

GENERAL FUND FINANCIAL MONITORING FOR THE PERIOD 01 APRIL TO 31 DECEMBER 2024

Service Variances		Description of Major Movements or those above £20k	Gross Full Year Variance £	PDG
GF1a	Corporate Management	Leadership restructure	38,000	Cabinet
GF1a	Corporate Management	Final invoice for Devon Housing Commission funded by EMR	38,760	Cabinet
GF1a	Corporate Management	Increased costs in audit as a result of social rents check and public challenge	20,000	Cabinet
GF1a	Corporate Management	Vacancy target - salary savings included within specific service lines	212,000	Cabinet
GF2b	Property Services	Back dated Business Rates credit for Phoenix House	(20,000)	Economy & Assets
GF2b	Property Services	Utility costs lower than budget	(31,500)	Economy & Assets
GF2b	Property Services	Salary underspend due to vacant posts	(18,000)	Economy & Assets
GF2b	Property Services	Overpend on Phoenix House cleaning	10,000	Economy & Assets
GF2c	Community Alarms	Additional temporary staff for digital care alarm roll-out	10,000	Homes
GF2c	Community Alarms	Reduction in income from annual subscription to Community Alarm devices	30,700	Homes
GF2c	Community Alarms	Upgrade to Lifeline Alarm equipment	110,700	Homes
GF2d	Homelessness & Rough Sleeping	Additional grant income received for Domestic Abuse & top-up Homelessness Prevention	(184,530)	Homes
GF2e	Housing Options	Works required to recently purchased HMO's properties	78,000	Homes
GF2e	Housing Options	Housing Options salary overspend due to additional posts from service restructure - Off-set by additional Homelessness Support Grant income	20,000	Homes
GF2e	Housing Options	Agency overspend - Off-set by additional Homelessness Support Grant income	19,720	Homes
GF3a	Financial Services	Head of Finance, Property and Climate Resilience (Deputy S151), 50% of salary expenditure is charged to property services	(39,600)	Cabinet
GF3a	Financial Services	Unbudgeted agency spend	115,000	Cabinet
GF3a	Financial Services	Savings due to vacancies, reduced slightly in Q2 due to successful recruitment of 2 x Finance Assistants	(123,500)	Cabinet
GF3b	Revenues & Benefits	Additional software costs for webcapture and citizen access	34,000	Cabinet
GF3b	Revenues & Benefits	Increased litigation costs due to number of claims	30,000	Cabinet
GF3b	Revenues & Benefits	Additional work by external auditors	20,000	Cabinet
GF4a	People Services	Saving due to vacancies and reduction of 0.5 FTE	(50,000)	Cabinet
GF4c	Legal & Democratic Services	Saving due to vacancies	(105,000)	Cabinet
GF4c	Legal & Democratic Services	Use of agency to cover vacant solicitor post	58,000	Cabinet
GF4d	IT Services & Digital Transformation	Delayed recruitment in additional posts - no additional pressure	0	Cabinet
GF4d	IT Services & Digital Transformation	Consultancy to support Cyber Project	55,000	Cabinet
GF4d	IT Services & Digital Transformation	Additional CRM replacement costs	4,100	Cabinet
GF4d	IT Services & Digital Transformation	CRM licensing costs	26,000	Cabinet
GF5a	Car Parks	Correction to rates saving reported in Q1	(17,200)	Economy & Assets
GF5a	Car Parks	Utilites underspend	(7,000)	Economy & Assets
GF5a	Car Parks	Shortfall in parking permit income	30,000	Economy & Assets
GF5a	Car Parks	Shortfall in pay and display income	10,000	Economy & Assets
GF5a	Car Parks	Business Rates charge lower than budgeted	(15,240)	Economy & Assets
GF5b	Street Scene	Salary saving due to vacancies and removal of driver supplement	(75,000)	Service Delivery & Continuous Improvement
GF5c	Waste Services	Back dated Business Rates credit Carlu Depot	(81,900)	Service Delivery & Continuous Improvement
GF5c	Waste Services	Salary saving due to vacancies and removal of driver supplement	(374,400)	Service Delivery & Continuous Improvement
GF5c	Waste Services	Reduced agency requirement	171,000	Service Delivery & Continuous Improvement
GF5c	Waste Services	Baler repair costs due to age and delays in replacement	40,000	Service Delivery & Continuous Improvement
GF5c	Waste Services	Increased cost of Trade Waste disposal charges	20,000	Service Delivery & Continuous Improvement
GF5c	Waste Services	Additional recycling income due to market conditions	(212,000)	Service Delivery & Continuous Improvement
GF5c	Waste Services	Lower than forecast inflationary increase in motor insurance premium	(38,600)	Service Delivery & Continuous Improvement
GF5c	Waste Services	Reduction in cost of fuel	(105,000)	Service Delivery & Continuous Improvement
GF5c	Waste Services	Additional costs of hire vehicles for waste advisors and bin deliveries	40,000	Service Delivery & Continuous Improvement
GF5c	Waste Services	Increase in rent for new parking at Carlu	65,500	Service Delivery & Continuous Improvement
GF5c	Waste Services	Reduced income from Trade residual waste collections	40,000	Service Delivery & Continuous Improvement
GF5d	Fleet Management	Reduction in salary costs due to vacant post	(23,000)	Service Delivery & Continuous Improvement

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GF5e	Parks & Open Spaces	Overspend on Tree works within our Open Spaces - Funded from EMR	10,000	Service Delivery & Continuous Improvement
GF5f	Bereavement Services	Internments & Exclusive Burial Rights income down against profile, Aug & Sept have been slow months for Bereavement Services, will keep under review	55,000	Service Delivery & Continuous Improvement
GF5f	Bereavement Services	Project maintenance works to closed churchyards & chapel - Funded from EMR	12,099	Service Delivery & Continuous Improvement
GF5g	Environmental Enforcement	Additional post for 3 months to cover retirement transition and additional 0.2 FTE	15,000	Service Delivery & Continuous Improvement
GF5h	Recreation & Sport	Leisure income up mainly due to increase in memberships	(266,000)	Service Delivery & Continuous Improvement
GF5h	Recreation & Sport	Remove previously forecast reduction in wetside income as planned maintenance delayed until May 2025	0	Service Delivery & Continuous Improvement
GF5h	Recreation & Sport	Leisure vacancy savings less than the budgeted £150k	50,000	Service Delivery & Continuous Improvement
GF5h	Recreation & Sport	Leisure utilities underspend	(44,000)	Service Delivery & Continuous Improvement
GF5h	Recreation & Sport	Business Rates charge higher than budgeted	11,580	Service Delivery & Continuous Improvement
GF5i	Customer Services	Salary savings due to vacancies and reduction of 0.5 FTE	(40,000)	Service Delivery & Continuous Improvement
GF6b	Planning	Salary savings due to vacancies within Building Control	(70,700)	Planning, Environment & Sustainability
GF6b	Planning	Agency overspend due vacancy cover within Building Control	32,000	Planning, Environment & Sustainability
GF6b	Planning	Salary savings due to vacant posts within Enforcement	(69,000)	Planning, Environment & Sustainability
GF6b	Planning	Agency overspend due vacancy cover within Enforcement	109,150	Planning, Environment & Sustainability
GF6b	Planning	Adjustment to salary forecast within Planning	(119,000)	Planning, Environment & Sustainability
GF6b	Planning	Agency overspend to cover vacant post within Planning	50,000	Planning, Environment & Sustainability
GF6b	Planning	Current Planning fees & charges income down against budget	85,000	Planning, Environment & Sustainability
GF6b	Planning	Land Charges forecasted income less than budgeted	20,000	Planning, Environment & Sustainability
GF6b	Planning	Building Control income underperformance	30,000	Planning, Environment & Sustainability
GF6b	Planning	Increased costs resulting from lower income and increased agency costs	55,000	Planning, Environment & Sustainability
GF6c	Pannier Market	Salary underspend due to vacant post	(21,000)	Economy & Assets
GF6c	Pannier Market	Overspend on reactive maintenance for replacement Market lighting	9,000	Economy & Assets
GF6c	Pannier Market	Electricity overspend	12,900	Economy & Assets
GF7a	Licensing	Reduction in salary costs due to vacant posts	(8,700)	Community, People and Equalities
GF7b	Public Health	Reduction in water sampling tests carried out	(4,000)	Community, People and Equalities
GF7b	Public Health	Water sampling income down due to reduction in sampling carried out	15,000	Community, People and Equalities
GF7b	Public Health	Public Health salary underspend from vacancies & secondments.	(34,400)	Community, People and Equalities
GF7b	Public Health	Public Health agency overspend	11,500	Community, People and Equalities
GF7b	Public Health	Homes for Ukraine income	(46,000)	Community, People and Equalities
GF8a	Climate change	Consultancy underspend on Climate Change projects - to be EMR	(90,000)	Planning, Environment & Sustainability
GF8b	Flood Defence and Land Drainage	Overspend on flood prevention works - Funded from EMR	39,050	Planning, Environment & Sustainability
Service Forecast (Surplus)/Deficit as at 31/03/2025			(365,511)	

Non-Service Variances		Description of Major Movements or those above £20k	Gross Full Year Variance £	PDG
GFb2	Interest Receivable	Forecast investment income lower than budget due to reduced cash balances	150,000	
GFb2	Interest Receivable	CCLA property fund performing better than budgeted	0	
GfC2	Business Rates Prior Year (Surplus)/Deficit	Collection fund moved from a deficit to surplus in 2023/24	(447,000)	
GFe4	Other Grants	Local Audit Fees Grant not budgeted	(20,712)	
GFb3/4	Transfers to/from Earmarked Reserves	Net movements to/(from) Earmarked Reserves	390,181	
Non-Service Forecast (Surplus)/Deficit as at 31/03/2025			72,469	