b>	<b>1,372,394</b>	<b>34,644</b>	<b>2.6%</b>
7000	External Income	(600)	(10,680)	(10,080)	-1679.93%
<b>Net Direct Expenditure</b>		<b>1,337,150</b>	<b>1,361,715</b>	<b>24,565</b>	<b>1.8% (a)</b>
<b>Total ICT Services Expenditure</b>		<b>1,337,150</b>	<b>1,361,715</b>	<b>24,565</b>	<b>1.8%</b>
<b>ICT - Service units</b>					
IT100	Gazetteer Management	76,400	59,818	(16,582)	-21.7%
IT200	IT Projects	0	171,491	171,491	0.0%
IT300	Central Telephones	37,100	40,625	3,525	9.5%
IT400	ICT Network and Hardware	98,440	81,234	(17,206)	-17.5%
IT500	ICT Software Support and Maint.	315,290	292,870	(22,420)	-7.1%
IT600	ICT Staff Unit	381,100	442,415	61,315	16.1%
IT700	Cyber Security	151,380	58,006	(93,374)	-61.7%
IT800	Phoenix House Printing	11,300	12,482	1,182	10.5%
IT900	Digital Services	266,140	202,773	(63,367)	-23.8%
<b>Total ICT Services Expenditure</b>		<b>1,337,150</b>	<b>1,361,715</b>	<b>24,565</b>	<b>1.8%</b>
<b>Total Expenditure Variation</b>				<b>£</b>	<b>£</b>
					<b>24,565 (a)</b>
<b>Major Cost Changes</b>					
IT200	IT projects moved from Capital - fully EMR funded			171,490	
IT600	Pay award and move of post from IT900 to IT600			27,690	
IT600	Revs & Bens support costs			35,340	
					<b>234,520</b>
<b>Major Cost Savings</b>					
IT100	Salary saving due to vacancy			(12,860)	
IT400	Data lines now partially charged direct to services			(14,440)	
IT500	Multi-Factor Authentication reduced in year costs			(12,000)	
IT500	Reduced software costs			(10,700)	
IT700	Delayed IT Health Check - underspend move to EMR			(9,000)	
IT700	Delayed Disaster Recovery - underspend moved to EMR			(78,000)	
IT900	Salary saving due to vacant post and post moved to IT600. £43.6k moved to EMR			(66,500)	
					<b>(203,500)</b>
<b>Major Changes in Income Levels</b>					
					<b>0</b>
<b>Minor Variations</b>					
					<b>(6,455)</b>
<b>Total Expenditure Variation</b>					<b>24,565 (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2022/23</b>					
IT200	ER001 - Cyber Grant expenditure			(13,973)	
IT200	EQ755 - Capital projects - costs deemed to revenue			(5,684)	
IT200	EQ655 - Project spend funded by EQ655			(151,834)	
<b>Proposed contribution c/fwd to 2023/24</b>					
IT900	EQ655 - Salary saving - post removed			43,600	
IT700	EQ655 - Disaster Recovery - delayed implementation			87,000	
<b>Net movement in earmarked reserves</b>					<b>(40,891)</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(16,326)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Legal and Democratic Services

Code	Legal and Democratic Services	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	700,873	757,369	56,496	8.1%
2000	Premises	0	22,697	22,697	0.0%
3000	Transport	15,600	5,614	(9,986)	-64.0%
4000	Supplies and Services	485,828	624,998	139,170	28.6%
<b>Total Direct Expenditure</b>		<b>1,202,301</b>	<b>1,410,678</b>	<b>208,377</b>	<b>17.3%</b>
7000	External Income	(19,700)	(340,853)	(321,153)	-1630.22%
<b>Net Direct Expenditure</b>		<b>1,182,601</b>	<b>1,069,825</b>	<b>(112,776)</b>	<b>17.3% (a)</b>
<b>Total Legal and Democratic Services</b>		<b>1,182,601</b>	<b>1,069,825</b>	<b>(112,776)</b>	<b>17.3%</b>
<b>Legal and Democratic Services - Service units</b>					
LD100	Electoral Registration	218,278	175,074	(43,204)	-19.8%
LD200	Election costs - Parishes	0	136	136	0.0%
LD201	Election costs - District	0	15,682	15,682	0.0%
LD202	Election costs - General	0	21,596	21,596	0.0%
LD204	Election costs - County	0	(4,899)	(4,899)	0.0%
LD208	Neighbourhood Planning Referendum	0	5	5	0.0%
LD300	Democratic Rep and Management	389,968	355,200	(34,768)	-8.9%
LD400	Committee Services	154,694	147,925	(6,769)	-4.4%
LD600	Legal Services	419,661	359,102	(60,559)	-14.4%
<b>Total Legal and Democratic Services</b>		<b>1,182,601</b>	<b>1,069,820</b>	<b>(112,781)</b>	
<b>Total Expenditure Variation</b>				<b>£</b>	<b>£</b>
					<b>(112,781) (a)</b>
<b>Major Cost Changes</b>					
LD100	Unbudgeted spend on consultancy for parish boundary review			26,019	
LD201	Unbudgeted spend on 2022 district by-election, plus early spend on 2023 district elections			15,682	
LD202	Unfunded spend allocated to parliamentary by-election			21,596	
LD600	Agency costs			24,130	
					<b>87,427</b>
<b>Major Cost Savings</b>					
LD100	Salary underspend due to budgeted temporary Elections post not being used			(30,000)	
LD100	Underspends on printing, postage & stationery			(16,000)	
LD300	Underspends on Member allowances, mileage & internet access payments			(25,500)	
LD600	Salary underspend - 2 vacant posts			(74,350)	
					<b>(145,850)</b>
<b>Major Changes in Income Levels</b>					
LD100	Electoral Integrity Programme funding not budgeted for			(16,239)	
LD600	Increased income S106 and Planning Fees			(26,275)	
					<b>(42,514)</b>
<b>Minor Variations</b>					
					<b>(11,844)</b>
<b>Total Expenditure Variation</b>					<b>(112,781) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2022/23</b>					
<b>Proposed contribution c/fwd to 2023/24</b>					
<b>Net movement in earmarked reserves (other than budgeted)</b>					<b>0</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(112,781)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Planning and Regeneration

Code	Planning and Regeneration	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	2,005,419	2,121,145	115,726	5.8%
2000	Premises	0	0	0	0.0%
3000	Transport	24,110	9,927	(14,183)	-58.8%
4000	Supplies and Services	1,362,500	1,312,603	(49,897)	-3.7%
	S106 Expenditure	0	289,089	289,089	0.0%
	<b>Total Direct Expenditure</b>	<b>3,392,029</b>	<b>3,732,764</b>	<b>340,735</b>	<b>10.0%</b>
7000	External Income	(1,470,480)	(1,346,267)	124,213	8.4%
	S106 Contributions	0	(1,204,941)	(1,204,941)	0.0%
	Grant funding	0	(1,175,454)	(1,175,454)	0.0%
	<b>Net Direct Expenditure</b>	<b>1,921,549</b>	<b>6,102</b>	<b>(1,915,447)</b>	<b>-99.7% (a)</b>
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,921,549</b>	<b>6,102</b>	<b>(1,915,447)</b>	<b>-99.7%</b>
	<b>Planning and Regeneration - Service units</b>				
PR100	Building Regulations	16,490	29,434	12,944	78.5%
PR110	Enforcement	92,800	212,369	119,569	128.8%
PR200	Development Control	219,830	(678,612)	(898,442)	-408.7%
PR210	Local Land Charges	(24,561)	(22,142)	2,419	9.8%
PR220	Tiverton EUE	58,050	75,682	17,632	30.4%
PR225	Garden Village Project	309,690	260,497	(49,193)	-15.9%
PR227	J28 Feasibility	0	(387,453)	(387,453)	0.0%
PR401	Reopening High Street Fund	0	(4)	(4)	0.0%
PR402	Cullompton HAZ	278,040	17,691	(260,349)	-93.6%
PR403	Shared Prosperity Fund	0	(50,278)	(50,278)	0.0%
PR420	Tiverton Town Centre Regen Project	0	450	450	0.0%
PR600	Forward Planning Unit	306,890	297,170	(9,720)	-3.2%
PR810	Statutory Development Plan	234,760	12,427	(222,333)	-94.7%
PR820	Assets of community value	0	61	61	0.0%
PR900	Dangerous Buildings And Trees	900	14	(886)	-98.4%
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,921,549</b>	<b>6,102</b>	<b>(1,915,447)</b>	<b>-99.7%</b>
	<b>Total Expenditure Variation</b>			<b>£ (1,915,447)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>				
PR100	Share of Building Control Partnership costs			20,000	
PR110	Staffing and Agency cover (£126k funded by EMR release, see below)			130,500	
PR200	Staffing and Agency cover (£25.5k funded by EMR release, see below)			69,000	
PR200	Planning appeal costs (£100k funded by EMR release, see below)			132,000	
PR227	Project spend (funded by EMR release, see below)			412,547	
PR403	Project spend (funded by grant, see below)			31,120	
PR600	Spend on Joint Strategy procurement MDDC, Teignbridge DC, Exeter & EDDC			27,000	
PR600	Practical advice on how to support Community Land Trust (funded by EMR release, see below)			16,000	
				<b>838,167</b>	
	<b>Major Cost Savings</b>				
PR100	Staff vacancies			(49,500)	
PR225	Delayed project spend (funds returned to EMR, see below)			(49,193)	
PR400	Staffing vacancies ( £23,750 returned to EMR, see below)			(76,500)	
PR400	Underspend and delayed spend on Growth & Economic Development projects (£17,708 transferred to EMR for spend in future years, see below)			(53,500)	
PR400	Delayed spend on Crediton Masterplan (funds returned to EMR, see below)			(60,000)	
PR402	Delayed spend on Cullompton HAZ (funds returned to EMR, see below)			(260,349)	
PR600	Underspend on Neighbourhood Plan work(funds returned to EMR, see below)			(10,540)	
PR810	Delayed spend on Local Plan (funds returned to EMR, see below)			(161,073)	
PR810	Repurpose of spend to Tiverton TC Masterplan which will now be incurred in 2023/24 (Funds to be transferred to EMR)			(61,260)	
				<b>(732,416)</b>	

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Planning and Regeneration

<b>Major Changes in Income Levels</b>		
PR100	Income less than budgeted	41,000
PR200	Income greater than budgeted (£10,400 contributed to EMR, see below)	(161,500)
PR200	Biodiversity Net Gain Grant	(26,807)
PR227	Grant receipt (transferred to EMR, see below)	(800,000)
PR403	Grant receipt (less expenditure in year transferred to EMR, see below)	(81,398)
PR600	Income from former GESP partnership to fund the Joint Strategy work (£2,943 transferred to EMR, see below)	(29,943)
		<b>(1,058,648)</b>
	<b>Minor Variations</b>	<b>(46,697)</b>
	<b>SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS</b>	<b>(999,594)</b>
PR200	Net S106 Receipts and Grants (also see EMR below)	(915,852)
	<b>Total Expenditure Variation</b>	<b>(1,915,447) (a)</b>
	<b>EARMARKED RESERVES</b>	
	<b>Utilised 2022/23</b>	
PR110	EQ790 - Agency staffing for Enforcement	(126,000)
PR200	S106 - Public Open Space	(289,089)
PR200	EQ790 - Agency staffing for Development Management	(25,500)
PR200	EQ774 - Planning appeal costs	(100,000)
PR220	EQ820 - Tiverton EUE costs	(13,854)
PR225	EQ728 - North West Cullompton Master planning costs	(8,010)
PR225	EQ824 - Return of unspent budgeted release, Garden Village	57,643
PR227	EQ781 - J28 Feasibility project spend	(412,547)
PR400	EQ728 - Return of unspent budgeted release, Crediton Masterplan	60,000
PR400	EQ722 - Return of unspent budgeted release, Business Development staffing	23,750
PR402	EQ722 - Release of HE Funds held from prior year	(2,550)
PR402	EQ653 - Return of unspent budgeted release, Cullompton HAZ	153,266
PR402	EQ652 - Return of unspent budgeted release, Cullompton HAZ	109,633
PR600	EQ780 - Community Land Trust work	(16,000)
PR600	EQ821 - Return of unspent budgeted release, Neighbourhood Plan	10,540
PR600	EQ741 - Community Housing grant spend	(375)
PR810	EQ726 - Return of unspent budgeted release	36,260
PR810	EQ729 - Return of unspent budgeted release	25,000
PR810	EQ728 - Return of unspent budgeted release, Local Plan	161,073
	<b>Proposed contribution c/fwd to 2023/24</b>	
PR200	S106 - Public Open Space	1,204,941
PR200	EQ782 - Biodiversity Net Gain Grant	26,807
PR200	EQ790 - PPA towards staff costs Q1 2023/24	10,400
PR227	EQ781 - Grant receipt	800,000
PR400	EQ722 - Growth & Economic Development projects	17,708
PR403	ER010 - Unspent grant receipt	50,278
PR600	EQ727 - Income from former GESP partnership to fund the Joint Strategy work	2,943
	<b>Net movement in earmarked reserves</b>	<b>1,756,318</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>	<b>(159,129)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Property Services

Code	Property Services	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	741,920	671,219	(70,701)	-9.5%
2000	Premises	1,304,650	949,138	(355,512)	-27.2%
3000	Transport	36,560	25,869	(10,691)	-29.2%
4000	Supplies and Services	209,840	162,048	(47,792)	-22.8%
<b>Total Direct Expenditure</b>		<b>2,292,970</b>	<b>1,808,274</b>	<b>(484,696)</b>	<b>-21.1%</b>
7000	External Income	(682,730)	(737,518)	(54,788)	-8.0%
<b>Net Direct Expenditure</b>		<b>1,610,240</b>	<b>1,070,756</b>	<b>(539,484)</b>	<b>-33.5% (a)</b>
<b>Total Property Services Expenditure</b>		<b>1,610,240</b>	<b>1,070,756</b>	<b>(539,484)</b>	<b>-33.5%</b>
<b>Property Services - Service units</b>					
PS160	Asset Management	115,000	70,827	(44,173)	-38.4%
PS350	Public Conveniences	41,330	59,493	18,163	43.9%
PS400	Flood Defences and Land Drainage	26,020	10,908	(15,112)	-58.1%
PS600	Street Naming and Numbering	8,070	5,062	(3,008)	-37.3%
PS700	Contract Services - P-Health	8,260	252	(8,008)	-96.9%
PS810	Phoenix House	425,140	264,286	(160,854)	-37.8%
PS850	Old Road Depot	141,240	77,229	(64,011)	-45.3%
PS880	Bus Station Maintenance	(6,110)	(11,197)	(5,087)	-83.3%
PS950	Climate Change	73,310	63,364	(9,946)	-13.6%
PS960	Caretaking Services	134,280	122,987	(11,293)	-8.4%
PS980	Property Services	592,110	519,035	(73,075)	-12.3%
PS990	30/38 Fore Street	(52,240)	(65,445)	(13,205)	-25.3%
PS991	Industrial Units	(107,160)	(132,614)	(25,454)	-23.8%
PS992	Market Walk	(105,040)	(181,419)	(76,379)	-72.7%
PS993	Lowman Green Unit	(9,830)	(9,836)	(6)	-0.1%
PS995	Coggan's Well	(20,630)	(20,658)	(28)	-0.1%
PS996	Market Walk Service Charges	0	(4,589)	(4,589)	0.0%
WS770	Unit 3 Carlu Close	358,480	315,158	(43,322)	-12.1%
<b>Total Property Services</b>		<b>1,610,240</b>	<b>1,070,756</b>	<b>(539,484)</b>	<b>-33.5%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(539,484) (a)</b>
<b>Major Cost Changes</b>					
PS810	Phoenix House utility overspend			15,100	
PS850	Old Road Depot utility overspend			6,000	
PS992	Market Walk increased responsive & planned maintenance overspend			17,600	
					<b>38,700</b>
<b>Major Cost Savings</b>					
PS980	Property Services salary underspends due to vacant posts (partially off-set by EMR)			(70,000)	
PS400	Flood planned maintenance underspend due to delayed works (off-set by EMR)			(10,000)	
PS810	Phoenix House specific project maintenance underspend (off-set by EMR)			(166,000)	
PS850	Old Road Depot specific project maintenance underspend (off-set by EMR)			(76,000)	
PS990	Fore St specific project maintenance underspend (off-set by EMR)			(26,000)	
PS991	Industrial Unit specific project maintenance underspend (off-set by EMR)			(41,000)	
PS992	Market Walk specific project maintenance underspend (off-set by EMR)			(46,000)	
WS770	Carlu Depot specific project maintenance underspend (off-set by EMR)			(39,000)	
PS960/ PS980	Transport costs are underspent across Property Services & Caretaking Services			(10,000)	
PS160	Asset Management underspend on Property Services access database project (off-set by EMR)			(75,000)	
					<b>(559,000)</b>
<b>Major Changes in Income Levels</b>					
PS992	Increase in Market Walk rental income due to full unit occupancy			(52,000)	
PS991	Reduction in unit rental income as budgeted rent reviews did not take place during 2022/23			15,000	
PS990	Fore St rental income reduction due to empty shop			13,000	
PS350	Public Convenience reduction in rechargeable income received from Town Councils			10,000	
					<b>(14,000)</b>
<b>Minor Variations</b>					
					<b>(5,184)</b>
<b>Total Expenditure Variation</b>					<b>(539,484) (a)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Property Services

<b>EARMARKED RESERVES</b>		
<b>Utilised 2022/23</b>		
<b>Proposed contribution c/fwd to 2023/24</b>		
PS960	EQ756 - Reduced vehicle maintenance and damage costs	1,552
PS980	EQ756 - Reduced vehicle maintenance and damage costs	2,234
PS980	ER007 - Property Services salary underspend	60,000
PS400	EQ826 - Flood planned maintenance underspend	10,000
PS810	EQ827 - Phoenix House specific project maintenance underspend	166,000
PS850	EQ829 - Old Road Depot specific project maintenance underspend	76,000
PS990	EQ838 - Fore St specific project maintenance underspend	26,000
PS991	EQ771 - Industrial Units specific project maintenance underspend	41,000
PS992	EQ838 - Market Walk specific project maintenance underspend	46,000
PS160	ER014 - Asset Management underspend on Property Services access database	75,000
WS770	EQ786 - Carlu Depot specific project maintenance underspend	39,000
<b>Net movement in earmarked reserves</b>		<b>542,785</b>
<b>Total Expenditure variation after Earmarked Reserves</b>		<b>3,301</b>



## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Revenues and Benefits

Code	Revenues and Benefits	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	800,380	913,741	113,361	14.2%
2000	Premises	0	0	0	0.0%
3000	Transport	3,160	2,252	(908)	-28.7%
4000	Supplies and Services	206,630	707,751	501,121	242.5%
	Housing Benefit Payments (RB400)	11,576,000	10,862,301	(713,699)	-6.2%
	<b>Total Direct Expenditure</b>	<b>12,586,170</b>	<b>12,486,045</b>	<b>(100,125)</b>	<b>-0.8%</b>
7000	Income from Housing Benefit Subsidy (RB400)	(11,336,000)	(10,661,738)	674,262	-5.9%
	All other Income	(642,170)	(1,362,847)	(720,677)	112.2%
	<b>External Income</b>	<b>(11,978,170)</b>	<b>(12,024,585)</b>	<b>(46,415)</b>	<b>-0.4%</b>
	<b>Net Direct Expenditure</b>	<b>608,000</b>	<b>461,461</b>	<b>(146,539)</b>	<b>-24.1% (a)</b>
	<b>Total Revenues and Benefits Expenditure</b>	<b>608,000</b>	<b>461,461</b>	<b>(146,539)</b>	<b>-24.1%</b>
	<b>Revenues and Benefits - Service units</b>				
RB100	Collection of Council Tax	382,270	349,542	(32,728)	-8.6%
RB200	Collection of Business Rates	(98,870)	(149,316)	(50,446)	-51.0%
RB300	Housing Benefit Admin	173,420	114,566	(58,854)	-33.9%
RB340	Local Welfare Assistance Scheme	7,500	(22,609)	(30,109)	-401.5%
RB400	Housing Rent Allowances	65,000	50,517	(14,483)	-22.3%
RB600	Corporate Debt Team	78,680	118,261	39,581	50.3%
RB950	Economic Vuln&Financial H/Ship	0	500	500	0.0%
	<b>Total Revenues and Benefits Expenditure</b>	<b>608,000</b>	<b>461,461</b>	<b>(146,539)</b>	<b>-24.1%</b>
	<b>Total Expenditure Variation</b>			<b>£ (146,539)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>				
RB100	Staffing including Energy Rebate Grant awards and new RIO post (£4,750 funding from EMR, see below)			92,000	
RB340	Household Support Fund Grant expenditure			485,257	
RB600	Staffing (funded by release from EMR, see below)			16,500	
				<b>593,757</b>	
	<b>Major Cost Savings</b>				<b>0</b>
	<b>Major Changes in Income Levels</b>				
RB100	New Burdens Grant funding - Council Tax Rebate Scheme			(137,549)	
RB200	New Burdens Grant funding - Business Rate Reliefs & Post Payment Assurance Reconciliation & Debt Recovery			(66,000)	
RB300	DWP Grant funding			(45,000)	
RB340	Household Support Fund Grant funding			(508,416)	
RB400	Discretionary Housing Payment Grant less than budgeted			23,000	
RB600	Under budget on S106 monitoring fees			21,000	
				<b>(712,965)</b>	
	<b>Housing Benefits</b>				
RB400	Subsidy costs less than budgeted			(713,699)	
RB400	Subsidy income less than budgeted			674,262	
				<b>(39,437)</b>	
	<b>Minor Variations</b>				<b>12,106</b>
	<b>Total Expenditure Variation</b>				<b>(146,539) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2022/23</b>				
RB100	EQ787 - Staffing for Council Tax			(4,750)	
RB600	EQ787 - Staffing for Corporate Recovery			(16,500)	
	<b>Proposed contribution c/fwd to 2023/24</b>				
RB100	EQ756 - Reduced vehicle maintenance and damage costs			1,251	
	<b>Net movement in earmarked reserves</b>				<b>(19,999)</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(166,538)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Leisure Services

Code	Leisure Services	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	2,219,760	2,308,466	88,706	4.0%
2000	Premises	1,190,590	1,561,277	370,687	31.1%
3000	Transport	6,400	3,911	(2,489)	-38.9%
4000	Supplies and Services	314,220	301,144	(13,076)	-4.2%
	<b>Total Direct Expenditure</b>	<b>3,730,970</b>	<b>4,174,799</b>	<b>443,829</b>	<b>11.9%</b>
7000	External Income	(2,827,485)	(2,692,439)	135,046	4.8%
	<b>Net Direct Expenditure</b>	<b>903,485</b>	<b>1,482,360</b>	<b>578,875</b>	<b>64.1% (a)</b>
	<b>Total Leisure Services Expenditure</b>	<b>903,485</b>	<b>1,482,360</b>	<b>578,875</b>	<b>64.1%</b>
	<b>Leisure Services - Service units</b>				
RS100	Leisure Facilities Maintenance and Equipment	495,920	215,077	(280,843)	-56.6%
RS110	Leisure Management and Administration	109,130	37,859	(71,271)	-65.3%
RS140	Exe Valley Leisure Centre	127,887	525,078	397,191	310.6%
RS150	Lords Meadow Leisure Centre	135,525	503,947	368,422	271.8%
RS155	Leisure Land Rents	(9,929)	0	9,929	100.0%
RS160	Culm Valley Sports Centre	44,952	200,399	155,447	345.8%
	<b>Total Leisure Services Expenditure</b>	<b>903,485</b>	<b>1,482,360</b>	<b>578,875</b>	<b>64.1%</b>
				£	£
	<b>Major Cost Changes</b>				
RS140	EVLC Utilities overspend			150,000	
RS150	LMLC Utilities overspend			126,000	
RS160	CVSC Utilities overspend			36,000	
RS	Decarbonisation phase 2 project works (off-set by EMR)			228,133	
RS	Decarbonisation phase 3 project works (off-set by Salix income)			103,674	
	Overspend on salaries due to pay award and regrading of Swimming Teachers and Recreation Assistant posts during the year			83,389	
RS	Overspend on materials, chemicals & equipment due to significant price increases and nationwide			22,929	
					<b>750,125</b>
	<b>Major Cost Savings</b>				
RS100	Leisure specific project maintenance underspend (off-set by EMR)			(264,000)	
RS	Underspend on computer software, mainly due to one-off budget for rollout of Leisure Hub not required in			(43,946)	
					<b>(307,946)</b>
	<b>Major Changes in Income Levels</b>				
RS	Salix income received to off-set above costs for Decarbonisation phase 3 project			(100,674)	
RS	Wetside income higher than budget mainly due to swimming lesson programme and pool hire			(54,887)	
RS	Dryside income down on budget mainly due to fewer sports hall & ATP bookings than expected			84,742	
RS	Fitness income down on budget due to slower than expected recovery in membership numbers during the			206,093	
RS	Additional income from updated dual use agreement not as high as budgeted			22,187	
RS	Feed in tariff income higher than budget due to recognition of ongoing claim for 3 years worth of receipts at CVSC			(19,563)	
					<b>137,898</b>
	<b>Minor Variations</b>				<b>(1,202)</b>
	<b>Total Expenditure Variation</b>				<b>578,875 (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2022/23</b>				
RS	EQ785 - Decarbonisation phase 2 projects works			(228,133)	
	<b>Proposed contribution c/fwd to 2023/24</b>				
RS100	EQ764 - Leisure specific project maintenance underspend			264,000	
	<b>Net movement in earmarked reserves</b>				<b>35,867</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>614,742</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Waste Services

Code	Waste Services	2022/23 Budget £	2022/23 Actual £	Variance £	Variance %
1000	Employees	2,946,840	3,388,619	441,779	15.0%
2000	Premises	0	0	0	0.0%
3000	Transport	1,001,270	1,144,558	143,288	14.3%
4000	Supplies and Services	619,870	1,491,288	871,418	140.6%
	S106 Expenditure		0	0	
	<b>Total Direct Expenditure</b>	<b>4,567,980</b>	<b>6,024,464</b>	<b>1,456,484</b>	<b>31.9%</b>
7000	External Income	(2,662,190)	(3,143,557)	(481,367)	-18.1%
	<b>Net Direct Expenditure</b>	<b>1,905,790</b>	<b>2,880,908</b>	<b>975,118</b>	<b>51.2% (a)</b>
	<b>Total Waste Services Expenditure</b>	<b>1,905,790</b>	<b>2,880,908</b>	<b>975,118</b>	<b>51.2%</b>
	<b>Waste Services - Cost Centres</b>				
FM100	Fleet Management	118,730	28,589	(90,141)	-75.9%
WS650	Street Cleansing	472,798	479,719	6,921	1.5%
WS700	Refuse Collection	628,970	706,651	77,681	12.4%
WS705	3 Weekly Collections	0	852,688	852,688	0.0%
WS710	Trade Waste Collection	(193,778)	(275,267)	(81,489)	-42.1%
WS725	Kerbside Recycling	620,030	813,992	193,962	31.3%
WS750	Waste Management Staff Unit	259,040	274,535	15,495	6.0%
	<b>Total Waste Services Expenditure</b>	<b>1,905,790</b>	<b>2,880,908</b>	<b>975,118</b>	<b>51.2%</b>
	<b>Total Expenditure Variation</b>			<b>£ 975,118 (a)</b>	
	<b>Major Cost Changes</b>				
WS650	Salary costs related to pay award			6,750	
WS650	Agency costs covering vacancies, sickness and holiday			8,280	
WS650	Equipment purchased using grant funds			6,775	
WS650	Additional bins purchased			8,080	
All WS	Increased vehicle maintenance and damage costs			88,290	
All WS	Additional vehicle tracking costs related to CCTV			9,180	
All WS	Increased fuel costs			120,910	
WS700	Pay award, overtime and additional pay			29,930	
WS700	Agency costs covering vacancies, sickness and holiday			63,630	
WS700	Increased clinical waste charges			9,310	
WS705	Salary costs related to 3 weekly rollout			72,070	
WS705	Vehicle costs related to 3 weekly rollout			16,250	
WS705	Bin purchases and advertising costs related to 3 weekly rollout			763,930	
WS710	Pay award, overtime and additional pay			15,740	
WS725	Pay award, overtime and additional pay			100,910	
WS725	Agency costs covering vacancies, sickness and holiday			169,390	
WS725	Additional baler wire and increased supply costs			25,280	
WS725	Additional recycling boxes required due to 3 weekly rollout			78,050	
WS750	Salary costs related to pay award			10,300	
				<b>1,603,055</b>	
	<b>Major Cost Savings</b>				
FM100	Salary saving due to vacancy			(20,150)	
FM100	Damage costs moved to EMR			(70,000)	
WS725	Reduced baler repairs			(20,920)	
WS710	Reduction in trade bins purchased			(15,990)	
WS710	Reduction in bad debt			(6,870)	
All WS	Reduced motor insurance			(7,560)	
				<b>(141,490)</b>	
	<b>Major Changes in Income Levels</b>				
WS650	Keep Britain Tidy grant			(15,000)	
WS650	Internal income			(16,700)	
WS700	Increased income - garden waste, bulky waste			(43,980)	
WS700	DCC Shared Savings Scheme - 80% of DCC estimate			(53,050)	
WS710	Agency cost savings			(4,120)	
WS710	Increase in adhoc work and Trade Waste customers			(95,380)	
WS725	Increased income from recycle			(280,400)	
WS725	Reduced income from recycling credits			18,360	
				<b>(490,270)</b>	
	<b>Minor Variations</b>				<b>3,823</b>
	<b>Total Expenditure Variation</b>				<b>975,118 (a)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2022/23

## Waste Services

<b>EARMARKED RESERVES</b>		
<b>Utilised 2022/23</b>		
WS700	EQ839 - Purchase of pressure washer & high level vacuum	(5,140)
WS705	EQ769 - 3 weekly trial costs	(750,000)
WS725	EQ744 - Additional recycling boxes required due to 3 weekly	(12,000)
All WS	EQ756 - Vehicle maintenance and damage costs	(88,292)
<b>Proposed contribution c/fwd to 2023/24</b>		
WS650	EQ760 - Keep Britain Tidy grant - balance of grant	8,225
FM100	EQ756 - Vehicle damage costs - to allocate to services as required	70,000
WS710	EQ744 - Bin purchases	15,988
<b>Net movement in earmarked reserves</b>		<b>(761,219)</b>
<b>Total Expenditure variation after Earmarked Reserves</b>		<b>213,899</b>