

**GENERAL FUND FINANCIAL MONITORING INFORMATION FOR THE PERIOD FROM 01 APRIL TO 31 DECEMBER 2023**

Note	Description of Major Movements or those above £20k	2023/24	
		Full year variance (net of transfer to EMR) £	PDG
<b>1a</b>	<b>Corporate Management</b>		
	Vacant director post and other salary variances following management restructure	(55,000)	Cabinet
	Vacancy target - salary savings included within specific service lines	300,000	Cabinet
	Underspend on external audit fees	(30,000)	Cabinet
	Devon Housing Commission funded by EMR release	58,440	Cabinet
		<b>273,440</b>	
<b>2a</b>	<b>Bereavement Services</b>		
	Internments & Exclusive Burial Rights income down against budget	23,400	Environment
		<b>23,400</b>	
<b>2b</b>	<b>Parks &amp; Open Spaces</b>		
	Tree works maintenance overspend across the District, funded by EMR release	10,000	Environment
	Play Area maintenance overspend, funded by EMR release	10,000	Environment
		<b>20,000</b>	
<b>2d</b>	<b>Property Services</b>		
	Asset Management overspend on consultancy to appeal the rateable value on MDDC properties and the identification of in-fill sites	60,000	Environment
	Roof repairs to Old Rd depot, funded from EMR	8,998	Environment
	Salary underspend due to vacant posts with Property Services (CMT lead & Facilities Supervisor)	(70,000)	Environment
		<b>(1,002)</b>	
<b>2f</b>	<b>Community Alarms</b>		
	Equipment and Call Centre fees estimated to be under budget	(11,580)	Homes
	Income from lifelines is forecast to be under budget due to a decline in the number of customers	30,470	Homes
		<b>18,890</b>	
<b>2g</b>	<b>Homelessness &amp; Rough Sleeping</b>		
	Homes for Ukraine income to help with Temp B&B accommodation increased budget	(32,000)	Homes
	Temporary Accommodation overspend - Off-set by additional Homelessness support grant	123,000	Homes
	Homelessness bad debt write offs higher than budgeted	25,000	Homes
	Top-up Homelessness support & Domestic Abuse grant income - Remaining grant to off-set works to HMO's purchases	(186,301)	Homes
		<b>(70,301)</b>	
<b>2h</b>	<b>Housing Options</b>		
	Homes for Ukraine income to off-set budgeted staffing costs	(37,000)	Homes
	Works to HMO properties recently purchased to bring them up to standard to occupy - partially off-set by Homelessness & domestic abuse grants	190,000	Homes
	Salary savings from vacant post	(40,000)	Homes
		<b>113,000</b>	
<b>3b</b>	<b>Revenues &amp; Benefits</b>		
	Unbudgeted grant receipts and contributions from BEIS, DWP & DCC (£55k to be earmarked for staffing in 2024/25)	(58,400)	Cabinet
	Subsidy and Housing Benefits Overpayments less than budgeted	(29,000)	Cabinet
	Underachievement on S106 monitoring fee income	20,000	Cabinet
		<b>(67,400)</b>	
<b>4a</b>	<b>Human Resources</b>		
	Salary saving due to vacancy and opting out of pension scheme	(56,400)	Cabinet
	Zellis software upgrade	11,000	Cabinet
		<b>(45,400)</b>	
<b>4d</b>	<b>Legal &amp; Democratic Services</b>		
	Legal Services - Salary underspend due to 2 vacancies, offset by agency costs	(110,000)	Cabinet
	Legal Services - Additional income on fees and charges	(10,000)	Cabinet
	Elections - Overspend on District Election	10,000	Cabinet
		<b>(110,000)</b>	
<b>5a</b>	<b>Car Parks</b>		
	Additional income received from Off-street fines	(20,000)	Economy
	Permit income at the end of Q3 is showing a potential yearend shortfall - This will be reviewed monthly	20,000	Economy
	Rates & Utilities underspend	(23,000)	Economy
		<b>(23,000)</b>	
<b>5b</b>	<b>Street Scene</b>		
	Purchase of small plant equipment (EMR part-funded)	54,000	Environment
	Income from the sale of old small plant equipment (contribution to EMR)	(26,260)	Environment
	Fuel savings due to price per litre reducing and change of supplier	(21,500)	Environment
	Purchase of MaxWind street sweeper (EMR funded)	9,500	Environment
	Salary saving due to vacancies	(47,500)	Environment
	Agency costs to cover vacancies	14,000	Environment
		<b>(17,760)</b>	

<b>5c</b>	<b>Waste Services</b>		
	Driver pay - market supplements to recruit and retain drivers	45,000	Environment
	Approx pay award pressure	65,000	Environment
	In year agreed additional posts	120,000	Environment
	Vacancy savings due to difficulty recruiting and retaining staff	(185,400)	Environment
	Additional agency to cover vacancies and sickness	283,450	Environment
	Fuel savings due to price per litre reducing	(61,000)	Environment
	Reduced recycling income due to price per tonne dropping despite tonnages increasing	200,900	Environment
	Increased garden waste income due to price increase and slight increase in permits	(120,000)	Environment
	Reduced sales of garden waste sacks	5,000	Environment
	Increased income from bulky waste collections due to price increase	(20,000)	Environment
	Trade waste income increase	(43,000)	Environment
	Waste disposal charges increased by £20 per tonne and increased tonnage	62,500	Environment
	Devon County Shared Savings Scheme	(150,000)	Environment
		<b>202,450</b>	
<b>6a</b>	<b>Economic Development</b>		
	J28 Feasibility spend, funded by EMR release	487,453	Economy
	Garden Village spend, funded by EMR release	66,757	Economy
	Growth & Economic Recovery savings from staff vacancies (partially offset by £17,000 contribution to EMR for 2024/25 staffing)	(70,000)	Economy
	Growth & Economic Recovery projects funded by EMR release	10,603	Economy
	Crediton Masterplan spend, funded by EMR release	50,054	Economy
	Railway Project spend funded by EMR release	19,937	Economy
	Cullompton TC Masterplan, funded by EMR release	2,400	Economy
	Shared Prosperity match spend, funded by EMR release	75,922	Economy
	Shared Prosperity delayed Yr 1 spend, funded by EMR release	50,278	Economy
	Shared Prosperity Yr 2 spend, funded by DHLUC grant	182,772	Economy
	Shared Prosperity Yr 2 DHLUC grant	(182,772)	Economy
	Cullompton HAZ Project revised costs	47,208	Economy
	Cullompton HAZ Project funded by S106	8,129	Economy
		<b>748,741</b>	
<b>6b</b>	<b>Planning</b>		
	Building Control savings from staff vacancies	(68,000)	Cabinet
	Building Control underachievement of income	99,000	Cabinet
	Development Control savings from staff vacancies	(118,600)	Community
	Development Control agency spend (partially offset by £39,650 EMR release)	47,900	Community
	Development Control underachievement of income	82,000	Community
	Development Control, planning appeal costs and release of planning appeal provision (£50k to be put into planning appeal EMR)	(170,000)	Community
	Grant Receipt - Planning Skills Delivery	(41,400)	Community
		20,000	
	Enforcement staffing, agency spend and recruitment costs, offset by vacant posts and Planning Skills Delivery Grant		Community
	S106 - net Public Open Space receipts and expenditure	268,027	Community
	Forward Planning savings from staff vacancies	(21,500)	Community
	Forward Planning consultancy costs funded by EMR releases	39,341	Community
	Local Plan reprofiled spend, based on new timetable and when technical evidence is needed (funds will be put back into EMR for spend in future years)	(190,000)	
			Cabinet
	Land Charges - HMLR Contribution to Data Migration Project (will be put into EMR)	(60,000)	Cabinet
		<b>(113,232)</b>	
<b>7a</b>	<b>Recreation &amp; Sport</b>		
	Leisure income exceeding budget	(295,000)	Community
	Fitness income exceeding budget due to increase in membership numbers	(100,000)	Community
	Underspend on staffing less than the budgeted £100k	25,000	Community
	Overspend on course running costs, materials & chemicals, and consultancy for service review	20,000	Community
		<b>(350,000)</b>	
<b>7b</b>	<b>IT Services &amp; Digital Transformation</b>		
	Salary underspend due to vacant posts not being filled	(94,300)	Cabinet
	Alignment of IDOX contracts to single billing point	67,000	Cabinet
	Additional BT termination costs	16,000	Cabinet
	IT projects (CRM replacement, unified comms, digital transformation and system upgrades) - EMR funded	105,000	Cabinet
	Software savings	(40,500)	Cabinet
		<b>53,200</b>	
<b>7f</b>	<b>Public Health</b>		
	Homes for Ukraine income to off-set budgeted staffing costs	(113,280)	Community
	Public Health agency overspend will be off-set by salary savings & COMF EMR	100,000	Community
	Public Health salary savings due to vacant posts & staff recharge to Licensing	(60,000)	Community
	Emergency Planning salary overspend as new post of Resilience Officer is added	28,000	Community
		<b>(45,280)</b>	
		<b>566,670</b>	
	<b>FORECAST (SURPLUS)/DEFICIT AS AT 31/03/2024</b>		

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

<b>Cabinet</b>	<b>(107,960)</b>
<b>Community</b>	<b>(289,788)</b>
<b>Homes</b>	<b>61,589</b>
<b>Environment</b>	<b>177,088</b>
<b>Economy</b>	<b>725,741</b>
	<b>566,670</b>