

**REVENUE AND CAPITAL OUTTURN 2015/16**

**Cabinet Member** Cllr Peter Hare-Scott  
**Responsible Officer** Head of Finance: Andrew Jarrett

**Reason for Report:** To present the revenue and capital outturn figures for the financial year 2015/16.

**RECOMMENDATION(S): That Cabinet -**

1 - note the General Fund outturn achieved in 2015/16 which shows an overall overspend of £417k.

2 – approve the transfer of monies from New Homes Bonus to increase the General Fund balance to the approved level of funding (see para 2.5). This would decrease the net transfers into earmarked reserves shown in recommendation 3 below.

3 - approve the net transfers to/from earmarked reserves of £1,438k detailed in the General Fund service budget variance reports shown in Appendix 1 & 2 and summarised in Appendix 4.

4 - note the positive position achieved on the Housing Revenue Account which shows an annual saving of £916k and approve the “earmarking” of the extra £916k shown in paragraph 3.3, as well as specific items totalling £3,144k and the utilisation of items totalling £1,054k identified in Appendix 4.

5 - approve the carry forward of £7,559k from the 2015/16 capital programme (see paragraph 5.2) as all of the schemes will be delivered in 2016/17 or later years.

**Relationship to the Corporate Plan:** The financial resources of the Council impact directly on its ability to deliver the corporate plan prioritising the use of available resources carried forward from 2015/16. All future spending will be closely linked to key council pledges from the updated corporate plan.

**Financial Implications:** Good financial management and administration underpin the entire document.

**Legal Implications:** None.

**Risk Assessment:** Regular financial monitoring information mitigates the risk of over or underspends at year end and allows the Council to direct its resources to key corporate priorities.

## **Executive Summary of 2015/16 Income and Expenditure**

The table below gives an overview of the movements during the year on the key operational balances of the Council and then shows the closing cash position which will be reflected in the end of year Accounts. (Note - These movements assume that all proposed recommendations are agreed, except for the General Fund balance.)

	<b>31/3/15</b>	<b>In year movement</b>	<b>31/3/16</b>
General Fund	(£2,380k)	£417k	<b>(£1,963k)</b>
Housing Revenue Account	(£2,000k)	£0k	<b>(£2,000k)</b>

### **1.0 Introduction**

- 1.1 The Council has continued its strategic decision to reduce costs, without adversely affecting service delivery, evidenced by the on-going commitment to further reduce employee costs (especially in back office services) during the year improve efficiencies and maximise income opportunities. This strategy has seen us deliver an overall General Fund (GF) deficit of £417k (see Appendix 1).
- 1.2 During the budget setting process we continue to ensure that revenue budgets are set on a robust basis and take a prudent view of the likely levels of income and expenditure.
- 1.3 It should be noted, in order to get a completed year end outturn position to Senior Management and Members in a timely fashion, these figures may be altered slightly over the next few weeks as we complete the formal accounts process, but will have little effect on the overall GF or HRA surplus position.
- 1.4 Members of the Audit Committee should note that the outturn report is basically a set of management reports that show the final cash related position on all service areas. The Finance Team then have to turn these management reports into the statutory financial statements which are subject to a wide number of complex accounting rules that often significantly change the final picture of a service's financial position for the year. However, it is important to note that the bottom-line profit or loss for the year remains constant.

### **2.0 The General Fund Reserve**

- 2.1 This is the major revenue reserve of the Council. It is increased or decreased by the surplus or deficit generated on the General Fund in the year. This reserve held a balance of £2,380k as at 31/3/15. In 2015/16, a net deficit of £417k has occurred after accounting for all necessary transfers to/from Earmarked Reserves (EMRs).
- 2.2 Detailed budget monitoring reports were provided to both senior managers and members throughout 2015/16. This monitoring focused on significant

budget variances (+/- £10k), included remedial action where necessary and estimated an overall outturn position. The final written monitoring report considered by the Cabinet gave a detailed position at 31 December 2015 and predicted an end of year deficit of £372k for the General Fund. Therefore the final position deteriorated by £45k.

2.3 The table below shows the overall budget, actual and variance for all of our major service areas.

Service	2015/16 Budget £	2015/16 Actual £	Variance £
Car Parks	(23,680)	(186,459)	(162,779)
Community & Development	388,820	414,802	25,982
Corporate	1,197,130	1,208,430	11,300
Customer Services	15,730	171,879	156,149
Environmental Services	1,376,160	1,430,734	54,574
Finance & Performance	(180)	34,296	34,476
GF Housing	317,150	231,334	(85,816)
Grounds Maintenance	(16,870)	52,584	69,454
Human Resources	98,470	45,004	(53,466)
ICT	(12,040)	15,152	27,192
Legal & Democratic	1,027,280	1,057,782	30,502
Leisure	662,400	1,125,559	463,159
Planning & Regeneration	959,800	1,096,913	137,113
Property Services	253,800	(85,881)	(339,681)
Revenues & Benefits	782,650	557,768	(224,882)
Waste Services	2,287,120	2,414,775	127,655
<b>Total Cost of Services</b>	<b>9,313,740</b>	<b>9,584,672</b>	<b>270,932</b>
<b>OTHER INCOME &amp; EXPENDITURE</b>			
Miscellaneous Income	0	(352)	(352)
Interest Payable	68,390	147,452	79,062
Interest Receivable	(134,090)	(240,232)	(106,142)
Heritable dividend	0	(43,958)	(43,958)
Statutory financing of capital	375,490	369,856	(5,634)
New Homes Bonus		(1,619,311)	(1,619,311)
Transfers to / (from) EMR'S	424,170	1,437,518	1,013,348
Statutory Adjustments	(1,281,350)	(1,316,100)	(34,750)
EMR used to fund capital	0	834,695	834,695
<b>Total Budgeted Expenditure</b>	<b>8,766,350</b>	<b>9,154,240</b>	<b>387,890</b>
<b>Funded By:</b>			
Revenue Support Grant	(1,704,850)	(1,704,847)	3
NNDR Revenue	(2,062,630)	(1,962,630)	100,000
Council Tax	(4,955,540)	(4,961,301)	(5,761)
Collection Fund surplus	(43,330)	(43,334)	(4)
Other non-ringfenced gov grants	0	(64,943)	(64,943)
<b>Total Other Income</b>	<b>(8,766,350)</b>	<b>(8,737,055)</b>	<b>29,295</b>
<b>Total Deficit for the year</b>	<b>0</b>	<b>417,185</b>	<b>417,185</b>

2.4 A detailed explanation of all the key variances is shown in Appendix 2, service by service. Inevitably, within a service, there are often variances which compensate. Some areas may create savings which in turn can be partly or fully offset by overspends elsewhere. In this report we have tried to highlight the major movements to enable Members to appreciate the more significant trends within each service area.

Note – where any of the above variances were deemed to be recurring, the 2016/17 budget was adjusted accordingly.

2.5 The overall effect of the 2015/16 financial year would result in a General Fund Balance of £1,963k which is below the Council’s own temporary minimum requirement of £8.77m x25% = £2,193k (agreed at full Council 25/2/15).

2.6 In addition to the GF Balance, the Council holds a number of Ear Marked Reserves (EMRs) which are used to help make provision for known future expenditure commitments which will require funding in 2016/17. The net movement of £1,438k into these reserves and the end of year balances held on them are shown in Appendix 4.

**2.7 Market Walk and Fore Street Shops, Tiverton**

Members will no doubt be keen to see the first year’s result’s following the acquisition of the shops in March 2015. The various elements are shown in different areas of the Income and Expenditure account but the overall position is as follows:

	<u>£k</u>
Net rental income after expenses (Shown within property Services committee)	(380)
Interest payable on Public Works Loan Board loan	108
Statutory capital Financing (over 50 years)	83
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<b>Net income for year</b>	<b>(189)</b>
	=====

This income equates to an approximate return of **4.5%** (189k/4,173k), net of borrowing costs.

**2.8 Non Domestic Rates**

In order to facilitate the earliest reporting of the service outturn this report contains our best estimate of the non-domestic rate position. Members will be aware that we are part of the Devon Pool for Business Rates and we await information from the pool with which to complete the accounts. Our share from the pool is therefore subject to change, depending upon other Council’s surplus/deficits for the year.

**3.0 Housing Revenue Account (HRA)**

3.1 This is a ring-fenced reserve in respect of the Council’s housing landlord function. It is increased or decreased by the surplus or deficit generated on the HRA in the year. For 2015/16 the outturn is a net surplus of £nil k after the proposed transfers to/from earmarked reserves.

3.2 This surplus is explained in paragraph 3.4 and the effect of it on the HRA Balance is shown below.

HRA Balance

HRA balance @ 31/03/15	£ (2,000)k
Budget saving achieved in 2015/16	£ (916)k
Additional transfer to 30yr modernisation programme	£ 916k
HRA balance @ 31/03/16	£ (2,000)k

3.3 After the strong closing financial position delivered in 2015/16, it is recommended to transfer a sum of £916k into the Housing Maintenance Fund earmarked reserve. This is in addition to the already budgeted figure of £2,375k. The above position leaves an HRA balance of £2,000k as at 31 March 2016.

3.4 The main budget variances during 2015/16 that give rise to the figure of £916k were the £371k underspend generated by the Repairs team and the £173k saving generated from the Housing Services area. For further details, please see the HRA Outturn Summary for 2015/16, which is attached as Appendix 3 to this report.

3.5 In addition to the above, the HRA hold a number of earmarked reserves. The movements on these during 2015/16 and their closing balances are shown on Appendix 4. This money is effectively “ring fenced” and will be held to meet expenditure on projects during 2016/17 and beyond.

**4.0 The Collection Fund**

4.1 Mid Devon is a collection authority for council tax and national non-domestic rates, and as such, is required to produce a collection fund account for the Mid Devon area. The Council collects council tax on behalf of Devon County Council, Devon Fire and Rescue Service, Devon & Cornwall Police and the Town/Parish Councils.

4.2 The council tax collection rate for 2015/16 was 98.1% (97.8% in 2014/15). This demonstrates how effective our Council Tax section has been in collecting the annual charge in extremely challenging economic times. The Non Domestic Rates collection rate improved to 99.1% for 2015/16 (99% in 2014/15).

**5.0 Capital Outturn**

5.1 A capital outturn summary is attached as Appendix 5 to this report. The revised capital budget for 2015/16 amounted to £13,948k. At the year end we had spent £4,839k leaving the capital programme underspent in total by £9,109k.

Capital receipts of £571k (this includes general useable capital receipts and ring-fenced replacement homes capital receipts) were applied to finance the programme with the balance of the expenditure met by a combination of borrowing, external grants and contributions from reserves.

5.2 As shown in Appendix 5 there are capital projects totalling £7,559k which have not been completed as at the 31 March 2016. This expenditure, therefore, needs to be rolled forward to be included in the 2016/17 capital programme. These schemes are still fully funded by either unspent capital grants or by provisions held within capital earmarked reserves. In addition there is £1,461k relating to Affordable Housing, Private Sector Housing Grants, Economic Development Projects, ICT Projects and Major repairs to our Council House stock including Renewable energy solutions underspends which will be placed in relevant earmarked reserves to fund future capital expenditure in these areas.

5.3 The Capital Receipts Reserve (note this includes general useable capital receipts and ring-fenced replacement homes capital receipts) is used to part fund the capital programme - the movement on this account for the year is given below:

	£k
<b>Balance at 1 April 2015</b>	<b>(986)</b>
• Sale of Council Houses - 19	(1,234)
• General Fund Sales	(26)
• Pooling of Housing Capital Receipts to Government.	235
• Capital Receipts applied in year	569
<b>Balance at 31 March 2016</b>	<b>(1,442)</b>

Note – the remaining balance of £1,442k is committed in order to fund any slippage, specific projects in ICT and Private Sector Housing and to balance the Capital Medium Term Financial Plan.

5.4 The Capital Earmarked Reserve has been set aside from Revenue to fund capital projects; the balance on this reserve now stands at £573k made up by the following transactions:

	£k
<b>Balance at 1 April 2015</b>	<b>(1,122)</b>
• Budgeted transfer from the General Fund	( 0 )
• Funding required to deliver the 2015/16 Programme	217
• Transfer to Private Sector Housing Grants reserve	282
• Transfer to ICT Projects Reserve	56
<b>Balance at 31 March 2016</b>	<b>(567)</b>

Note – the remaining balance of £567k is committed in order to fund any slippage and to balance the Capital Medium Term Financial Plan.

- 5.5 The council also holds New Homes Bonus which can be used for either Revenue or to support future Capital Programmes, the balance held at 31 March 2016 is £1,851k; again much of this remaining balance is committed to fund any slippage and to balance the Capital Medium Term Financial Plan.

## **6.0 Treasury Management**

- 6.1 A review of the 2015/16 investment performance, including the new CCLA property investment fund and the details of interest payable are included within the separate 2015/16 Treasury Outturn Report.

## **7.0 Conclusion**

- 7.1 Members are asked to note the revenue and capital outturn figures for the financial year 2015/16 and agree the proposed earmarking of surplus funds generated by in year savings from both the GF and the HRA. In addition, Members need to approve the incomplete projects on the 2015/16 capital programme be rolled forward into the 2016/17 capital programme.

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**Background Papers:**

**Circulation of the Report:**

Cllr Peter-Hare-Scott  
Management Team



## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16

	Budget 2015/16 £	Actual 2015/16 £	Variance £
Car Parks	(23,680)	(186,459)	(162,779)
Community & Development	388,820	414,802	25,982
Corporate	1,197,130	1,208,430	11,300
Customer Services	15,730	171,879	156,149
Environmental Services	1,376,160	1,430,734	54,574
Finance & Performance	(180)	34,296	34,476
GF Housing	317,150	231,334	(85,816)
Grounds Maintenance	(16,870)	52,584	69,454
Human Resources	98,470	45,004	(53,466)
ICT	(12,040)	15,152	27,192
Legal & Democratic	1,027,280	1,057,782	30,502
Leisure	662,400	1,125,559	463,159
Planning & Regeneration	959,800	1,096,913	137,113
Property Services	253,800	(85,881)	(339,681)
Revenues & Benefits	782,650	557,768	(224,882)
Waste Services	2,287,120	2,414,775	127,655
<b>TOTAL COST OF SERVICES</b>	<b>9,313,740</b>	<b>9,584,672</b>	<b>270,932</b>
<b>OTHER INCOME &amp; EXPENDITURE</b>			
Car loan interest (now ceased)	0	(352.00)	(352)
Finance lease interest payable	30,710	30,426.00	(284)
PWLB bank loan interest payable	37,680	117,026.00	79,346
Interest from funding provided for HRA	(69,090)	(56,400.00)	12,690
Interest received on investments	(65,000)	(183,832.00)	(118,832)
Heritable dividend		(43,958.00)	(43,958)
Statutory financing of capital expenditure in earlier years	375,490	369,856.00	(5,634)
New Homes Bonus		(1,619,311.00)	(1,619,311)
Transfers to / (from) earmarked reserves	424,170	1,437,518.00	1,013,348
Statutory capital adjustments (depreciation reversal etc.)	(1,281,350)	(1,316,100.00)	(34,750)
EMR used to fund 2015/16 capital programme	0	834,695.00	834,695
<b>TOTAL BUDGETED EXPENDITURE</b>	<b>8,766,350</b>	<b>9,154,240</b>	<b>387,890</b>
<b>FUNDED BY:-</b>			
Revenue Support Grant	(1,704,850)	(1,704,847)	3
NNDR Revenue	(2,062,630)	(1,962,630)	100,000
Council Tax freeze grant for 2015/16	(49,710)	(54,171)	(4,461)
CTS Funding parishes	65,000	63,700	(1,300)
Collection Fund Surplus	(43,330)	(43,334)	(4)
Council Tax - (Band D at £182.15)	(4,970,830)	(4,970,830)	0
Other non- ringfenced gov grants	0	(64,943)	(64,943)
<b>TOTAL FUNDING</b>	<b>(8,766,350)</b>	<b>(8,737,055)</b>	<b>29,295</b>
<b>NET INCOME AND EXPENDITURE</b>	<b>0</b>	<b>417,185</b>	<b>417,185</b>

**Notes**

1. In order that the service results are not distorted by property valuations, that have no impact on the overall balance of the General Fund, capital charges have been shown on budget.



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**
**CAR PARKS**

Code	Car Parks	2015/16 Budget £	2015/16 Actual £	Variance £	Variance %
1000	Employees	0	0	0	
2000	Premises	249,120	136,436	(112,684)	-45.2%
3000	Transport	0	0	0	
4000	Supplies and Services	28,960	35,233	6,273	21.7%
	<b>Total Direct Expenditure</b>	<b>278,080</b>	<b>171,668</b>	<b>(106,412)</b>	<b>-38.3%</b>
7000	External Income	(661,050)	(717,417)	(56,367)	-8.5%
	<b>Net Direct Expenditure</b>	<b>(382,970)</b>	<b>(545,749)</b>	<b>(162,779)</b>	<b>42.5% (a)</b>
5000	Support Services	184,370	184,370	0	
6500	Depreciation	174,920	174,920	0	
	<b>Total Indirect Expenditure</b>	<b>359,290</b>	<b>359,290</b>	<b>0</b>	
	<b>Total Car Park Expenditure</b>	<b>(23,680)</b>	<b>(186,459)</b>	<b>(162,779)</b>	
	<b>Car Park - Service units</b>				
CP510	Market Car Park	(120,810)	(131,996)	(11,186)	
CP520	Multi-Storey Car Park	196,140	132,093	(64,047)	
CP530	Amenity Car Parks	53,520	29,227	(24,293)	
CP540	Paying Car Parks	(152,530)	(215,783)	(63,253)	
	<b>Total Car Park Expenditure</b>	<b>(23,680)</b>	<b>(186,459)</b>	<b>(162,779)</b>	
				£	£
	<b>Total Expenditure Variation</b>				<b>(162,779) (a)</b>
	<b>Major Cost Changes</b>				
CP	Overspend on cash collection & cp machine maintenance			11,000	<b>11,000</b>
	<b>Major Cost Savings</b>				
CP	General underspend on planned maintenance across Parking Services (see below EMR)			(33,000)	
CP520	MSCP specific maintenance projects underspend (see below EMR)			(20,000)	
CP520	Utilities underspend			(10,000)	
CP530	Amenity CP specific maintenance project underspend (see below EMR)			(25,000)	
CP540	P&D CP specific maintenance project underspend (see below EMR)			(25,000)	
CP540	Increase in Off-Street fines			(7,000)	
					<b>(120,000)</b>
	<b>Major Changes in Income Levels</b>				
CP	Increased income from pay & display charges			(37,000)	
CP	Income received for VAT settlement on parking charges			(9,700)	
CP	Back-dated licence fee income			(8,000)	
					<b>(54,700)</b>
	<b>Minor Variations</b>				<b>921</b>
	<b>Total Expenditure Variation</b>				<b>(162,779) (a)</b>
	<b>EAR MARKED RESERVES</b>				
	<b>Utilised 2015/16</b>			£	
	<b>Proposed contribution c/fwd to 2016/17</b>				
CP520	MSCP maintenance works			20,000	
CP530	Amenity CP resurfacing works			25,000	
CP540	P&D CP resurfacing works			25,000	
CP	Maintenance underspend for car park machine replacement			20,000	
	Net movement in earmarked reserves				90,000
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>(72,779)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**
**Community and Development**

Code	Community and Development	2015/16 Budget £	2015/16 Actual £	Variance £	Variance %	
1000	Employees	287,610	293,590	5,980	2.1%	
2000	Premises	48,850	44,153	(4,697)	-9.6%	
3000	Transport	3,140	4,245	1,105	35.2%	
4000	Supplies and Services	205,310	251,296	45,986	22.4%	
	<b>Total Direct Expenditure</b>	<b>544,910</b>	<b>593,284</b>	<b>48,374</b>	<b>8.9%</b>	
7000	External Income	(131,670)	(154,061)	(22,391)	-17.0%	
	<b>Net Direct Expenditure</b>	<b>413,240</b>	<b>439,222</b>	<b>25,982</b>	<b>6.3%</b>	<b>(a)</b>
5000	Support Services	(63,650)	(63,650)	0		
6500	Depreciation	39,230	39,230	0		
	<b>Total Indirect Expenditure</b>	<b>(24,420)</b>	<b>(24,420)</b>	<b>0</b>		
	<b>Total Community &amp; Development Expenditure</b>	<b>388,820</b>	<b>414,802</b>	<b>25,982</b>		
	<b>Community &amp; Development - Service units</b>					
CD200	Community Development	268,470	269,676	1,206		
CD205	HO Communities & Gov	100,250	98,804	(1,446)		
CD206	HO Communities & Gov Rech	(100,240)	(100,240)	0		
CD210	Community Services Unit	144,780	141,345	(3,435)		
CD211	Community Services Unit Rech	(84,990)	(84,990)	0		
CD300	Markets	60,250	89,907	29,657		
	<b>Total Community &amp; Development Expenditure</b>	<b>388,520</b>	<b>414,502</b>	<b>25,982</b>		
	<b>Total Expenditure Variation</b>			<b>£</b>	<b>£</b>	<b>(a)</b>
					<b>25,982</b>	
	<b>Major Cost Changes</b>					
CD200	Utilise ear marked reserve for Seed Fund Grant Awards (see EMR note below)			10,520		
CD200	Town and Parish Fund, Grant Awards (see note in income levels and EMR below)			31,880		
CD300	Salary costs due to a restructure			10,000		
CD300	Advertising and promotion spend in Markets (see EMR note below)			2,280		
						<b>54,680</b>
	<b>Major Cost Savings</b>					
CD210	Salary saving due to variance in hours			(6,800)		
						<b>(6,800)</b>
	<b>Major Changes in Income Levels</b>					
CD200	DCC contribution to Town and Parish Fund (see EMR note below)			(59,740)		
CD200	Salary costs for additional Grants and Funding Officer (see EMR note below)			19,180		
CD300	Market toll income down against budget			17,500		
						<b>(23,060)</b>
	<b>Minor Variations</b>					<b>1,162</b>
	<b>Total Expenditure Variation</b>					<b>25,982 (a)</b>
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2015/16</b>					
CD200	Seed Fund earmarked reserve released			(10,520)		
CD200	Salary for Grants and Funding Officer - New Homes Bonus released			(19,180)		
CD300	Market promotions - Labgi money released			(2,280)		
	<b>Proposed contribution c/fwd to 2016/17</b>					
CD200	Town and Parish Fund - balance reserved for ongoing grant spend			27,858		
	Net movement in earmarked reserves					(4,122)
	<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>21,860</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**
**CORPORATE**

		2015/16 Budget £	2015/16 Actual £	2015/16 £	Variance %	
<b>Code</b>	<b>Corporate</b>					
1000	Employees	949,710	939,355	(10,355)	-1.1%	
2000	Premises	0	0	0	N/A	
3000	Transport	1,500	888	(612)	-40.8%	
4000	Supplies and Services	161,270	183,671	22,401	13.9%	
	<b>Total Direct Expenditure</b>	<b>1,112,480</b>	<b>1,123,914</b>	<b>11,434</b>	<b>1.0%</b>	
7000	External Income	(60)	(194)	(134)	-222.7%	
	<b>Net Direct Expenditure</b>	<b>1,112,420</b>	<b>1,123,720</b>	<b>11,300</b>	<b>1.0%</b>	<b>(a)</b>
5000	Support Services	74,710	74,710	0	0.0%	
6500	Depreciation	10,000	10,000	0	0.0%	
	<b>Total Indirect Expenditure</b>	<b>84,710</b>	<b>84,710</b>	<b>0</b>		
	<b>Total Corporate Expenditure</b>	<b>1,197,130</b>	<b>1,208,430</b>	<b>11,300</b>		
	<b>Corporate Management Service Units</b>					
CM100	Chief Executive	191,090	194,981	3,891	2.0%	
CM199	Chief Executive Rech	(191,080)	(191,080)	0	0.0%	
CM300	Corporate Fees/charges	379,990	399,333	19,343	5.1%	
CM310	Corporate Performance	29,060	31,819	2,759	9.5%	
CM600	Pension Backfunding	788,070	773,377	(14,693)	-1.9%	
	<b>Total Corporate Expenditure</b>	<b>1,197,130</b>	<b>1,208,431</b>	<b>11,301</b>		
	<b>Total Expenditure Variation</b>			<b>£</b>	<b>£</b>	<b>(a)</b>
					<b>11,301</b>	
	<b>Major Cost Increases</b>					
	Mid Devon's contribution to the South West devolution bid					<b>5,000</b>
	<b>Major Cost Savings</b>					
	Pension costs proved to be 1.9% lower than budgeted					<b>(11,896)</b>
	<b>Minor Variances</b>					<b>18,197</b>
	<b>Total Expenditure Variation</b>					<b>11,301</b>
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2015/16</b>			<b>£</b>		
CM300	Insurance - Further levy payment - MMI scheme of arrangement			(34,366)		
	<b>Proposed contribution c/fwd to 2016/17</b>					
	Net movement in earmarked reserves					(34,366)
	<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(23,065)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**
**Customer Services**

		2015/16 Budget £	2015/16 Actual £	Variance £	Variance %	
<b>Code</b>	<b>Customer Services</b>					
1000	Employees	721,230	883,227	161,997	<b>22.5%</b>	
2000	Premises	0	0	0		
3000	Transport	4,480	2,305	(2,175)	<b>-48.6%</b>	
4000	Supplies and Services	95,310	91,072	(4,238)	<b>-4.4%</b>	
	<b>Total Direct Expenditure</b>	<b>821,020</b>	<b>976,604</b>	<b>155,584</b>	<b>19.0%</b>	
7000	External Income	(1,350)	(785)	565	<b>41.8%</b>	
	<b>Net Direct Expenditure</b>	<b>819,670</b>	<b>975,819</b>	<b>156,149</b>	<b>19.1%</b>	<b>(a)</b>
5000	Support Services	(806,160)	(806,160)	0		
6500	Depreciation	2,220	2,220	0		
	<b>Total Indirect Expenditure</b>	<b>(803,940)</b>	<b>(803,940)</b>	<b>0</b>		
	<b>Total Customer Services Expenditure</b>	<b>15,730</b>	<b>171,879</b>	<b>156,149</b>		
	<b>Customer Services - Service units</b>					
CS200	Communications	112,760	154,320	41,560		
CS299	Communications Rech	(112,770)	(112,770)	0		
CS500	Messenger Services	61,580	59,233	(2,347)		
CS599	Messenger Services Rech	(63,010)	(63,010)	0		
CS900	Central Photocopying	26,850	36,593	9,743		
CS901	Central Photocopying Rech	(35,810)	(35,810)	0		
CS902	Central Postage	35,570	25,156	(10,414)		
CS903	Central Postage Rech	(38,050)	(38,050)	0		
CS910	Customer Services Admin	142,980	141,194	(1,786)		
CS915	Customer Services Admin Rech	(143,400)	(143,400)	0		
CS930	Customer First Management	179,890	196,905	17,015		
CS931	Customer First Management Rech	(179,880)	(179,880)	0		
CS932	Customer First	597,710	572,495	(25,215)		
CS933	Customer First Rech	(568,700)	(568,700)	0		
CS936	Crediton Office Section	153,620	212,030	58,410		
CS937	Crediton Office Section Rech	(153,610)	(153,610)	0		
CS938	Digital Strategy Staffing	0	69,182	69,182		
	<b>Total Customer Services Expenditure</b>	<b>15,730</b>	<b>171,879</b>	<b>156,149</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>156,149</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
CS200	Redundancy costs			37,000		
CS930	Longterm sickness cover & job evaluations			12,000		
CS936	Redundancy costs partially offset by in year salary savings			59,000		
CS938	Staffing - Digital Strategy Projects funded by ear marked reserve (see below)			68,463		
					<b>176,463</b>	
	<b>Major Cost Savings</b>					
CS902	Franked Mail (moving to CleanMail which is charged direct to services)			(12,000)		
CS932	Staffing - in year salary savings & underspend on garden waste project			(19,000)		
					<b>(31,000)</b>	
	<b>Major Changes in Income Levels</b>					
					<b>0</b>	
	<b>Minor Variations</b>				<b>10,686</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**

**Customer Services**

<b>Total Expenditure Variation</b>				<b>156,149</b>	<b>(a)</b>
<b>EAR MARKED RESERVES</b>					
				<b>£</b>	
<b>Utilised 2015/16</b>					
CS900	Purchase of new Folding Machine for print room			(8,770)	
CS902	Franking Machine - old fund no longer required			(15,000)	
CS938	Digital strategy staffing from New Home Bonus			(68,463)	
<b>Proposed contribution c/fwd to 2016/17</b>					
Net movement in earmarked reserves					(92,233)
<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>63,916</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**
**Environmental Services**

		2015/16 Budget £	2015/16 Actual £	Variance £	Variance %
<b>Code</b>	<b>Environmental Services</b>				
1000	Employees	860,530	978,277	117,747	<b>13.7%</b>
2000	Premises	149,390	157,330	7,940	<b>5.3%</b>
3000	Transport	45,210	45,187	(23)	<b>-0.1%</b>
4000	Supplies and Services	133,520	165,420	31,900	<b>23.9%</b>
	<b>Total Direct Expenditure</b>	<b>1,188,650</b>	<b>1,346,213</b>	<b>157,563</b>	<b>13.3%</b>
7000	External Income	(317,640)	(420,629)	(102,989)	<b>-32.4%</b>
	<b>Net Direct Expenditure</b>	<b>871,010</b>	<b>925,584</b>	<b>54,574</b>	<b>6.3%</b> (a)
5000	Support Services	440,350	440,350	0	
6500	Depreciation	64,800	64,800	0	
	<b>Total Indirect Expenditure</b>	<b>505,150</b>	<b>505,150</b>	<b>0</b>	
	<b>Total Environmental Services Expenditure</b>	<b>1,376,160</b>	<b>1,430,734</b>	<b>54,574</b>	
	<b>Environmental Services - Service units</b>				
ES100	Cemeteries	156,650	191,999	35,349	
ES110	Bereavement Services	51,850	52,021	171	
ES112	Bereavement Services Rech	(51,860)	(51,860)	0	
ES200	CCTV Initiatives	17,260	17,050	(210)	
ES250	Community Safety	70,560	66,261	(4,299)	
ES252	Building Safer Community Fund	0	(23)	(23)	
ES254	CSP - Police Fund	0	(14)	(14)	
ES256	Community Safety Partnership	0	(2,017)	(2,017)	
ES260	Food Protection	89,960	86,517	(3,443)	
ES270	Water Quality Monitoring	50,630	34,523	(16,107)	
ES349	Private Sector Housing team Rech	(45,800)	(45,800)	0	
ES354	Private Sector Housing	157,920	(87,894)	(245,814)	
ES360	Dog Warden	128,500	125,815	(2,685)	
ES361	Public Health	0	895	895	
ES441	Inspection Staff Unit Rech	(82,480)	(82,480)	0	
ES450	Parks & Open Spaces	416,220	394,356	(21,864)	
ES455	Amory Park	20,930	18,520	(2,410)	
ES460	Play Areas	231,110	232,320	1,210	
ES550	Licensing	15,440	6,904	(8,536)	
ES580	Pool Car Running Costs	2,040	(4,013)	(6,053)	
ES600	Pest Control	17,700	16,884	(816)	
ES650	Contaminated Land	0	(25)	(25)	
ES660	Control of Pollution	118,470	118,912	442	
ES670	Local Air Pollution	9,440	9,208	(232)	
ES720	ES Management	0	0	0	
ES730	Environmental Enforcement	265,230	265,749	519	
ES731	Environmental Enforcement Rech	(271,120)	(271,120)	0	
ES733	Environmental Health	391,550	413,538	21,988	
ES734	Environmental Health Rech	(391,560)	(391,560)	0	
ES740	Licensing Unit	95,260	117,295	22,035	
ES741	Licensing Unit Rech	(95,270)	(95,270)	0	
ES760	Health & Safety Officer	75,350	82,576	7,226	
ES765	Health & Safety Officer Rech	(75,340)	(75,340)	0	
PS480	Mddc Footpaths & Railway Walks	7,520	5,492	(2,028)	
	<b>Total Environmental Services Expenditure</b>	<b>1,376,160</b>	<b>1,149,419</b>	<b>(226,741)</b>	





**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**
**Finance and Performance**

		2015/16	2015/16	Variance	Variance
		Budget	Actual		
Code	Finance and Performance	£	£	£	%
1000	Employees	594,210	627,924	33,714	5.7%
2000	Premises	0	0	0	
3000	Transport	1,910	1,208	(702)	-36.8%
4000	Supplies and Services	38,780	46,096	7,316	18.9%
	<b>Total Direct Expenditure</b>	<b>634,900</b>	<b>675,228</b>	<b>40,328</b>	<b>6.4%</b>
7000	External Income	0	(5,852)	(5,852)	
	<b>Net Direct Expenditure</b>	<b>634,900</b>	<b>669,376</b>	<b>34,476</b>	<b>5.4%</b> (a)
5000	Support Services	(635,080)	(635,080)	0	
6500	Depreciation	0	0	0	
	<b>Total Indirect Expenditure</b>	<b>(635,080)</b>	<b>(635,080)</b>	<b>0</b>	
	<b>Total Finance and Performance Expenditure</b>	<b>(180)</b>	<b>34,296</b>	<b>34,476</b>	
	<b>Finance and Performance - Service units</b>				
FP100	Accountancy Services	459,640	477,314	17,674	
FP199	Accountancy Services Rech	(459,740)	(459,740)	0	
FP200	Internal Audit	122,410	123,817	1,407	
FP299	Internal Audit Rech	(122,410)	(122,410)	0	
FP300	Procurement	70,810	86,752	15,942	
FP399	Procurement Rech	(70,800)	(70,800)	0	
FP400	Purchase Ledger	65,230	64,389	(841)	
FP499	Purchase Ledger Rech	(65,270)	(65,270)	0	
FP500	Sales Ledger	67,760	68,054	294	
FP599	Sales Ledger Rech	(67,810)	(67,810)	0	
	<b>Total Finance and Performance</b>	<b>(180)</b>	<b>34,296</b>	<b>34,476</b>	
	<b>Total Expenditure Variation</b>			<b>£</b>	<b>£</b>
					<b>34,476</b> (a)
	<b>Major Cost Changes</b>				
FP300	Salaries - New Procurement & Contracts Post partially offset by reduced working hours for the Procurement Manager			13,000	
FP	Staff Training, (budget set on HR but cost transferred to service at year end)			13,000	
	<b>Major Cost Savings</b>				<b>26,000</b>
					<b>0</b>
	<b>Major Changes in Income Levels</b>				<b>0</b>
	<b>Minor Variations</b>				<b>8,476</b>
	<b>Total Expenditure Variation</b>				<b>34,476</b> (a)
	<b>EAR MARKED RESERVES</b>				
	<b>Utilised 2015/16</b>				
	<b>Proposed contribution c/fwd to 2016/17</b>				
	Net movement in earmarked reserves				0
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>34,476</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**
**General Fund Housing**

<b>Code</b>	<b>General Fund Housing</b>	<b>2015/16 Budget £</b>	<b>2015/16 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>	
1000	Employees	192,560	192,119	(441)	-0.2%	
2000	Premises	7,800	3,589	(4,211)	-54.0%	
3000	Transport	12,290	11,435	(855)	-7.0%	
4000	Supplies and Services	174,410	76,331	(98,079)	-56.2%	
	<b>Total Direct Expenditure</b>	<b>387,060</b>	<b>283,474</b>	<b>(103,586)</b>	<b>-26.8%</b>	
7000	External Income	(112,500)	(94,730)	17,770	15.8%	
	<b>Net Direct Expenditure</b>	<b>274,560</b>	<b>188,744</b>	<b>(85,816)</b>	<b>-31.3%</b>	<b>(a)</b>
5000	Support Services	41,590	41,590	0		
6500	Depreciation	1,000	1,000	0		
	<b>Total Indirect Expenditure</b>	<b>42,590</b>	<b>42,590</b>	<b>0</b>		
	<b>Total General Fund Housing Services Expenditure</b>	<b>317,150</b>	<b>231,334</b>	<b>(85,816)</b>		
	<b>General Fund Housing - Service units</b>					
HG320	Housing & Homelessness Advice	317,150	231,922	(85,228)		
HG373	Homelessness & Enabling Team	246,590	246,002	(588)		
HG379	Homeless & Enabling Team Rech	(246,590)	(246,590)	0		
	<b>Total General Fund Housing Services Expenditure</b>	<b>317,150</b>	<b>231,334</b>	<b>(85,816)</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>(85,816)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
						<b>0</b>
	<b>Major Cost Savings</b>					
HG320	Better recovery on DARS - reduction in level of provision required			(36,000)		
HG320	Lower costs than budgeted due to using own stock instead of B&Bs and case numbers below average			(30,000)		
						<b>(66,000)</b>
	<b>Major Changes in Income Levels</b>					
HG320	Use of Discretionary Housing Payments to fund Housing Benefit claimants in DARS scheme			(18,000)		
						<b>(18,000)</b>
	<b>Minor Variations</b>					<b>(1,816)</b>
	<b>Total Expenditure Variation</b>					<b>(85,816) (a)</b>
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2015/16</b>					
	<b>Proposed contribution c/fwd to 2016/17</b>					
	Net movement in earmarked reserves					0
	<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(85,816)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**

**Grounds Maintenance**

<b>Code</b>	<b>Grounds Maintenance</b>	<b>2015/16 Budget £</b>	<b>2015/16 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>	
1000	Employees	425,670	429,394	3,724	0.9%	
2000	Premises	11,960	18,065	6,105	51.0%	
3000	Transport	77,100	93,041	15,941	20.7%	
4000	Supplies and Services	34,150	38,201	4,051	11.9%	
	<b>Total Direct Expenditure</b>	<b>548,880</b>	<b>578,700</b>	<b>29,820</b>	<b>5.4%</b>	
7000	External Income	(77,500)	(37,866)	39,634	51.1%	
	<b>Net Direct Expenditure</b>	<b>471,380</b>	<b>540,834</b>	<b>69,454</b>	<b>14.7%</b>	<b>(a)</b>
5000	Support Services	(500,160)	(500,160)	0		
6500	Depreciation	11,910	11,910	0		
	<b>Total Indirect Expenditure</b>	<b>(488,250)</b>	<b>(488,250)</b>	<b>0</b>		
	<b>Total Grounds Maintenance Expenditure</b>	<b>(16,870)</b>	<b>52,584</b>	<b>69,454</b>		
	<b>Grounds Maintenance - Service units</b>					
GM960	Grounds Maintenance	545,570	615,024	69,454		
GM961	Grounds Maintenance Rech	(562,440)	(562,440)	0		
	<b>Total Grounds Maintenance Expenditure</b>	<b>(16,870)</b>	<b>52,584</b>	<b>69,454</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>69,454</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
GM960	Overspend on agency staff			6,000		
GM960	External Contractors used for tree works has resulted as an overspend			6,000		
GM960	Purchase of a new digger (see below EMR)			17,337		
					<b>29,337</b>	
	<b>Major Cost Savings</b>					
	<b>Major Changes in Income Levels</b>				<b>0</b>	
GM960	Reduced income from DCC for grass cutting			31,481		
GM960	Reduced income from internal recharging for tree works			5,000		
					<b>36,481</b>	
	<b>Minor Variations</b>				<b>3,636</b>	
	<b>Total Expenditure Variation</b>				<b>69,454</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>					
				£		
	<b>Utilised 2015/16</b>					
GM960	Purchase of a new Digger			(17,337)		
	<b>Proposed contribution c/fwd to 2016/17</b>					
	Net movement in earmarked reserves				(17,337)	
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>52,117</b>	

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16

### Human Resources

Code	Human Resources	2015/16 Budget £	2015/16 Actual £	Variance £	Variance %
1000	Employees	391,690	325,194	(66,496)	-17.0%
2000	Premises	0	0	0	
3000	Transport	1,750	737	(1,013)	-57.9%
4000	Supplies and Services	19,410	32,518	13,108	67.5%
	<b>Total Direct Expenditure</b>	<b>412,850</b>	<b>358,449</b>	<b>(54,401)</b>	<b>-13.2%</b>
7000	External Income	(2,050)	(1,115)	935	45.6%
	<b>Net Direct Expenditure</b>	<b>410,800</b>	<b>357,334</b>	<b>(53,466)</b>	<b>-13.0% (a)</b>
5000	Support Services	(312,330)	(312,330)	0	
6500	Depreciation	0	0	0	
	<b>Total Indirect Expenditure</b>	<b>(312,330)</b>	<b>(312,330)</b>	<b>0</b>	
	<b>Total Human Resources Expenditure</b>	<b>98,470</b>	<b>45,004</b>	<b>(53,466)</b>	
	<b>HR - Service units</b>				
HR100	Human Resources	255,810	278,315	22,505	
HR199	Human Resources Rech	(255,760)	(255,760)	0	
HR200	Staff Development Training	13,400	16,019	2,619	
HR210	Cpd Training	43,840	0	(43,840)	
HR220	Post Entry Training	21,850	0	(21,850)	
HR230	Health & Safety Training	19,360	0	(19,360)	
HR300	Payroll	81,250	79,166	(2,084)	
HR399	Payroll Rech	(81,310)	(81,310)	0	
HR400	Learning & Development	43,380	51,924	8,544	
HR499	Learning & Development Rech	(43,350)	(43,350)	0	
	<b>Total Human Resources Expenditure</b>	<b>98,470</b>	<b>45,004</b>	<b>(53,466)</b>	
				£	£
	<b>Total Expenditure Variation</b>				<b>(53,466) (a)</b>
	<b>Major Cost Changes</b>				
HR100	Development training overspend (see note below)			5,200	
HR100	New driving licence checks & occupational health costs overspend			9,000	
HR100	Salary overspend due to JE			6,400	
HR400	L&D Assistant salary to be funded from EMR (see below EMR)			11,138	
HR100	Overspend on Equipment budget for the purchase of Laptops			3,200	
					<b>34,938</b>
	<b>Major Cost Savings</b>				
HR200	Underspend on salaries from the Corporate Training costs being recharged out to service users.			(82,000)	
HR100	Salary saving due to Head of HR taking interim C/Exec post			(8,000)	
					<b>(90,000)</b>
	<b>Major Changes in Income Levels</b>				
					<b>0</b>
	<b>Minor Variations</b>				<b>1,596</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16****Human Resources**

<b>Total Expenditure Variation</b>					<b>(53,466)</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>					
				£		
	<b>Utilised 2015/16</b>					
HR400	L&D Assistant			(11,138)		
	<b>Proposed contribution c/fwd to 2016/17</b>					
	Net movement in earmarked reserves				(11,138)	
<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(64,604)</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**

**ICT Services**

Code	ICT Services	2015/16 Budget £	2015/16 Actual £	Variance £	Variance %	
1000	Employees	546,030	609,876	63,846	11.7%	
2000	Premises	0	0	0		
3000	Transport	1,590	2,419	829	52.1%	
4000	Supplies and Services	367,430	370,806	3,376	0.9%	
	<b>Total Direct Expenditure</b>	<b>915,050</b>	<b>983,101</b>	<b>68,051</b>	<b>7.4%</b>	
7000	External Income	(3,660)	(44,519)	(40,859)	-1116.4%	
	<b>Net Direct Expenditure</b>	<b>911,390</b>	<b>938,582</b>	<b>27,192</b>	<b>3.0%</b>	<b>(a)</b>
5000	Support Services	(970,730)	(970,730)	0		
6500	Depreciation	47,300	47,300	0		
	<b>Total Indirect Expenditure</b>	<b>(923,430)</b>	<b>(923,430)</b>	<b>0</b>		
	<b>Total ICT Services Expenditure</b>	<b>(12,040)</b>	<b>15,152</b>	<b>27,192</b>		
	<b>ICT - Service units</b>					
IT100	Gazetteer Management	79,750	73,050	(6,700)		
IT199	Gazetteer Management Rech	(79,730)	(79,730)	0		
IT200	Information Management & T Gov	46,820	40,544	(6,276)		
IT299	Information Management & T Gov rech	(46,820)	(46,820)	0		
IT300	Central Telephones	77,600	72,603	(4,997)		
IT399	Central Telephones Rech	(79,650)	(79,650)	0		
IT400	ICT Network & Hardware	314,530	297,036	(17,494)		
IT499	ICT Network & Hardware Rech	(314,580)	(314,580)	0		
IT500	ICT Software Support & Maint.	511,940	521,645	9,705		
IT599	ICT Software Support & Maint. Rech	(511,950)	(511,950)	0		
IT600	ICT Staff Unit	562,600	619,972	57,372		
IT699	ICT Staff Unit Rech	(562,590)	(562,590)	0		
IT700	PSN compliance	0	999	999		
IT800	Phoenix House Printing	33,440	28,023	(5,417)		
IT899	Phoenix House Printing Rech	(43,400)	(43,400)	0		
	<b>Total ICT Services Expenditure</b>	<b>(12,040)</b>	<b>15,152</b>	<b>27,192</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>27,192</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
IT600	Staff training (see EMR note below)			15,000		
IT600	Redundancy costs			79,630		
IT600	Recruitment costs for two posts in digital transformation			15,000		
IT700	One off costs for Private Services Network service (see EMR note below)			1,000		
					<b>110,630</b>	
	<b>Major Cost Savings</b>					
IT100	Aerial Photography-work delayed (see EMR note below)			(3,950)		
IT200	Salary saving - vacant post for part of the year			(5,000)		
IT600	Salary saving - apprentice employed			(14,000)		
IT600	Salary saving - vacant post for part of the year			(15,000)		
All	Savings across network and call costs spend			(11,000)		
					<b>(48,950)</b>	
	<b>Major Changes in Income Levels</b>					
	Head of BIS recharge to North Devon DC			(35,540)		
					<b>(35,540)</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**

**ICT Services**

	<b>Minor Variations</b>				<b>1,052</b>	
<b>Total Expenditure Variation</b>					<b>27,192</b>	<b>(a)</b>
<b>EAR MARKED RESERVES</b>						
<b>Utilised 2015/16</b>						
IT600	EMR released for Staff Training			(15,000)		
IT700	EMR released for Private Services Network Costs			(1,000)		
<b>Proposed contribution c/fwd to 2016/17</b>						
IT100	Aerial Photography delayed due to bad weather			3,950		
	Net movement in earmarked reserves				(12,050)	
<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>15,142</b>	



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**

**Legal and Democratic Services**

Code	Legal and Democratic Services	2015/16 Budget £	2015/16 Actual £	Variance £	Variance %	
1000	Employees	434,050	563,841	129,791	29.9%	
2000	Premises	0	11,960	11,960		
3000	Transport	16,850	17,332	482	2.9%	
4000	Supplies and Services	390,850	453,983	63,133	16.2%	
	<b>Total Direct Expenditure</b>	<b>841,750</b>	<b>1,047,115</b>	<b>205,365</b>	<b>24.4%</b>	
7000	External Income	(66,450)	(241,313)	(174,863)	-263.1%	
	<b>Net Direct Expenditure</b>	<b>775,300</b>	<b>805,802</b>	<b>30,502</b>	<b>3.9%</b>	<b>(a)</b>
5000	Support Services	251,980	251,980	0		
6500	Depreciation	0	0	0		
	<b>Total Indirect Expenditure</b>	<b>251,980</b>	<b>251,980</b>	<b>0</b>		
	<b>Total Legal and Democratic Services</b>	<b>1,027,280</b>	<b>1,057,782</b>	<b>30,502</b>		
	<b>Legal &amp; Democratic Services - Service units</b>					
LD100	Electoral Registration	294,750	268,016	(26,734)		
LD199	Electoral Registration Rech	(880)	(880)	0		
LD200	Election Costs - Parishes	0	(29)	(29)		
LD201	Election Costs - District	20,000	62,791	42,791		
LD202	Election Costs - General	0	(15,543)	(15,543)		
LD203	Election Costs - European	0	1	1		
LD206	Election Costs - Police Com	0	2,451	2,451		
LD207	Election Costs - Euro Referendum	0	809	809		
LD300	Democratic Rep & Management	713,420	714,776	1,356		
LD400	Committee Services	137,330	145,933	8,603		
LD499	Committee Services Rech	(137,330)	(137,330)	0		
LD600	Legal Services	229,970	246,768	16,798		
LD699	Legal Services Rech	(229,980)	(229,980)	0		
	<b>Total Legal and Democratic Services</b>	<b>1,027,280</b>	<b>1,057,782</b>	<b>30,502</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>30,502</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
LD100	Redundancy costs			18,000		
LD201	Cost of District Council Elections (covered by Ear Marked Reserve)			42,784		
LD300	Members' tablets, cost was budgeted as Capital Expenditure but as less than £20k falls as Revenue Expenditure			12,000		
					<b>72,784</b>	
	<b>Major Cost Savings</b>					
LD100	Individual Electoral Registration (IER) costs less than budgeted			(10,000)		
LD600	Legal Services restructure			(7,500)		
					<b>(17,500)</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16****Legal and Democratic Services**

	<b>Major Changes in Income Levels</b>					
LD100	More IER Grant Income received than budgeted			(28,000)		
LD100	Recovered costs-European Election (see Ear Marked Reserve below)			(7,000)		
LD202	Recovered costs-General Election			(15,500)		
LD600	Section 106 work less than in previous years & fees & charges down			14,000		
					(36,500)	
	<b>Minor Variations</b>				11,718	
<b>Total Expenditure Variation</b>					<b>30,502</b>	<b>(a)</b>
<b>EAR MARKED RESERVES</b>						
<b>Utilised 2015/16</b>						
LD201	District Election Costs			(42,784)		
<b>Proposed contribution c/fwd to 2016/17</b>						
LD100	Recovered Costs on Euro Election saved to purchase a printer in 16/17			7,000		
	Net movement in earmarked reserves				(35,784)	
<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(5,282)</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**

**Leisure Services**

		2015/16 Budget £	2015/16 Actual £	Variance £	Variance %	
<b>Code</b>	<b>Leisure Services</b>					
1000	Employees	1,524,490	1,755,419	230,929	15.1%	
2000	Premises	662,070	670,707	8,637	1.3%	
3000	Transport	4,220	4,152	(68)	-1.6%	
4000	Supplies and Services	218,360	292,327	73,967	33.9%	
	<b>Total Direct Expenditure</b>	<b>2,409,140</b>	<b>2,722,605</b>	<b>313,465</b>	<b>13.0%</b>	
7000	External Income	(2,532,520)	(2,382,826)	149,694	5.9%	
	<b>Net Direct Expenditure</b>	<b>(123,380)</b>	<b>339,779</b>	<b>463,159</b>	<b>-375.4%</b>	<b>(a)</b>
5000	Support Services	284,750	284,750	0		
6500	Depreciation	501,030	501,030	0		
	<b>Total Indirect Expenditure</b>	<b>785,780</b>	<b>785,780</b>	<b>0</b>		
	<b>Total Leisure Services Expenditure</b>	<b>662,400</b>	<b>1,125,559</b>	<b>463,159</b>		
	<b>Leisure Services - Service units</b>					
RS100	Leisure Facilities Maintenance & Equipment	176,170	179,531	3,361		
RS110	Leisure Management & Administration	116,100	161,965	45,865		
RS140	Exe Valley Leisure Centre	74,620	341,875	267,255		
RS150	Lords Meadow Leisure Centre	237,370	317,706	80,336		
RS160	Culm Valley Sports Centre	58,140	124,483	66,343		
	<b>Total Leisure Services Expenditure</b>	<b>662,400</b>	<b>1,125,559</b>	<b>463,159</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>463,159</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
	Redundancy costs due to management restructure			128,000		
	Exe Valley Leisure Centre (EVLC) salaries (includes manager post reinstated)			49,000		
	Lords Meadow Leisure Centre (LMLC) salaries contractors (includes JE payments in March)			18,000		
	CVSC Salaries (includes JE payments in March)			35,000		
	Utility and maintenance costs across all sites			26,000		
	Equipment spend all sites including maintenance (replacement and new items)			31,000		
	Software and consultancy costs			5,000		
	Various other overheads-all sites (including vending, stationary and printing )			24,120		
					<b>316,120</b>	
	<b>Major Cost Savings</b>					
					<b>0</b>	
	<b>Major Changes in Income Levels</b>					
	Wetside activities LMLC & EVLC (includes lessons and general swimming)			78,000		
	Dryside activities-all sites (rents, bookings, courses)			19,000		
	Memberships, Classes and Sales			50,000		
					<b>147,000</b>	
	<b>Minor Variations</b>				<b>39</b>	
	<b>Total Expenditure Variation</b>				<b>463,159</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2015/16</b>					
	<b>Proposed contribution c/fwd to 2016/17</b>					
	Net movement in earmarked reserves				<b>0</b>	
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>463,159</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**
**Planning and Regeneration**

		2015/16	2015/16	Variance	Variance
		Budget	Actual		
Code	Planning and Regeneration	£	£	£	%
1000	Employees	1,430,060	1,459,519	29,459	2.1%
2000	Premises	0	0	0	#DIV/0!
3000	Transport	56,300	46,415	(9,885)	-17.6%
4000	Supplies and Services	208,680	482,224	273,544	131.1%
	<b>Total Direct Expenditure</b>	<b>1,695,040</b>	<b>1,988,158</b>	<b>293,118</b>	<b>17.3%</b>
7000	External Income	(1,192,420)	(1,082,676)	109,744	9.2%
	s106 fees		(265,748)	(265,748)	
	<b>Net Direct Expenditure</b>	<b>502,620</b>	<b>639,733</b>	<b>137,113</b>	<b>27.3%</b> (a)
5000	Support Services	457,180	457,180	0	
6500	Depreciation	0	0	0	
	<b>Total Indirect Expenditure</b>	<b>457,180</b>	<b>457,180</b>	<b>0</b>	
	<b>Total Planning and Regeneration Expenditure</b>	<b>959,800</b>	<b>1,096,913</b>	<b>137,113</b>	
	<b>Planning and Regeneration - Service units</b>				
PR100	Building Regulations	63,580	124,715	61,135	
PR110	Enforcement	124,450	130,854	6,404	
PR200	Development Control	293,440	127,010	(166,430)	
PR210	Local Land Charges	(600)	(11,647)	(11,047)	
PR220	Tiverton EUE	0	99,956	99,956	
PR300	Environmental Enhancement	5,740	5,740	0	
PR400	Business Development	135,540	248,914	113,374	
PR405	Industrial Sites & Buildings	0	0	0	
PR500	Historic Buildings	10,820	10,820	0	
PR600	Forward Planning Unit	245,670	258,135	12,465	
PR699	Forward Planning Unit Rech	(245,670)	(245,670)	0	
PR800	Planning Policy	52,960	112,949	59,989	
PR810	Statutory Development Plan	269,780	231,764	(38,016)	
PR820	Assets of community value	0	128	128	
PR900	Dangerous Buildings And Trees	4,090	3,246	(845)	
	<b>Total Planning and Regeneration Expenditure</b>	<b>959,800</b>	<b>1,096,913</b>	<b>137,113</b>	
				£	£
	<b>Total Expenditure Variation</b>			<b>137,113</b>	<b>(a)</b>
	<b>Major Cost Changes</b>			£k	
PR400	Business advice and town project spend (see EMR note below)			47,000	
PR400	Shop front grant scheme (see EMR note below)			12,598	
PR400	Cullompton enhancement scheme (see EMR note below)			470	
PR400	Redundancy Costs			23,000	
PR100	Building Control staffing restructure			42,000	
PR100	North Devon joint management arrangement			13,000	
PR100	Sewage treatment plant at Knowle Lane			26,000	
PR110	Direct Action (net of charges against costs)			24,000	
PR200	CIL costs (annual software maintenance costs)			9,000	
PR200	Fees for MSc studies for 3 staff			5,400	
PR200	Consultancy/legal fees			7,000	
PR220	Tiverton Eastern Urban Extension (EUE) (fully funded from reserves)			99,956	
Various	Local Plan and consultancy costs			30,000	
PR600	Non commencement of Community Infrastructure Levy			20,000	
PR210	Increase provision for LLC legal claims			13,000	
					<b>372,424</b>
	<b>Major Cost Savings</b>				
PR100	Building Control mileage claims under budget			(10,000)	
PR110	Enforcement salary savings			(12,000)	
PR200	Development Control salaries (incl recruitment costs)			(7,000)	
PR600	Forward Planning salaries (net of advertising costs)			(9,000)	
PR210	Underspend on DCC search fees			(4,000)	
PR210	Local Land Charges salary savings			(4,000)	



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**
**Property Services**

Code	Property Services	2015/16 Budget £	2015/16 Actual £	Variance £	Variance %
1000	Employees	361,990	327,004	(34,986)	-9.7%
2000	Premises	493,260	529,735	36,475	7.4%
3000	Transport	19,010	20,221	1,211	6.4%
4000	Supplies and Services	81,510	145,358	63,848	78.3%
	<b>Total Direct Expenditure</b>	<b>955,770</b>	<b>1,022,318</b>	<b>66,548</b>	<b>7.0%</b>
7000	External Income	(367,320)	(773,548)	(406,228)	-110.6%
	<b>Net Direct Expenditure</b>	<b>588,450</b>	<b>248,769</b>	<b>(339,681)</b>	<b>-57.7%</b> (a)
5000	Support Services	(507,300)	(507,300)	0	
6500	Depreciation	172,650	172,650	0	
	<b>Total Indirect Expenditure</b>	<b>(334,650)</b>	<b>(334,650)</b>	<b>0</b>	
	<b>Total Property Services Expenditure</b>	<b>253,800</b>	<b>(85,881)</b>	<b>(339,681)</b>	
	<b>Property Services - Service units</b>				
PS150	Surplus Sites for Disposal	29,150	36,932	7,782	
PS350	Public Conveniences	116,440	99,228	(17,212)	
PS400	Flood Defences and Land Drainage	82,140	52,052	(30,088)	
PS600	Street Naming & Numbering	16,330	13,892	(2,438)	
PS810	Phoenix House	353,100	388,044	34,944	
PS815	Phoenix House Rech	(353,430)	(353,430)	0	
PS820	DCC Library	(1,830)	(3,488)	(1,658)	
PS830	Town Hall	64,540	66,063	1,523	
PS840	Crediton Office Building	47,420	43,740	(3,680)	
PS845	Crediton Office Building Rech	(47,420)	(47,420)	0	
PS850	Old Road Depot	54,090	50,988	(3,102)	
PS855	Old Road Depot Rech	(54,090)	(54,090)	0	
PS860	Station Yard Depot	33,450	39,123	5,673	
PS865	Station Yard Depot Rech	(33,450)	(33,450)	0	
PS870	Lords Meadow Depot	6,740	20,750	14,010	
PS880	Bus Station Maintenance	(9,710)	(10,204)	(494)	
PS890	Tourist Information Centre	(10,640)	(13,163)	(2,523)	
PS970	Office Building Cleaning	74,000	84,380	10,380	
PS971	Office Building Cleaning Rech	(74,000)	(74,000)	0	
PS980	Property Services	412,140	369,415	(42,725)	
PS981	Property Services Rech	(336,510)	(336,510)	0	
PS990	30/32 Fore Street	(44,800)	(40,661)	4,139	
PS991	Industrial Units	(69,860)	(41,073)	28,787	
PS992	Market Walk	0	(339,965)	(339,965)	
PS993	Lowman Green Unit	0	(3,034)	(3,034)	
	<b>Total Property Services</b>	<b>253,800</b>	<b>(85,881)</b>	<b>(339,681)</b>	
				£	£
	<b>Total Expenditure Variation</b>				<b>(339,681)</b> (a)
	<b>Major Cost Changes</b>				
PS810	Overspend on maintenance & external contractors, off-set by salary savings			21,000	
PS810	Overspend on utilities			10,000	
PS830	Town Hall maintenance overspend			12,000	
PS870	Additional cost on maintenance, premises getting ready for letting			6,000	
PS970	Overspend on external cleaning to cover sickness & holiday			10,000	
PS991	Overspend on maintenance (see below EMR)			14,000	
					<b>73,000</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**
**Property Services**

	<b>Major Cost Savings</b>				
PS350	Public Conv underspend on specific maintenance projects (see below EMR)		(20,000)		
PS400	Underspend on planned maintenance		(10,000)		
PS830	Utilities underspend		(4,500)		
PS880	Underspend on Bus Station maintenance (see below EMR)		(2,930)		
PS980	Salary savings due to vacant posts (see below EMR)		(33,000)		
				<b>(70,430)</b>	
	<b>Major Changes in Income Levels</b>				
PS400	DCC flood grant received (see below EMR)		(19,400)		
PS810	Reduced income from ground floor space in Phoenix House		7,000		
PS870	Reduced income from Lords Meadow depot as tenant moved in Nov		7,000		
PS980	Income received from sales of small pieces of land		(8,000)		
PS991	Vacant Industrial Units have resulted in reduction of income		14,000		
PS992	Market Walk surplus before interest and capital financing (see below EMR)		(339,965)		
				<b>(339,365)</b>	
	<b>Minor Variations</b>			<b>(2,886)</b>	
<b>Total Expenditure Variation</b>				<b>(339,681)</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>				
			<b>£</b>		
	<b>Utilised 2015/16</b>				
PS991	Industrial Unit double glazed windows		(10,000)		
	<b>Proposed contribution c/fwd to 2016/17</b>				
PS350	Hemyock PC refurb before transfer		20,000		
PS400	DCC Flood grant		19,400		
PS880	Bus Station maintenance		2,930		
PS980	Property Serv Salary saving -New Building Maint Operative Vehicle		12,000		
PS992	Market Walk Surplus		140,000		
	Net movement in earmarked reserves			184,330	
<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>(155,351)</b>	





## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16

### Revenues and Benefits

<b>Major Cost Savings</b>				
**** The demand for Housing Benefit was lower than budgeted (see decreased subsidy income detailed below)		(1,204,900)		
HB Fraud section transferred to the DWP from 01/05/15		(62,300)		
			<b>(1,267,200)</b>	
<b>Major Changes in Income Levels</b>				
* Additional Council Tax court costs income		(17,900)		
** Various New Burdens grants from DWP in respect of Housing Benefits		(22,400)		
*** Local Welfare Assistance Scheme spend covered by DCC grant		(89,100)		
**** Decreased Housing Benefit Subsidy related to decreased costs detailed above		1,045,200		
Additional Housing Benefit Overpayments recovered		(14,100)		
Adjustment to CTB entitlement (re pre 01/04/13 CTB old scheme) not required to be repaid to DCLG		(10,500)		
Local Council Tax New Burdens Grant - carried forward as an EMR see below		(12,150)		
Universal Credit Delivery Partnership Grant - carried forward as an EMR see below		(9,050)		
			<b>870,000</b>	
<b>Minor Variations</b>			5,918	
<b>Total Expenditure Variation</b>			<b>(224,882)</b>	<b>(a)</b>
<b>EAR MARKED RESERVES</b>				
			£	
<b>Utilised 2015/16</b>				
Release NNDR reserve		(100,000)		
<b>Proposed contribution c/fwd to 2016/17</b>				
Local Council Tax New Burdens Grant to EMR		12,150		
Universal Credit Delivery Partnership Grant to EMR		9,050		
Net movement in earmarked reserves			(78,800)	
<b>Total Expenditure variation after Ear Marked Reserves</b>			<b>(303,682)</b>	



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2015/16**

**Waste Services**

	<b>Minor Variations</b>				14,103	
<b>Total Expenditure Variation</b>					<b>127,655</b>	<b>(a)</b>
<b>EAR MARKED RESERVES</b>						
<b>Utilised 2015/16</b>						
WS725	Development Control Recycling - S106			(4,662)		
<b>Proposed contribution c/fwd to 2016/17</b>						
WS710	Contribution to vehicle sinking fund, due to be replaced in 16-17			15,798		
	Net movement in earmarked reserves				11,136	
<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>138,791</b>	

## HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2015/16

## Housing Revenue Account

Code	Housing Revenue Account	2015/16 Budget £	2015/16 Actual £	Variance £	Variance %	
1000	Employees	2,568,560	2,346,217	(222,343)	-8.7%	
2000	Premises	154,750	143,308	(11,442)	-7.4%	
3000	Transport	233,400	213,234	(20,166)	-8.6%	
4000	Supplies and Services	8,633,370	6,620,590	(2,012,780)	-23.3%	
	<b>Total Direct Expenditure</b>	<b>11,590,080</b>	<b>9,323,349</b>	<b>(2,266,731)</b>	<b>-19.6%</b>	
7000	External Income	(14,289,960)	(14,546,126)	(256,166)	-1.8%	
	<b>Net Direct Expenditure</b>	<b>(2,699,880)</b>	<b>(5,222,777)</b>	<b>(2,522,897)</b>	<b>93.4%</b>	
5000	Internal Recharges	1,223,440	1,223,440	0	0.0%	
6500	Capital Charges	1,476,440	993,289	(483,151)	32.7%	
	<b>Total Indirect Expenditure</b>	<b>2,699,880</b>	<b>2,216,729</b>	<b>(483,151)</b>	<b>-17.9%</b>	
	<b>Total HRA Expenditure</b>	<b>0</b>	<b>(3,006,048)</b>	<b>(3,006,048)</b>	<b>N/A</b>	<b>(a)</b>
	<b>Housing Revenue Account - Best Value Units</b>					
BHO01	Dwelling Rents	(12,810,600)	(12,779,940)	30,660	-0.2%	
BHO02	Non-Dwelling Rents	(517,700)	(549,947)	(32,247)	6.2%	
BHO03	Tenant Charges For Services	(30,840)	(46,313)	(15,473)	50.2%	
BHO04	Leaseholders' Service Charges	(19,840)	(21,952)	(2,112)	10.6%	
BHO05	Contributions Towards Expend.	(34,460)	(44,518)	(10,058)	29.2%	
BHO06	Other Charges For Services	(128,500)	(194,509)	(66,009)	51.4%	
BHO06B	Miscellaneous Income	(19,000)	(46,188)	(27,188)	143.1%	
BHO07	H.R.A. Investment Income	(40,000)	(42,103)	(2,103)	5.3%	
BHO09	Repairs And Maintenance	2,781,460	2,410,892	(370,568)	-13.3%	
BHO10	Supervision & Management	2,922,750	2,749,838	(172,912)	-5.9%	
BHO11	Special Services	188,930	145,900	(43,030)	-22.8%	
	Solar PV income	(150,000)	(196,364)	(46,364)	30.9%	
	Solar PV expenditure	0	60,337	60,337	N/A	
BHO15	Depreciation and additional major works	1,986,590	2,360,074	373,484	18.8%	
BHO17	Bad Debt Provision Movement	25,000	(3,034)	(28,034)	-112.1%	
BHO18	Share Of Corporate And Democratic Core	349,080	331,488	(17,592)	-5.0%	
BHO20	H.R.A. Interest Payable	1,323,820	1,300,619	(23,201)	-1.8%	
	HRA loan from PWLB - principal repaid	1,460,410	977,253	(483,157)	-33.1%	
	Revenue contribution to capital	139,000	590,196	451,196	324.6%	
	Transfers to or from earmarked reserves are shown as zero here as they are detailed in the earmarked reserves schedule below					
BHO22		2,589,500	0	(2,589,500)	-100.0%	
	HCA funding applied for 2015/16	0	96,440	96,440	N/A	
BHO24	HCA funding applied for 2015/16 reversal	0	(96,440)	(96,440)	N/A	
BHO23	Accounting Adjustments - year-end employee benefit reversal and admin costs recovered from RTB sales	(15,600)	(22,135)	(6,535)	41.9%	
	<b>Total HRA Expenditure</b>	<b>0</b>	<b>(3,020,406)</b>	<b>(3,020,406)</b>	<b>N/A</b>	
	<b>Total HRA Expenditure</b>					<b>(3,006,048) (a)</b>
	<b>Major Cost Increases</b>			Variance £		
	Solar PV expenditure			60,337		
	Major works expenditure funded by earmarked reserves (see the earmarked reserves schedule below)			373,484		
	Revenue contributions to capital works totalled £590k instead of £139k, all of which are funded from earmarked reserves (see the earmarked reserves schedule below which includes amounts of £65k, £164k, £10k and £351k)			451,196		
						885,018

## HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2015/16

## Housing Revenue Account

			Variance £		
<b>Major Cost Savings</b>					
Major savings have occurred in Repairs as the DLO have been utilised to carry out more non-DLO work, thus reducing the overall Repairs costs			(370,568)		
Costs recovered from sales through the Right to Buy scheme			(6,535)		
Earmarked reserve movements are shown as zero above in order that they can be detailed in the schedule overleaf, which shows the movement totalling £2,090k. See schedule of transfers between earmarked reserves below			(2,589,500)		
Difference between amount of PWLB repayment accounted for under our accounting policy and the actual amount paid to PWLB			(483,157)		
Staffing savings across several teams, including Repairs Mgmt, General Tenancy, Planned Maintenance Team and Housing Services Mgmt. In addition, very little was spent on under occupation scheme.			(172,912)		
Spending on purchase of new alarms and maintenance of existing alarms was much lower than budgeted			(43,030)		
Since arrears levels have not risen significantly, the bad debt provision was able to be slightly reduced			(28,034)		
				(3,693,737)	
<b>Major Changes in Income Levels</b>					
Dwelling rents ended the year 0.2% behind expectations			30,660		
Garage customer numbers have risen and shop occupancy has been high			(32,247)		
The Learning Disability contract has yielded higher income than first thought following the recent changes			(15,473)		
Alarm customer numbers have risen once again and in addition there was higher take-up of the new chargeable alarm offering than expected			(66,009)		
Some minor land sales have given rise to a higher than usual return from miscellaneous income			(27,188)		
Solar PV income has been far greater than in previous years			(46,364)		
				(156,620)	
<b>Minor Variances totalling</b>				<b>(40,708)</b>	
<b>Total HRA Expenditure</b>				<b>(3,006,048) (a)</b>	
<b>Net movement before transfers to/from earmarked reserves</b>				<b>(3,006,048)</b>	
<b>Total Variation brought forward</b>				<b>(3,006,048)</b>	

## HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2015/16

## Housing Revenue Account

EAR MARKED RESERVES					
				£	
<b>Utilised 2015/16</b>					
	Solar PV expenditure funded from reserve			(60,337)	
	Affordable Rents surplus used for new development			(65,013)	
	Capital spending on renewable energy projects			(164,086)	
	Housing Maintenance Fund utilised for major works on existing properties (M.R.A.)			(403,878)	
	Adjustment relating to provision made in prior year			(10,131)	
	Housing Maintenance Fund utilised for major works on new build			(350,967)	
<b>Proposed contribution c/fwd to 2016/17</b>					
	Solar PV income paid into reserve			196,364	
	Affordable Rents surplus earmarked			65,013	
	Sewage Treatment Plant reserve required			25,000	
	PWLB loan premium deficit to be earmarked			483,157	
	Budgeted contribution to Housing Maintenance Fund			2,374,500	
	<b>Net movement in earmarked reserves</b>				2,089,622
<b>Total Expenditure variation after Ear Marked Reserves</b>					(916,426)