

**Subject**            **GENERAL FUND OUTTURN 2020/21**

**Report to**        **Council – 22 July 2021**

**Report by:**      **Finance Director**



## **SUBJECT MATTER**

This report presents for the general fund, the revenue and capital outturn position for the financial year 2020/21. The position as presented will be used for the production of the statutory accounts for the same financial period. The report also takes the opportunity to update the capital programme and presents a revised reserves statement.

The outturn position shows a favourable variance on the general fund net cost of services of £497,250, before the movement in reserves.

## **RECOMMENDATIONS:**

**In relation to the general fund outturn position, Council are asked to approve:**

- 1) The outturn position for the general fund for 2020/21 as included in the report and appendices;
- 2) The transfers to and from reserves as detailed within the report and Appendix A along with an updated reserves statement (Appendix C);
- 3) Transfer the surplus to the earmarked reserves as detailed within the report;
- 4) The financing of the 2020/21 capital programme as detailed within the report and appendices;
- 5) The updated capital programme for 2021/22 as included in the report (section 5) and Appendix E.

## **1. INTRODUCTION AND BACKGROUND**

- 1.1. This report presents the outturn position for the general fund revenue account and capital programme for the 2020/21 financial year. The outturn position on the Housing Revenue Account will be reported to the Housing and Neighbourhoods Committee.
- 1.2. The reporting of the outturn position compared to the budget precedes the production of the draft statutory statement of accounts which are then subject to external audit review. The deadline for the publication of the draft (unaudited) accounts is 31 July 2021.
- 1.3. The budget for 2020/21 was set by Council in February 2020 and at the time assumed a transfer from general reserves of £189,458. Since then the budget has been updated to reflect in year budget virements and during the year the budget monitoring reports have been presented to members. The last position (as at period 10) was reported to Policy and Resources Committee in March 2021 at which time presented a forecast outturn position of a £130,898 surplus.
- 1.4. The detail within the report and appendices provides commentary on the more significant variances along with the impact of Covid-19 expenditure incurred and funding received to mitigate the impact to the Council.

- 1.5. The outturn position for the general fund after allowing for adjustments to and from reserves is an underspend of £497,250.
- 1.6. The report also includes a forecast position statement for the level of reserves along with the outturn and financing position for the 2020/21 capital programme. The capital programme for the period 2021/22 to 2022/23 has been updated to reflect the outturn position and where capital schemes have slipped between financial years. More details on the capital programme are included at section 5.

## 2. GENERAL FUND POSITION

- 2.1. Further details on the general fund position is included in Appendices A and B. Unlike capital budgets unspent revenue budgets are not automatically carried forward at the year end where an annual budget provision exists. There will be circumstances however where it is appropriate to carry forward a revenue budget for example where an underspend relates to a grant received which has not yet been fully utilised or where there has been a delay in the planned use, with the funds being rolled forward within an earmarked reserve to match spend in a future year. In addition, where a budget has been provided as a one-off in the year and remains unspent due to a change the delivery timescale. For 2020/21 there have been a greater number of roll forward requests due to underspends occurring at the service level due to the impact of responding to the pandemic and also the timing of receipts of grant income. All underspends and roll forward requests have been reviewed in the context of the overarching financial position for the Council and the impact of Covid-19 and transfers to and from reserves made in line with the Council's policy framework for reserves. Further detail on the reserves for the year are provided at section 4 and Appendix C.
- 2.2. The table below provides a summary of service and non service variances, further detail on the variances is included in the following paragraphs and within Appendix B.

Summary Table	Current Budget £000	Outturn £000	Variance	Note
<b>1) Net cost of service</b>	13,026	8,865	(4,161)	2.3-2.5
<b>2) Non-Service Expenditure /Income:</b>				2.6
a) Recharges to the Housing Revenue Account	(1,727)	(1,730)	(3)	
b) Treasury Management Activity	982	317	(665)	2.7
c) Accounting Adjustments	(1,979)	(1,829)	150	2.8
d) Pension and employee adjustments	2,047	1,918	(129)	2.9
e) Parish Precepts & Concurrent Grants	504	504	0	
f) Capital Financing from Revenue	1,514	1,675	161	2.10
g) Contributions to/(from) reserves	(1,229)	12,841	14,070	2.11
<b>3) Funding</b>	(12,988)	(23,073)	(10,085)	2.14
<b>Net (Surplus)/Deficit</b>	<b>150</b>	<b>(499)</b>	<b>(649)</b>	

- 2.3. **Net Cost of Service**— This represents the net service under and overspends including where grants have been received but not matched by spend but do remain fully committed albeit in

the following year. The variance includes the allocation of covid funds which have been received in 2020/21 but are allocated to spend commitments in 2021/22, most significantly the Contain Outbreak Management Fund (COMF) grant that was received towards the end of the financial year from Norfolk County Council. This has been carried forward in an earmarked reserve and is committed for spend associated the deployment of the Covid Marshalls and associated costs for the continuing pro-active work to contain outbreaks. In addition, new burdens funding was allocated for the 2020/21 financial year and has been carried forward to mitigate the ongoing costs for administering the various business grants in the 2021/22 financial year.

- 2.4. Commentary on the direct costs and income variances within the individual services is provided at Appendix B. Some of the service underspends have been carried forward to the 2021/22 financial year and have been offset by a transfer to reserves. A number of the service variances have occurred due to the pandemic. For example there have been underspends across some of the employee establishment budgets where posts were vacant in the year, although some of this has been offset by the use of interim and agency staff, also underspends on the training budgets due to training not being undertaken as previously anticipated prior to the pandemic.
- 2.5. At the service level there has been a reduction in income from fees and charges received in the year largely due to the covid restrictions, for example car parking which has been mitigated by the covid funding received. Further commentary on the impact of covid and the funding received is included at section 3.
- 2.6. **Non Service Expenditure and Income** – This includes a number of accounting adjustments and non service headings for which the more significant variances are explained below.
- 2.7. **Treasury Management Activity** – This includes the variances in relation to investment income and interest payable. The budget for 2020/21 anticipated loan interest payable totalling £1,278,393, the outturn position was £617,514 resulting in an underspend of £660,879, mainly due to external borrowing not being undertaken at the levels anticipated partly due to slippage in the capital programme and a higher cash balance maintained during the year due the receipt of grant funds from the government ahead of these being paid. Interest receivable in the year has exceeded the budget by £3,748 resulting in a net favourable variance of £664,628 from treasury management activity.
- 2.8. **Accounting Adjustments** – This reflects the reversal of recharges for depreciation included in the net cost of services and is offset by a corresponding entry in the service line.
- 2.9. **Pension and Employee Adjustments** – This includes pension costs that are not allocated to the services.
- 2.10. **Capital Financing from Revenue** – This includes the Minimum Revenue Provision (MRP) which represents the cost to the revenue account of decisions made in respect of the financing of capital expenditure in the current and prior years along with revenue contributions to capital to finance capital spend in the year. The outturn position in respect of MRP shows an underspend of £101,438 mainly due to slippage in the capital programme. However, an additional revenue contribution to capital has been allowed for in the year due to the additional costs to the capital programme from the impact of Covid on certain projects including the Marina build costs, £262,907 has therefore been allocated from the covid funding to mitigate these costs.
- 2.11. **Contributions to and from reserves** – The total variance of £13.691 million includes the adjustment required for the Business Rates Section 31 Grant of £10.1 million received in the year to compensate for the additional covid reliefs granted in 2020/21. The correct accounting treatment of this requires it to be allocated to the general fund in the year but will be utilised

in 2021/22 to fund the collection fund deficit. This means that the reserves for the Local Authority are significantly increased at 31 March 2021 but will then be reduced again by March 2022.

- 2.12. Grants that have been received in the financial year which are still to be matched by spend have been carried forward in earmarked reserves at 31 March 2021. This includes allocations of the Contain Outbreak Management Fund as mentioned previously and Covid New Burdens funding for the administration of business grants in 2021/22, totalling £1.03 million. Other non-service grants for example future high street and other project funding will have been carried forward where they remain unspent.
- 2.13. There have been a number of carry forward requests of revenue budgets where either ongoing budgets are not included in the base budget and to allow greater capacity in 2021/22. Furthermore there has been a delay in the utilisation of some of the prior year carry forward requests (from 2019/20) and therefore these have remained in reserves as opposed to be utilised in the 2020/21 financial year. Overall this has resulted in a net transfer to reserves of £2.6 million (excluding the business rates adjustment for the collection fund) compared to the original budgeted figure of £824k to be transferred from earmarked reserves.
- 2.14. **Non-Service Funding** - This variance relates to the treatment of the Section 31 grants received for the business rate reliefs for covid. The Covid 19 pandemic has impacted on collection of council tax, council tax support and business rates reliefs provided and will all impact on the collection fund surplus or deficit. However due to accounting practice and regulations any impact in the current year will be reversed out from the General Fund and will impact in future years. Councils are required to spread the deficits arising from the collection fund over a three year period and due to the protections offered and the additional grant (section 31 grants for the additional business rate reliefs) received it is recommended that the funds be allocated to the collection fund reserve to fund the deficit balance and the impact in future financial years.

### 3. COVID

- 3.1. The outturn position reflects the funding received and financial impact of Covid in the year. There are a number of direct and indirect financial implications of the Covid pandemic on the Council's financial position and including reduction in income from sales, fees and charges, for example car parking income, additional spending pressures, including ICT solutions to facilitate home working and virtual meetings, re-directing staff resources at various stages of the pandemic to deliver support the residents and businesses alike including the administration of over £63 million in business grants from April 2020 which are still being administered to date.
- 3.2. The Council received the following funding directly allocated by central government in the year to fund the financial costs of the pandemic.

<b>Financial Support (2020/21)</b>	<b>£000</b>
Covid 19 Emergency funding (Tranches 2, 3 and 4)	2,118
Sales Fees and Charges Claims	931
New Burdens Funding	475
<b>TOTAL</b>	<b>3,524</b>

- 3.3. The Sales, Fees and Charges support scheme funds only 75% of the lost income (after a 5% allowance) compared to the 2020/21 base budget. There were a number of income losses that were outside of the scope of the scheme, namely commercial income, rental income,

compensation to third parties for their loss of income and income that could be recovered in a later year for example rental deferrals. This meant that any shortfall income outside the scope of the scheme along with the 25% not covered needed to be covered by the Council or from the covid emergency funding received. A further in direct impact of the pandemic has led to an increased provision required for bad debts, an additional provision of £613,000 has been included across a number of services in the year to allow for the increased risk of non recovery of income relating to 2020/21.

- 3.4. In addition, the Council has received in the region of £70million in grant funding for business grants. Any funding not utilised from the business grants is repaid to the MHCLG.

#### **4. RESERVES**

- 4.1. Appendix C provides the detail of the General Fund reserves including proposed movements allowing for the requested carry forwards. The Council holds a general reserve for which the recommended balance is currently £3 million. The purpose of holding a general reserve is to provide a working balance to help cushion the impact of uneven cash flows to avoid temporary borrowing and to provide a contingency to help cushion the impact of unexpected events or emergencies, for example Covid 19. In addition to the general reserve the Council holds a number of earmarked reserves to meet known or predicted liabilities and funds that are carried forward to the new financial year to fund ongoing commitments and known liabilities for which no separate revenue budget exists. There are a number of earmarked reserves that have balances, where the timing of the use of the reserve is yet to be agreed and/or where contributions from the reserves will be made during 2021/22 for spending commitments.
- 4.2. The transfers to and from reserves (general and earmarked) are included within the reserves statement as detailed at Appendix C. The appendix shows the planned use of reserves over the medium term to take account of where funding has been rolled forward from 2020/21 for use future years. All reserves will be reviewed as part of the upcoming work on the Medium Term Financial Strategy which will be presented to Members later in the year.
- 4.3. In summary, the outturn position for the year ending 31 March 2021 is a £497,250 surplus. This is after allowing for planned movements to and from reserves as detailed in the report and the earmarking of funds for ongoing commitments and to provide further mitigation in 2021/22 of the impact of Covid above that assumed in the budget.
- 4.4. It is recommended that the surplus be allocated to the following earmarked reserves:
- 4.4.1. Treasury Management Reserve - £100,000 to be allocated to provide funds to mitigate the smoothing of the impact of fluctuations in interest payable and receivable.
  - 4.4.2. Insurance Fund Reserve - £250,000 to be allocated to be held for assets that require self insurance due to risks not covered, to be reviewed annually.
  - 4.4.3. Special Projects Reserve - £147,250 to be allocated to be used for matched funding and to provide capacity for delivery of a number of significant projects that are planned and underway, for example supporting the future high streets and town deal projects.

#### **5. GENERAL FUND CAPITAL PROGRAMME**

- 5.1. This section of the report along with Appendix D presents the outturn and financing of the 2020/21 capital programme, along with an updated programme for 2021/22. The updated programme allows for slippage of capital schemes between financial years. The outturn position for the 2020/21 capital programme, at Appendix D, highlights where schemes have slipped between financial years. The reasons for slippage include where schemes have not

progressed as originally planned and the funding will be carried forward to the new financial year.

- 5.2. The following table provides a summary of the 2020/21 capital programme for the general fund.

	Original Budget 2020/21 £000	Revised Budget 2020/21 £000	Outturn £000	Variances £000	Roll Forward to 2021/22 £000
Executive	533	214	214	0	0
Neighbourhood Management	200	200	96	(104)	101
Customer Services	574	614	31	(583)	575
Inward Investment	24,902	25,917	5,475	(20,442)	20,442
Housing (non HRA)	5180	7027	761	(6266)	6266
IT, Communications and Marketing	779	739	309	(430)	430
Property Asset and Management	11,078	11,777	900	(10,877)	10,779
<b>Total</b>	<b>43,245</b>	<b>46,488</b>	<b>7,786</b>	<b>38,702</b>	<b>38,593</b>

- 5.3. £38.6m of the 2021 capital programme is to be rolled forwarded into 2021/22 as reflected in Appendix E. Of this some of the more significant projects such as the Health and Leisure (Marina) Centre were originally intended to span a number of financial years (£19.6m rolled forward) however a significant number of the projects within the 2020/21 capital programme were delayed as a result of the COVID-19 pandemic and these are reflected in the updated capital programme.
- 5.4. **FUTURE HIGH STREETS FUND** - Members received an update report earlier in the year detailing the provisional allocation of £13,774,730 of Future High Street funding and requesting an update to the capital programme to reflect the provisional offer. The Council has received the confirmation of the £13.774m Future High Street Funding. To date £1.750m of this has been allocated to the market place redevelopment project that is currently underway and is reflected in the 2021/22 capital programme at Appendix E. Work is ongoing to allocate the funding in line with the funding agreement to other projects including the relocation of the library, development of the Conge, and other town centre redevelopments.
- 5.5. **TOWN DEAL** - Funding of £20.1m has been awarded and allocation of budgets for projects in line with the funding agreement are currently in development along with the full detailed business case. There is a further report included on the agenda on the Town Deal.
- 5.6. The following provides a summary of the requested updates to the Capital programme:
- 5.7. **BEACH HUTS** - The success of the Beach Hut project in Gorleston has seen the demand for both purchase, annual hire and weekly/monthly lets increase. Member agreed a project to deliver a maximum of 70 beach huts at the Gorleston Lower Prom location back in 2018 and through a number of phases there are now a total of 30 on site with a further 18 due for delivery. This fourth phase would see a total of 48 beach huts on site with 32 under private ownership and 16 available to rent, mostly secured on an annual basis. The demand for beach



huts has continued to rise over recent months and complete of this initial project is seen as a positive addition to the area.

- 5.8. The contract for provision of the beach huts has now expired and we are seeing costs for supply of the buildings continue to increase. It is anticipated within the planning approval area that a total of 58 beach huts could be provided, the reduced number is as a result of slightly wider gaps being left between each beach hut to aid servicing and repairs and maintenance. A request is now being made to deliver the remaining 28 as part of the final phase rather than the original 18 for this project. The increase in supply costs and the additional 10 beach huts to be delivered in this final phase would require an increase in budget provision of £130,000. It is therefore recommended that an additional capital budget of £130,000 be added to the 2021/22 capital programme to be funded by capital receipts.
- 5.9. **WELLESLEY** - At the February 2021 budget Council, Members agreed to allocate £303,000 of capital funding in relation to a number of projects to enhance the Wellesley recreational ground, subject to a future business case being developed. As this request included a number of project areas Members are asked to note that the following capital sums, totalling less than £100,000 are being released under delegated authority as they relate to general improvement works on the site. These are:
- Stadium light improvement works, £25,000
  - Athletic track improvement works, £16,000
  - Project Management resource, £8,000 (required to develop the funding bid with Norfolk FA and to coordinate all works on site)
- 5.10. Members will however receive a business case in relation to the expenditure for the 3G football pitch as part of the funding request currently being developed for the football foundation, to release the match funding in relation to the 3G football pitch if the Borough Council is successful with its funding application.
- 5.11. **CREMATORIUM ROOF** – The 2021/22 budget included a budget bid of £100,000 for capital works required to the Crematorium Roof. This was subject to the details of the work to be drawn up and these have now come in under the original budget request and therefore the capital programme has been updated to include the £70,000 in the capital programme for 2021/22.
- 5.12. **MARINA** – The works on the new facility are progressing, as part of the update to the last Member Working Group the beach access was discussed and it was requested that works totalling up to £50,000 be considered to improve the access to the facility. Whilst these could be funded from contingency it was felt at this stage of the project it would be preferable to request funding from the special projects reserve as this would enhance the access to the facility from the beach side and create a formal and informal entertainment space. It is therefore being recommended that this be approved within the updated programme for 2021/22.

## **6. FINANCIAL IMPLICATIONS**

- 6.1. The financial implications are contained within the detail of the report and accompanying appendices.

## **7. RISKS**

- 7.1. There are a number of risks that continue to face Local Government in terms of funding for the provision of local services in the short to medium term, including the future of business rates retention and fair funding review for which further announcements are still to be made. These will be considered in full as part of the medium term financial strategy and the financial planning process for 2022/23 onwards.
- 7.2. Covid 19 remains as a financial risk facing the authority in the current year in terms of the impact on the current service delivery and also for the longer term financial recovery for example of fees and charges to the levels pre covid and also the longer term impact of collection of council tax and business rate income.
- 7.3. In terms of the risks for the outturn report, the statutory accounts will be subject to external audit review and there is always a risk of adjustments to the accounts that are flagged as part of the audit work. The report is recommending that the surplus for the year be allocated to earmarked reserves as outlined within the report.

## **8. BACKGROUND PAPERS**

- 8.1. Period 12 budget monitoring report

<b>Area for consideration</b>	<b>Comment</b>
Monitoring Officer Consultation	
Section 151 Officer Consultation	
Existing Council Policies See background papers	
Financial Implications Within existing budgets	
Legal Implications (including human rights)	
Risk Implications	
Equality Issues/EQIA assessment	
Details contained in strategy	
Crime & Disorder	
Every Child Matters	



**Appendix A - General Fund Summary Out turn 2020/2021**

	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
<b>Net Cost of Services</b>				
Executive	4,702,122	4,690,964	(132,651)	(4,823,615)
Housing	784,607	757,549	1,176,070	418,521
Inward Investment	2,566,498	2,636,575	2,090,795	(545,780)
Planning and Growth	473,767	447,826	362,964	(84,862)
Customer Services	(815,896)	(785,452)	529	785,981
Property and Asset Management	144,575	200,481	689,596	489,115
Communications, Marketing and Events	745,126	734,983	604,295	(130,688)
Environmental Services	4,337,382	4,343,368	4,073,394	(269,974)
	<b>12,938,181</b>	<b>13,026,294</b>	<b>8,864,992</b>	<b>(4,161,302)</b>
<b>Non Service Expenditure/Income</b>				
Recharge to HRA	(1,727,451)	(1,727,451)	(1,729,720)	(2,269)
Loan Interest Payable	1,278,393	1,278,393	617,518	(660,875)
Interest Receivable	(296,541)	(296,541)	(300,289)	(3,748)
Capital Charges Reversal	(1,979,258)	(1,979,258)	(1,828,940)	150,318
Revenue Contribution to Capital	0	0	262,907	262,907
Transfers to/(from) Earmarked Reserves	(823,984)	(1,229,134)	2,556,695	3,785,829
Transfers to Business Rates Reserve for Impact between years			10,284,716	10,284,716
Pension Back Funding	2,014,894	2,014,894	2,001,268	(13,626)
Parish Precepts & Concurrent Grants	504,131	504,131	504,140	9
Provision for Loan Repayment (MRP)	1,514,000	1,514,000	1,412,562	(101,438)
Accounting Adjustments - soft loans, acc absences	0	0	(118,018)	(118,018)
Vacancy Management & Apprenticeship Levy	(244,422)	32,551	34,946	2,395
	<b>239,762</b>	<b>111,585</b>	<b>13,697,784</b>	<b>13,586,199</b>
<b>Income</b>				
Council Tax - Parishes	(479,131)	(479,131)	(479,131)	0
Council tax - Borough	(4,835,911)	(4,835,911)	(4,810,482)	25,429
Business Rates	(5,238,750)	(5,238,750)	(15,298,128)	(10,059,378)
Revenue Support Grant	(2,062,184)	(2,062,184)	(2,062,184)	0
New Homes Bonus	(372,510)	(372,510)	(372,510)	0
Other Grants	0	0	(37,592)	(37,592)
	<b>(12,988,486)</b>	<b>(12,988,486)</b>	<b>(23,060,027)</b>	<b>(10,071,541)</b>
<b>(Surplus)/Deficit</b>	<b>189,457</b>	<b>149,393</b>	<b>(497,250)</b>	<b>(646,643)</b>

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21****Note 1 Support Services Recharges:**

Support Services Recharge variances are driven by the variances in direct costs and income identified under those services recharged across the Council at year end and therefore there will be variances reported during the year.

**Note 2 Significant variances requiring commentary:**

Significant variances of +/- £20,000 year-to-date or +/- £10,000 full year forecast variances only require commentary. This is based on the total variance for the service line level for the services as Heads of Service are able to vire budgets within their areas as required.

**Note 3 IAS19 Accounting Adjustment:**

IAS19 requires services to recognise pension costs for employees as provided by the Council's Actuary. These IAS19 addition pension charges do not impact on the yearend position as they are reversed under Appendix A as part of the Pension Back Funding line at year end

**Executive**

Executive Team	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	647,907	640,754	624,696	(16,058)
Non-pay	19,817	19,817	11,820	(7,997)
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	667,724	660,571	636,516	(24,055)
Support Services Recharges	(667,750)	(667,750)	(636,520)	31,230
Capital Charges	0	0	0	0
Total:	(26)	(7,179)	(4)	7,175

Vacancy Saving achieved

See note 1 at the top of this appendix which covers explanation for change in recharges.

Legal	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	352,641	352,641	421,384	68,743
Gross Direct Income	(35,000)	(35,000)	(116,478)	(81,478)
Net Direct Expenditure/(Income) Total:	317,641	317,641	304,906	(12,735)
Support Services Recharges	(317,640)	(317,640)	(304,910)	12,730
Capital Charges	0	0	0	0
Total:	1	1	(4)	(5)

Additional charges over contract agreement £65k, this is offset by profit share income £62k. Secondment of Head of Legal Services £41k.

Court Recovery higher than budgeted plus the profit share allocation from 2020/21.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Town Centre Initiative	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	0	0	0	0
Gross Direct Income	0	0	(13,646)	(13,646)
Net Direct Expenditure/(Income) Total:	0	0	(13,646)	(13,646)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	0	(13,646)	(13,646)

No major variances

Equinox	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	39,862	39,862	8,765	(31,097)
Gross Direct Income	(39,862)	(39,862)	(79,994)	(40,132)
Net Direct Expenditure/(Income) Total:	0	0	(71,229)	(71,229)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	0	(71,229)	(71,229)

Expenditure is offset by income received in year.

Management Fee £64k received in year from EE Ltd. Remaining income offsets costs in year.

Corporate Costs	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	132,512	132,512	135,033	2,521
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	132,512	132,512	135,033	2,521
Support Services Recharges	(132,510)	(132,510)	(135,020)	(2,510)
Capital Charges	0	0	0	0
Total:	2	2	13	11

See note 1 at the top of this appendix which covers explanation for change in recharges.

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

COVID-19 costs	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	0	0	175,240	175,240
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Non-pay	0	6,193	5,506,106	5,499,913
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Gross Direct Income	0	0	(9,845,615)	(9,845,615)
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Net Direct Expenditure/(Income) Total:	0	6,193	(4,164,269)	(4,170,462)
Support Services Recharges	0	0	461,070	461,070
Capital Charges	0	0	0	0
Total:	0	6,193	(3,703,199)	(3,709,392)

Additional costs allocated to Covid, including officer overtime and direct employees. This does not include any re-deployed staff. All employee positions funded in year from Covid funding.

Payments of the covid business grants schemes made to date and assumes repayment of unused grants to government. Also includes direct covid expenditure incurred to date and forecast for the full year, eg equipment, PPE, housing rough sleepers, postage etc.

Covid related funding received in the year, including retail, hospitality and leisure and discretionary grant funding which has been paid to eligible businesses. Also assumed level of sales, fees and charges income expected in line with the national support scheme.

Net position used to offset impact within services.

Finance	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	617,062	600,022	561,678	(38,344)
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Non-pay	323,954	323,954	269,558	(54,396)
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Gross Direct Income	(10,000)	(10,000)	(5,517)	4,483
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Net Direct Expenditure/(Income) Total:	931,016	913,976	825,720	(88,256)
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Support Services Recharges	(946,560)	(946,560)	(841,290)	105,270
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Capital Charges	15,561	15,561	15,562	1
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Total:	17	(17,023)	(8)	17,015
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Underspend as a result of staff vacancies

A number of variances including an underspend on Internal Audit due to the plan not being completed in the year, which is offset by additional computer contract costs and insurance costs.

Insurance fund income higher than budgeted

See note 1 at the top of this appendix which covers explanation for change in recharges.

North Quay/Conge Project	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0
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Non-pay	0	0	17,244	17,244
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Gross Direct Income	0	0	0	0
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Net Direct Expenditure/(Income) Total:	0	0	17,244	17,244
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Support Services Recharges	0	0	0	0
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Capital Charges	0	0	0	0
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Total:	0	0	17,244	17,244
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No major variances

ICT	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	441,737	431,036	302,949	(128,087)
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Non-pay	825,845	825,845	724,457	(101,388)
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Gross Direct Income	0	0	(545)	(545)
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Net Direct Expenditure/(Income) Total:	1,267,582	1,256,881	1,026,861	(230,020)
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Support Services Recharges	(1,393,910)	(1,393,910)	(1,084,670)	309,240
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Capital Charges	126,329	126,329	57,806	(68,523)
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Total:	1	(10,700)	(3)	10,697
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Vacant posts within the department throughout the year.

Reduction in telephony costs as this is now through Teams software. Reallocation on software maintenance costs to other service areas. Shared service cost with NCC less than budget as some staff have moved back to GYBC.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Member Services	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	179,903	176,143	172,541	(3,602)
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Non-pay	337,151	337,151	315,120	(22,031)
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Gross Direct Income	0	0	(812)	(812)
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Net Direct Expenditure/(Income) Total:	517,054	513,294	486,849	(26,445)
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Support Services Recharges	(478,060)	(478,060)	(486,850)	(8,790)
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Capital Charges	0	0	0	0
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Total:	38,994	35,234	(1)	(35,235)
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Savings on Member allowances and areas in relation to restriction of movement due to COVID-19 including travel related costs

See note 1 at the top of this appendix which covers explanation for change in recharges.

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Corporate Strategy	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	85,001	82,868	54,280	(28,588)
Non-pay	943	943	3,060	2,117
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	85,944	83,811	57,340	(26,471)
Support Services Recharges	(85,950)	(85,950)	(57,340)	28,610
Capital Charges	0	0	0	0
Total:	(6)	(2,139)	(0)	2,139

Underspend due to Corporate Policy &amp; Performance Officer vacancy.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Elections	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	176,130	146,057	84,189	(61,868)
Non-pay	122,525	122,525	61,365	(61,160)
Gross Direct Income	(114,700)	(114,700)	(18,879)	95,821
Net Direct Expenditure/(Income) Total:	183,955	153,882	126,675	(27,207)
Support Services Recharges	40,700	40,700	30,830	(9,870)
Capital Charges	0	0	0	0
Total:	224,655	194,582	157,505	(37,077)

With elections postponed until May 2021 only individual electoral registration (IER) has occurred this year. The savings under pay and non pay largely reflect costs not incurred in relation to the originally planned elections which are then offset by not needing to recharge for the election.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Human Resources	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	406,564	424,574	384,787	(39,787)
Non-pay	50,239	85,739	41,374	(44,365)
Gross Direct Income	0	0	(179)	(179)
Net Direct Expenditure/(Income) Total:	456,803	510,313	425,981	(84,332)
Support Services Recharges	(456,810)	(456,810)	(425,990)	30,820
Capital Charges	0	0	0	0
Total:	(7)	53,503	(9)	(53,512)

Staff vacancies for part of the year resulting in underspend  
Underspends on Corporate training and Specialist Services relating to Payroll  
Software system upgrade which did not go-ahead as originally expected in the year. The underspends have been requested to be carried forward to reflect the slippage of these works.

See note 1 at the top of this appendix which covers explanation for change in recharges.

<b>Total Executive:</b>	<b>263,631</b>	<b>252,474</b>	<b>(3,613,341)</b>	<b>(3,865,815)</b>
<b>Total Executive excluding capital charges and recharges:</b>	<b>4,560,231</b>	<b>4,549,074</b>	<b>(206,019)</b>	<b>(4,755,093)</b>
<b>Total Executive excluding recharges:</b>	<b>4,702,121</b>	<b>4,690,964</b>	<b>(132,651)</b>	<b>(4,823,615)</b>

**Housing**

Housing Needs	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	610,187	594,423	718,459	124,036
Non-pay	484,665	485,165	853,253	368,088
Gross Direct Income	(612,372)	(612,372)	(818,212)	(205,840)
Net Direct Expenditure/(Income) Total:	482,480	467,216	753,499	286,283
Support Services Recharges	370,350	370,350	273,380	(96,970)
Capital Charges	11,769	11,769	18,137	6,368
Total:	864,599	849,335	1,045,016	195,681

Increased temporary staffing levels in year to mitigate increased demand as a result of COVID-19. Additional pay costs are being supported from the Homelessness reserve.

Increased temporary accommodation in year resulted in a £103k overspend. Remaining overspend includes a bad debt provision of £260k.

Grant received in year is used to offset additional staffing costs. Grant income of £150k to be moved to reserves to support the service in future years.

See note 1 at the top of this appendix which covers explanation for change in recharges.

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Housing Strategy	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	174,821	172,146	169,123	(3,023)
Non-pay	43,685	43,685	38,100	(5,585)
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	218,506	215,831	207,223	(8,608)
Support Services Recharges	84,700	84,700	67,670	(17,030)
Capital Charges	22,603	22,603	23,859	1,256
Total:	325,809	323,134	298,752	(24,382)

See note 1 at the top of this appendix which covers explanation for change in recharges.

No major variances

Traveller's Site/Gapton Hall	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	8,539	8,539
Non-pay	62,306	62,306	98,561	36,255
Gross Direct Income	(100,331)	(100,331)	(52,960)	47,371
Net Direct Expenditure/(Income) Total:	(38,025)	(38,025)	54,140	92,165
Support Services Recharges	18,030	18,030	35,500	17,470
Capital Charges	0	0	0	0
Total:	(19,995)	(19,995)	89,640	109,635

Gapton Hall site was previously managed by Norfolk County Council. From 1 February 2021 management of the site was brought back to GYBC and there is an increased service cost as a result of the service handover.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Better Care Fund (NEW)	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	94,756	92,278	89,548	(2,730)
Non-pay	26,079	26,079	3,172	(22,907)
Gross Direct Income	(149,069)	(149,069)	(145,216)	3,853
Net Direct Expenditure/(Income) Total:	(28,234)	(30,712)	(52,495)	(21,783)
Support Services Recharges	65,760	65,760	22,980	(42,780)
Capital Charges	0	0	0	0
Total:	37,526	35,048	(29,515)	(64,563)

Reduced activity as a result of Covid-19 pandemic. Budget underspends to be carried forward to support the future service need and utilise 2020/21 partner contributions.

See note 1 at the top of this appendix which covers explanation for change in recharges.

No major variances

Safe at Home	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	275,017	268,377	258,582	(9,795)
Non-pay	66,308	66,308	28,219	(38,089)
Gross Direct Income	(225,818)	(225,818)	(115,552)	110,266
Net Direct Expenditure/(Income) Total:	115,507	108,867	171,249	62,382
Support Services Recharges	108,950	108,950	26,960	(81,990)
Capital Charges	0	0	0	0
Total:	224,457	217,817	198,209	(19,608)

Due to COVID 19, a reduced number of adaptations were completed, resulting in reduced income received and costs incurred.

See note 1 at the top of this appendix which covers explanation for change in recharges.

<b>Total Housing:</b>	<b>1,432,396</b>	<b>1,405,339</b>	<b>1,602,560</b>	<b>197,221</b>
<b>Total Housing excluding capital charges and recharges:</b>	<b>750,234</b>	<b>723,177</b>	<b>1,134,074</b>	<b>410,897</b>
<b>Total Housing excluding recharges:</b>	<b>784,606</b>	<b>757,549</b>	<b>1,176,070</b>	<b>418,521</b>

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21****Inward Investment**

Projects and Programmes	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	290,199	233,465	219,801	(13,664)
Non-pay	4,702	4,702	138,360	133,658
Gross Direct Income	(42,807)	(3)	(193,402)	(193,399)
Net Direct Expenditure/(Income) Total:	252,094	238,164	164,760	(73,404)
Support Services Recharges	221,100	221,100	251,650	30,550
Capital Charges	0	0	0	0
Total:	473,194	459,264	416,410	(42,854)

Staff vacancies given rise to savings in employee costs in year.

Project expenditure for LCWIP and Learning Hub off set by grant income below.

Grant income received to offset expenditure for LCWIP and Learning Hub projects.  
Project recharge made in year also for employee costs on capital projects.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Future High Street Fund	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	0	61,687	68,067	6,380
Gross Direct Income	0	0	(5,000)	(5,000)
Net Direct Expenditure/(Income) Total:	0	61,687	63,067	1,380
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	61,687	63,067	1,380

No major variances

Offshore Wind Project	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	48,708	50,873	2,165
Non-pay	0	0	21,045	21,045
Gross Direct Income	0	(42,804)	(89,356)	(46,552)
Net Direct Expenditure/(Income) Total:	0	5,904	(17,438)	(23,342)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	5,904	(17,438)	(23,342)

Marketing and branding expenditure relating to Offshore wind project in 2021.

Grant Funding received to cover employee, marketing and branding expenditure in 2021. Grant carried forward to cover employee costs in 2122.

Inclusion Project (ESF)	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	61,624	60,286	30,022	(30,264)
Non-pay	75,694	75,694	27,378	(48,316)
Gross Direct Income	(93,469)	(93,469)	(53,243)	40,226
Net Direct Expenditure/(Income) Total:	43,849	42,511	4,156	(38,355)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	43,849	42,511	4,156	(38,355)

Staff vacancies giving rise to underspend.  
Underspend on expected costs for project.

ESF Project grant claim 7 &amp; 8 received for expenditure spent up to December 2019, which offsets expected income accrual made in 2019/20. Further ESF grant funding received for expenditure up to 31st March 2021. Reduction in funding in line with reduction in spend on direct costs to the project.

Towns Fund	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	0	12,250	65,747	53,497
Gross Direct Income	0	0	(40,000)	(40,000)
Net Direct Expenditure/(Income) Total:	0	12,250	25,747	13,497
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	12,250	25,747	13,497

Expenditure for Town Deal application funded by Grant income.  
Grant funding received in year.

No major variances

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Parks and Outdoor spaces	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	193,205	193,205	195,453	2,248
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	193,205	193,205	195,453	2,248
Support Services Recharges	33,050	33,050	32,740	(310)
Capital Charges	3,522	3,522	3,522	(0)
Total:	229,777	229,777	231,715	1,938

No major variances

See note 1 at the top of this appendix which covers explanation for change in recharges.

Outdoor Sports	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	440,960	442,971	426,476	(16,495)
Gross Direct Income	(98,974)	(98,974)	(69,833)	29,141
Net Direct Expenditure/(Income) Total:	341,986	343,997	356,643	12,646
Support Services Recharges	26,110	26,110	27,700	1,590
Capital Charges	50,385	50,385	62,458	12,073
Total:	418,481	420,492	446,801	26,309

Managing outdoor sports facilities is now part of the GYBS contract , budget to be re-allocated.

Income was reduced due to COVID 19 closures and restrictions throughout the year.

See note 1 at the top of this appendix which covers explanation for change in recharges.

CCTV	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	146,800	146,800	143,040	(3,760)
Gross Direct Income	(4,000)	(4,000)	(24,000)	(20,000)
Net Direct Expenditure/(Income) Total:	142,800	142,800	119,040	(23,760)
Support Services Recharges	19,420	19,420	24,270	4,850
Capital Charges	0	0	0	0
Total:	162,220	162,220	143,310	(18,910)

NCC contribution to CCTV service for Great Yarmouth Borough Council 2019/2020, funded from Great Yarmouth Car Parking On-Street Pay &amp; Display.

See note 1 at the top of this appendix which covers explanation for change in recharges.

No major variances

Culture and Leisure	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	18,891	18,529	17,842	(687)
Non-pay	136,274	136,274	119,478	(16,796)
Gross Direct Income	(20,000)	(20,000)	15,571	35,571
Net Direct Expenditure/(Income) Total:	135,165	134,803	152,891	18,088
Support Services Recharges	36,490	36,490	33,520	(2,970)
Capital Charges	0	0	0	0
Total:	171,655	171,293	186,411	15,118

Reduction in costs in year for St Georges Theatre

Cash grant from Active Norfolk is replaced by matched in kind funding. Active Norfolk will invest in a full time Physical Locality Development Officer for the Borough. Correction to expected income accrual for 19/20.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Voluntary Sector Grants	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	54,500	54,500	67,292	12,792
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	54,500	54,500	67,292	12,792
Support Services Recharges	19,590	19,590	7,430	(12,160)
Capital Charges	0	0	0	0
Total:	74,090	74,090	74,722	632

See note 1 at the top of this appendix which covers explanation for change in recharges.

No major variances



**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Indoor Leisure - Phoenix Pool & Marina Centre	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	266,499	266,499	211,771	(54,728)
Gross Direct Income	0	(40,064)	(121,613)	(81,549)
Net Direct Expenditure/(Income) Total:	266,499	226,435	90,158	(136,277)
Support Services Recharges	51,340	51,340	45,310	(6,030)
Capital Charges	379,843	379,843	208,884	(170,959)
Total:	697,682	657,618	344,351	(313,267)

Cost previously budgeted for as revenue now part of the wider capital project to be funded via a revenue contribution to capital.

Due to COVID 19 closure restrictions no profit income is expected in 2021. Covid grant income received in year and paid out in year with no impact to the Council.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Neighbourhood Management	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	289,118	281,948	247,607	(34,341)
Non-pay	663,753	663,753	370,190	(293,563)
Gross Direct Income	(656,796)	(656,796)	(408,772)	248,024
Net Direct Expenditure/(Income) Total:	296,075	288,905	209,026	(79,879)
Support Services Recharges	(7,260)	(7,260)	(5,450)	1,810
Capital Charges	0	0	0	0
Total:	288,815	281,645	203,576	(78,069)

Staff vacancy savings achieved in year

All projects have now come to an end, all that remains is the Early Help Hub and associated costs - Community Champions commenced just before year end

Waterways	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	36,686	34,011	33,648	(363)
Non-pay	56,648	56,648	43,164	(13,484)
Gross Direct Income	(31,725)	(31,725)	(49,144)	(17,419)
Net Direct Expenditure/(Income) Total:	61,609	58,934	27,668	(31,266)
Support Services Recharges	39,230	39,230	18,240	(20,990)
Capital Charges	8,000	8,000	0	(8,000)
Total:	108,839	106,164	45,908	(60,256)

The budgeted spend has largely not occurred in this financial year due to impact of COVID on the ability to plan & delivery events at the site. Any underspend on budget will be rolled forward into 2122 to be hopefully used in the following financial year for events etc.

Funding for this project is lower in line with the reduced spend highlighted above. The funding will be claimed in 2122 in line with the spend.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Conservation	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	122,138	119,969	142,106	22,137
Non-pay	111,134	171,134	283,798	112,664
Gross Direct Income	(30,000)	(30,000)	(90,355)	(60,355)
Net Direct Expenditure/(Income) Total:	203,272	261,103	335,549	74,446
Support Services Recharges	24,400	24,400	37,010	12,610
Capital Charges	25,408	25,408	25,408	0
Total:	253,080	310,911	397,967	87,056

HAZ Officer costs to the financial year end offset by grant income received in year.

Heritage Action Zone, Winter Garden expenditure both offset by grant income received in year. Planned works for the Town wall were not expected in 2021, however emergency works to the Town wall have occurred in year.

Grant income for Town wall funding in 2021 reduced due to advanced payment of funding being used in prior year and. Grant funding received for Winter Garden application works offsets expenditure in year. HAZ grant funding offsets in expenditure in 2021 financial year.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Economic Development	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	103,957	100,390	99,957	(433)
Non-pay	2,501	2,001	4,375	2,374
Gross Direct Income	0	0	(6,088)	(6,088)
Net Direct Expenditure/(Income) Total:	106,458	102,391	98,244	(4,147)
Support Services Recharges	200,010	200,010	103,440	(96,570)
Capital Charges	0	0	0	0
Total:	306,468	302,401	201,684	(100,717)

See note 1 at the top of this appendix which covers explanation for change in recharges.

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Enterprise GY	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	(25)	(25)
Non-pay	1,828	1,828	12,565	10,737
Gross Direct Income	0	0	3,208	3,208
Net Direct Expenditure/(Income) Total:	1,828	1,828	15,748	13,920
Support Services Recharges	8,060	8,060	9,290	1,230
Capital Charges	0	0	0	0
Total:	9,888	9,888	25,038	15,150

No major variances

Enterprise Zone	Original Budget 2019/20 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	1,085,143	1,085,143	1,154,950	69,807
Gross Direct Income	(1,085,143)	(1,085,143)	(1,272,428)	(187,285)
Net Direct Expenditure/(Income) Total:	0	0	(117,478)	(117,478)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	0	(117,478)	(117,478)

Actual position of business rates and impact of rates relief and allocations of income.

No major variances

Total Inward Investment:	3,238,038	3,308,115	2,675,945	(632,170)
Total Inward Investment excluding capital charges and recharges:	2,099,340	2,169,417	1,790,524	(378,893)
Total Inward Investment excluding recharges:	2,566,498	2,636,575	2,090,795	(545,780)

**Planning and Growth**

Building Control	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	247,905	242,530	215,322	(27,208)
Non-pay	37,939	37,939	28,588	(9,351)
Gross Direct Income	(295,500)	(295,500)	(224,669)	70,831
Net Direct Expenditure/(Income) Total:	(9,656)	(15,031)	19,241	34,272
Support Services Recharges	93,610	93,610	166,610	73,000
Capital Charges	0	0	0	0
Total:	83,954	78,579	185,851	107,272

Underspend reflects vacancies held during the year.

Lower than budgeted demand for services due to the COVID 19 pandemic.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Development Control	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	654,439	641,008	588,607	(52,401)
Non-pay	56,884	56,884	40,088	(16,796)
Gross Direct Income	(534,150)	(534,150)	(518,957)	15,193
Net Direct Expenditure/(Income) Total:	177,173	163,742	109,739	(54,003)
Support Services Recharges	159,970	159,970	111,710	(48,260)
Capital Charges	0	0	0	0
Total:	337,143	323,712	221,449	(102,263)

Vacancies held during the year (£124k) are off-set by agency costs of £62k for the same period. These vacancies have all now been filled and agency costs have finished. It has been requested to carry forward (£51.2k) for administration support due to both slippage caused by Covid and additional work required to implement the new Planning/IT system during 2021-22.

Various small underspends

Lower than budgeted demand for services due to the COVID 19 pandemic.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Land Charges	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	49,324	47,540	44,923	(2,617)
Non-pay	50,061	50,061	41,686	(8,375)
Gross Direct Income	(126,000)	(126,000)	(115,411)	10,589
Net Direct Expenditure/(Income) Total:	(26,615)	(28,399)	(28,802)	(403)
Support Services Recharges	50,940	50,940	48,880	(2,060)
Capital Charges	0	0	0	0
Total:	24,325	22,541	20,078	(2,463)

Lower than budgeted demand for services due to the COVID 19 pandemic

See note 1 at the top of this appendix which covers explanation for change in recharges.

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Strategic Planning	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	270,995	265,644	251,222	(14,422)
Non-pay	83,165	83,165	34,689	(48,476)
Gross Direct Income	(21,295)	(21,295)	(24,706)	(3,411)
Net Direct Expenditure/(Income) Total:	332,865	327,514	261,205	(66,309)
Support Services Recharges	133,880	133,880	81,700	(52,180)
Capital Charges	0	0	1,582	1,582
Total:	466,745	461,394	344,487	(116,907)

This underspend is due to an unfilled vacancy.

Due to Covid and the Planning Inspectorate the work for the Local Plan examination programme has slipped and resulted in an underspend of (£56k). This has been requested to be carried forward to the next financial year.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Total Planning and Growth:	912,167	886,226	771,864	(114,362)
Total Planning and Growth excluding capital charges and recharges:	473,767	447,826	361,382	(86,444)
Total Planning and Growth excluding recharges:	473,767	447,826	362,964	(84,862)

**Customer Services**

Benefits	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	569,645	552,328	598,649	46,321
Non-pay	23,087,037	23,087,037	21,542,213	(1,544,824)
Gross Direct Income	(23,810,053)	(23,810,053)	(22,312,894)	1,497,159
Net Direct Expenditure/(Income) Total:	(153,371)	(170,688)	(172,032)	(1,344)
Support Services Recharges	322,346	322,346	189,240	(133,106)
Capital Charges	0	0	0	0
Total:	168,975	151,658	17,208	(134,450)

reported overspend due to a restructure along with the revenues department and this has resulted in a combined underspend across the two departments

Benefits payments lower than budgeted therefore income also lower, as income is from Government subsidy to cover the housing benefit claims paid out.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Crematorium and Cemeteries	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	213,757	207,720	216,736	9,016
Non-pay	611,614	611,614	632,285	20,671
Gross Direct Income	(1,602,487)	(1,602,487)	(1,659,344)	(56,857)
Net Direct Expenditure/(Income) Total:	(777,116)	(783,153)	(810,324)	(27,171)
Support Services Recharges	188,550	188,550	172,830	(15,720)
Capital Charges	71,394	71,394	70,543	(851)
Total:	(517,172)	(523,209)	(566,951)	(43,742)

Funeral expenses linked to income and burden sharing costs higher than budgeted

Overall income in excess of budget despite loss of pall bearing and rental income

See note 1 at the top of this appendix which covers explanation for change in recharges.

Customer Services	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	651,716	633,724	620,328	(13,396)
Non-pay	12,790	12,790	4,793	(7,997)
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	664,506	646,514	625,121	(21,393)
Support Services Recharges	(700,810)	(700,810)	(625,120)	75,690
Capital Charges	0	0	0	0
Total:	(36,304)	(54,296)	1	54,297

Staff vacancies for part of the year giving rise to underspend.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Support Services	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	187,687	181,421	155,732	(25,689)
Non-pay	21,268	21,268	35,179	13,911
Gross Direct Income	0	0	(545)	(545)
Net Direct Expenditure/(Income) Total:	208,955	202,689	190,366	(12,323)
Support Services Recharges	(210,940)	(210,940)	(193,350)	17,590
Capital Charges	1,977	1,977	2,985	1,008
Total:	(8)	(6,274)	1	6,275

Staff vacancies for part of the year giving rise to underspend.

See note 1 at the top of this appendix which covers explanation for change in recharges.

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Car Parks	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	454,689	442,620	380,595	(62,025)
Non-pay	1,054,011	1,054,011	814,059	(239,953)
Gross Direct Income	(2,748,917)	(2,748,917)	(1,608,677)	1,140,240
Net Direct Expenditure/(Income) Total:	(1,240,217)	(1,252,286)	(414,023)	838,263
Support Services Recharges	375,360	375,360	290,450	(84,910)
Capital Charges	47,873	47,873	46,827	(1,046)
Total:	(816,984)	(829,053)	(76,746)	752,307

Staff vacancies giving rise to underspend.

Car Park income has suffered significantly due to COVID 19 resulting in income being lower than expected. Furthermore, impact on the profit shares to managed car parks and on-street are also reduced resulting in a cost saving which is offset by less income. Some of this is mitigated by the COVID Sales, Fees and Charges funding support which has been received in the year which covers 75% of lost income net of cost reductions compared to the budget.

Overall impact - some of this will be mitigated by the sales, fees and charges income which is being claimed through the governments support scheme. See note 1 at the top of this appendix which covers explanation for change in recharges.

Revenues	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	713,157	695,282	648,354	(46,928)
Non-pay	274,144	382,144	294,036	(88,108)
Gross Direct Income	(627,198)	(627,198)	(481,324)	145,874
Net Direct Expenditure/(Income) Total:	360,103	450,228	461,065	10,837
Support Services Recharges	486,400	486,400	277,190	(209,210)
Capital Charges	0	0	0	0
Total:	846,503	936,628	738,255	(198,373)

Reported underspend due to a restructure with the benefits service resulting in a combined underspend across the two services  
Computer contract costs are shared with benefits (CCBE) elements of which are COVID specific £52k which have been funded from the new burdens funding. Due to courts only returning in November 2020 Legal and Recovery costs are significantly lower than budgeted

Due to COVID 19, enforcement, debt collection and court proceedings were not undertaken. Courts returned in November 2020 and catch up has begun.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Total Customer Services:	(354,990)	(324,546)	111,769	436,315
Total Customer Services excluding capital charges and recharges:	(937,140)	(906,696)	(119,826)	786,870
Total Customer Services excluding recharges:	(815,896)	(785,452)	529	785,981

**Property and Asset Management**

Public Toilets	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	227,069	212,069	197,620	(14,449)
Gross Direct Income	(4,000)	(4,000)	(450)	3,550
Net Direct Expenditure/(Income) Total:	223,069	208,069	197,170	(10,899)
Support Services Recharges	40,530	40,530	46,650	6,120
Capital Charges	158,788	158,788	153,447	(5,341)
Total:	422,387	407,387	397,267	(10,120)

Underspend of (£18k) is due to lower than expected charges for water and sewerage against budget.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Repairs and Maintenance	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	22,261	22,261	38,869	16,608
Gross Direct Income	(209,000)	(209,000)	(146,185)	62,816
Net Direct Expenditure/(Income) Total:	(186,739)	(186,739)	(107,316)	79,423
Support Services Recharges	55,630	55,630	52,180	(3,450)
Capital Charges	267,594	267,594	256,933	(10,661)
Total:	136,485	136,485	201,797	65,312

This overspend includes a bad debt provision of £14.4k

Due to the COVID 19 pandemic the profit share income for 20/21 is less than the budgeted level.

See note 1 at the top of this appendix which covers explanation for change in recharges.

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Footway Lighting	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0
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Non-pay	189,599	209,283	261,385	52,102
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Gross Direct Income	0	0	0	0
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Net Direct Expenditure/(Income) Total:	189,599	209,283	261,385	52,102
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Support Services Recharges	54,120	54,120	56,060	1,940
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Capital Charges	68,187	68,187	66,762	(1,425)
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Total:	311,906	331,590	384,207	52,617
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This overspend relates to (a) electricity £37.2k where expected savings have been reduced due to the delayed replacement programme of old energy inefficient light bulbs as a result of COVID and (b) R&M £13.5k where costs include the replacement of decorative lighting.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Coastal Protection	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	55,166	54,274	55,850	1,576
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Non-pay	101,237	141,962	136,883	(5,079)
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Gross Direct Income	(550)	(550)	175	725
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Net Direct Expenditure/(Income) Total:	155,853	195,686	192,908	(2,778)
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Support Services Recharges	42,870	42,870	42,940	70
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Capital Charges	362,692	362,692	362,693	1
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Total:	561,415	601,248	598,541	(2,707)
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No major variances.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Community Centres	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0
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Non-pay	13,374	11,626	8,180	(3,446)
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Gross Direct Income	(2,632)	(2,632)	(1,465)	1,167
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Net Direct Expenditure/(Income) Total:	10,742	8,994	6,715	(2,279)
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Support Services Recharges	14,650	14,650	12,180	(2,470)
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Capital Charges	27,142	27,142	25,213	(1,929)
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Total:	52,534	50,786	44,108	(6,678)
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No major variances.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Council Offices - Town Hall	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0
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Non-pay	160,376	158,376	130,356	(28,020)
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Gross Direct Income	0	0	0	0
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Net Direct Expenditure/(Income) Total:	160,376	158,376	130,356	(28,020)
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Support Services Recharges	(203,290)	(203,290)	(241,940)	(38,650)
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Capital Charges	42,910	42,910	111,575	68,665
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Total:	(4)	(2,004)	(10)	1,994
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This underspend is due to lower than expected charges for both R&M (£13.9k) and utilities (£11k) but £13.5k of the R&M will be carried forward to fund modifications to Novus House in 21-22.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Council Offices - Greyfriars	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0
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Non-pay	120,529	120,029	80,001	(40,028)
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Gross Direct Income	0	0	0	0
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Net Direct Expenditure/(Income) Total:	120,529	120,029	80,001	(40,028)
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Support Services Recharges	(128,230)	(128,230)	(87,710)	40,520
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Capital Charges	7,710	7,710	7,710	0
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Total:	9	(491)	1	492
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This underspend is due to lower than expected charges for both R&M (£16.3k) and utilities (£20.5k) but £13.5k of the R&M will be carried forward to fund modifications to Novus House in 21-22.

See note 1 at the top of this appendix which covers explanation for change in recharges.

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Council Offices - Maritime House	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	52,026	64,876	37,643	(27,233)
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	52,026	64,876	37,643	(27,233)
Support Services Recharges	(56,590)	(56,590)	42,400	98,990
Capital Charges	4,560	4,560	4,560	0
Total:	(4)	12,846	84,603	71,757

This underspend is principally due to lower than expected charges for utilities of (£17.1k) against budget.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Council Offices - Catalyst Centre	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	46,109	45,609	34,966	(10,643)
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	46,109	45,609	34,966	(10,643)
Support Services Recharges	(50,800)	(50,800)	(38,760)	12,040
Capital Charges	4,684	4,684	3,797	(887)
Total:	(7)	(507)	3	510

The underspend is due to utility expenditure being (£16.9k) lower than budget.

See note 1 at the top of this appendix which covers explanation for change in recharges.

No major variances

Beach Huts	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	36,000	36,000	198	(35,802)
Non-pay	2,000	2,000	17,642	15,642
Gross Direct Income	(60,500)	(60,500)	(77,885)	(17,385)
Net Direct Expenditure/(Income) Total:	(22,500)	(22,500)	(60,045)	(37,545)
Support Services Recharges	16,080	16,080	19,040	2,960
Capital Charges	0	0	0	0
Total:	(6,420)	(6,420)	(41,005)	(34,585)

Lower than expected costs for the Handyman has resulted in a budget saving for the year.

Sales of seven beach huts in March (total £56k) has contributed significantly to the overall income, the individual amounts for the ten year leases were all below the £10k capital deminimus.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Easter Fayre	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	2,000	2,000	0	(2,000)
Non-pay	20,000	20,000	0	(20,000)
Gross Direct Income	(15,265)	(15,265)	0	15,265
Net Direct Expenditure/(Income) Total:	6,735	6,735	0	(6,735)
Support Services Recharges	7,120	7,120	2,060	(5,060)
Capital Charges	0	0	0	0
Total:	13,855	13,855	2,060	(11,795)

The Easter Fayre was not held this year due to the COVID-19 pandemic so no costs were incurred or income generated from the event.

Markets	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	69,926	68,142	68,045	(97)
Non-pay	296,267	295,267	289,829	(5,438)
Gross Direct Income	(259,759)	(259,759)	(208,010)	51,749
Net Direct Expenditure/(Income) Total:	106,434	103,650	149,864	46,214
Support Services Recharges	75,220	75,220	51,220	(24,000)
Capital Charges	4,820	4,820	4,820	0
Total:	186,474	183,690	205,904	22,214

Lower than budgeted demand for rentals due to the COVID-19 pandemic £64.4k less the recovery of costs from insurance claims (£11k)

See note 1 at the top of this appendix which covers explanation for change in recharges.

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

<b>Go Trade</b>	<b>Original Budget 2020/21 £</b>	<b>Current Budget 2020/21 £</b>	<b>Out turn 2020/21 £</b>	<b>Variance £</b>
Gross Direct Expenditure:				
Pay	17,550	17,550	21,559	4,009
Non-pay	17,464	17,464	18,378	914
Gross Direct Income	(24,160)	(24,160)	(74,645)	(50,485)
Net Direct Expenditure/(Income) Total:	10,854	10,854	(34,708)	(45,562)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	10,854	10,854	(34,708)	(45,562)

Income for the reimbursement of costs was paid in full for four claims rather than the expected percentage specified in the agreement. This will be carried forward to support the final year extension of the project.

No major variances

<b>Bretts</b>	<b>Original Budget 2020/21 £</b>	<b>Current Budget 2020/21 £</b>	<b>Out turn 2020/21 £</b>	<b>Variance £</b>
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	28,884	28,884	41,080	12,196
Gross Direct Income	(43,732)	(43,732)	(50,960)	(7,228)
Net Direct Expenditure/(Income) Total:	(14,848)	(14,848)	(9,880)	4,968
Support Services Recharges	11,690	11,690	11,150	(540)
Capital Charges	0	0	0	0
Total:	(3,158)	(3,158)	1,270	4,428

Costs for utilities and R&M exceeded the allocated base budgets but part of these overspends are recovered from the lease holder.

See note 1 at the top of this appendix which covers explanation for change in recharges.

No major variances

<b>Courts</b>	<b>Original Budget 2020/21 £</b>	<b>Current Budget 2020/21 £</b>	<b>Out turn 2020/21 £</b>	<b>Variance £</b>
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	7,544	7,544	5,975	(1,569)
Gross Direct Income	(21,569)	(21,569)	(18,497)	3,072
Net Direct Expenditure/(Income) Total:	(14,025)	(14,025)	(12,521)	1,504
Support Services Recharges	12,580	12,580	11,260	(1,320)
Capital Charges	0	0	0	0
Total:	(1,445)	(1,445)	(1,261)	184

No major variances.

See note 1 at the top of this appendix which covers explanation for change in recharges.

<b>South Denes Energy Park</b>	<b>Original Budget 2020/21 £</b>	<b>Current Budget 2020/21 £</b>	<b>Out turn 2020/21 £</b>	<b>Variance £</b>
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	7,397	9,512	6,878	(2,634)
Gross Direct Income	(8,004)	(8,004)	(8,004)	0
Net Direct Expenditure/(Income) Total:	(607)	1,508	(1,126)	(2,634)
Support Services Recharges	82,900	82,900	23,880	(59,020)
Capital Charges	0	0	0	0
Total:	82,293	84,408	22,754	(61,654)

No major variances.

See note 1 at the top of this appendix which covers explanation for change in recharges.

No major variances

<b>Factory Units</b>	<b>Original Budget 2020/21 £</b>	<b>Current Budget 2020/21 £</b>	<b>Out turn 2020/21 £</b>	<b>Variance £</b>
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	43,573	43,373	175,756	132,383
Gross Direct Income	(136,866)	(136,866)	(138,415)	(1,549)
Net Direct Expenditure/(Income) Total:	(93,293)	(93,493)	37,342	130,835
Support Services Recharges	24,880	24,880	35,450	10,570
Capital Charges	0	0	0	0
Total:	(68,413)	(68,613)	72,792	141,405

This overspend is due to a bad debt provision of £129.9k

See note 1 at the top of this appendix which covers explanation for change in recharges.

No major variances



**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Corporate Estates	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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## Gross Direct Expenditure:

Pay	19	19	241	222
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Non-pay	415,279	391,630	638,218	246,588
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The overspend is mainly due to an increase in the bad debt provision of £150.3k, further variances include higher than expected charges for rates £10k, R&M £15k (including £9k which was reimbursed by an insurance claim), water & sewerage £30.7k and electricity £37k. Part of the electricity and water costs will however be recharged to third parties, and these are reflected in the income below.

Gross Direct Income	(2,478,510)	(2,478,510)	(2,314,680)	163,830
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This overall position is due to the combination of (a) changes in existing leases due to new and periodic increases and terminations £135.3k, (b) insurance reimbursements (£20.2k), (c) loss of advertising & events income and beach concessions due to the COVID-19 pandemic £95.3k and (d) the recharge of electricity & water (£37k) as noted above.

Net Direct Expenditure/(Income) Total:	(2,063,212)	(2,086,861)	(1,676,220)	410,641
Support Services Recharges	590,850	590,850	549,410	(41,440)
Capital Charges	14,030	14,030	14,920	890
Total:	(1,458,332)	(1,481,981)	(1,111,890)	370,091

See note 1 at the top of this appendix which covers explanation for change in recharges.

Minerva House	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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## Gross Direct Expenditure:

Pay	0	0	0	0
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Non-pay	75,146	75,146	6,967	(68,179)
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A change in tenancy since budgets were calculated has resulted in these costs being charged direct to the new occupant of the premises. This has resulted in large under spends for rates (£35.5k), utilities (£15.7k), R&M, cleaning and security (£15.1k).

Gross Direct Income	(36,600)	(36,600)	(42,615)	(6,015)
Net Direct Expenditure/(Income) Total:	38,546	38,546	(35,648)	(74,194)

Support Services Recharges	16,870	16,870	8,720	(8,150)
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See note 1 at the top of this appendix which covers explanation for change in recharges.

Capital Charges	0	0	0	0
Total:	55,416	55,416	(26,928)	(82,344)

Onians	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £
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## Gross Direct Expenditure:

Pay	0	0	0	0
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Non-pay	3,346	3,346	2,214	(1,132)
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Gross Direct Income	(13,310)	(13,310)	(10,971)	2,339
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Net Direct Expenditure/(Income) Total:	(9,964)	(9,964)	(8,757)	1,207
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No major variances.

Support Services Recharges	9,420	9,420	10,330	910
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See note 1 at the top of this appendix which covers explanation for change in recharges.

Capital Charges	0	0	0	0
Total:	(544)	(544)	1,573	2,117

No major variances

Property Services	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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## Gross Direct Expenditure:

Pay	983,062	963,666	775,550	(188,116)
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Non-pay	41,907	41,907	53,081	11,174
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Four vacancies have been held throughout the year and although this has created an under spend in pay costs this together with COVID-19 has resulted in less work being undertaken for planned HRA and capital projects resulting in reduced rechargeable income. The overspend for non-pay is due to consultancy costs less numerous small underspends such as equipment and special works.

Gross Direct Income	(287,449)	(287,449)	(39,276)	248,173
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Net Direct Expenditure/(Income) Total:	737,520	718,124	789,355	71,231
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Support Services Recharges	(737,527)	(737,527)	(789,370)	(51,843)
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See note 1 at the top of this appendix which covers explanation for change in recharges.

Capital Charges	0	0	0	0
Total:	(7)	(19,403)	(15)	19,388

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Beacon Park	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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## Gross Direct Expenditure:

Pay	0	0	0	0
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Non-pay	229,613	229,613	204,399	(25,214)
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This is due to a combination of (a) overspends: costs relating to landscape gardening for 2019/20 which were not accrued or budgeted £63.9k, consultancy £24.9k and a bad debt provision of £23k less (b) underspends: utilities (£35.1k), scheme promotion & legal costs (£41.4k), rates (£18.9k) and R&M (£43.2k) i.e. costs which are mostly now charged direct to the tenants of the units .

Gross Direct Income	(1,060,514)	(1,060,514)	(1,096,391)	(35,877)
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The over recovery of income is due to: (a) recovery of costs for vacant premises from the Pot B (LEP) (£16.8k), recovery of costs (£12.6k) from external organisations and step cost increases in rental leases (£12k).

Net Direct Expenditure/(Income) Total:	(830,901)	(830,901)	(891,991)	(61,090)
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Support Services Recharges	72,000	72,000	62,440	(9,560)
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See note 1 at the top of this appendix which covers explanation for change in recharges.

Capital Charges	139,220	139,220	167,469	28,249
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Total:	(619,681)	(619,681)	(662,082)	(42,401)
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Property Building Services	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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## Gross Direct Expenditure:

Pay	0	0	0	0
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Non-pay	419,936	467,136	427,051	(40,085)
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Underspend is due to lower than expected charges for repairs & maintenance against budget.

Gross Direct Income	0	0	0	0
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Net Direct Expenditure/(Income) Total:	419,936	467,136	427,051	(40,085)
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Support Services Recharges	0	0	0	0
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Capital Charges	0	0	0	0
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Total:	419,936	467,136	427,051	(40,085)
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Housing Asset Team	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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## Gross Direct Expenditure:

Pay	0	0	0	0
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Non-pay	0	0	3,153	3,153
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Gross Direct Income	0	0	0	0
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Net Direct Expenditure/(Income) Total:	0	0	3,153	3,153
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No major variances.

Support Services Recharges	0	0	0	0
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Capital Charges	0	0	0	0
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Total:	0	0	3,153	3,153
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Total Property and Asset Management:	95,549	151,454	569,186	417,732
Total Property and Asset Management excluding capital charges and recharges:	(957,761)	(901,856)	(490,302)	411,554
Total Property and Asset Management excluding recharges:	144,576	200,481	689,596	489,115

**Communications, Marketing and Events**

Communications	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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## Gross Direct Expenditure:

Pay	251,828	183,615	204,780	21,165
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Non-pay	10,632	10,632	10,410	(222)
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Gross Direct Income	(10,000)	(10,000)	(4,464)	5,536
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Net Direct Expenditure/(Income) Total:	252,460	184,247	210,726	26,479
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Delay in implementing a revised structure, offset by underspends elsewhere within the service.

Support Services Recharges	(232,460)	(232,460)	(210,740)	21,720
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See note 1 at the top of this appendix which covers explanation for change in recharges.

Capital Charges	0	0	0	0
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Total:	20,000	(48,213)	(14)	48,199
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**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Print and Design	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	105,892	152,797	82,235	(70,562)
Non-pay	55,492	55,492	37,568	(17,924)
Gross Direct Income	(17,500)	(17,500)	(5,655)	11,845
Net Direct Expenditure/(Income) Total:	143,884	190,789	114,147	(76,642)
Support Services Recharges	(143,880)	(143,880)	(114,140)	29,740
Capital Charges	0	0	0	0
Total:	4	46,909	7	(46,902)

Delay in implementing a revised structure and vacant posts.  
Printing, photocopier and stationery costs lower than budgeted due to the majority of staff working from home throughout the year and reduced need for printing.

Advertising of printing services externally has been put on hold due to COVID-19.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Tourism	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	90,686	75,860	71,719	(4,141)
Non-pay	236,319	238,819	64,652	(174,167)
Gross Direct Income	(170,060)	(170,060)	(82)	169,979
Net Direct Expenditure/(Income) Total:	156,945	144,619	136,289	(8,330)
Support Services Recharges	334,690	334,690	180,250	(154,440)
Capital Charges	0	0	0	0
Total:	491,635	479,309	316,539	(162,770)

Delay in implementing the revised structure and vacant posts.  
Events had to be cancelled due to COVID-19, including the Wheels Festival. The Tourist Information Centre was closed for the year so no costs from tickets purchased to be resold. These have been offset by reduced income received in the year.

Events had to be cancelled due to COVID-19, including the Wheels Festival. The Tourist Information Centre was closed for the year so no income from ticket sales. Offset by a reduction in the budgeted spend in the year.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Civic and Portering	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	155,086	175,506	126,005	(49,501)
Non-pay	34,332	34,332	6,436	(27,896)
Gross Direct Income	(7,000)	(7,000)	(1,220)	5,780
Net Direct Expenditure/(Income) Total:	182,418	202,838	131,222	(71,616)
Support Services Recharges	(182,420)	(182,420)	(131,220)	51,200
Capital Charges	0	0	0	0
Total:	(2)	20,418	2	(20,416)

Delay in implementing revised structure and vacant posts.  
No events held this year due to COVID-19 restrictions.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Mayor	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	9,453	9,453	7,029	(2,424)
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	9,453	9,453	7,029	(2,424)
Support Services Recharges	15,110	15,110	14,790	(320)
Capital Charges	0	0	0	0
Total:	24,563	24,563	21,819	(2,744)

No major variances.  
See note 1 at the top of this appendix which covers explanation for change in recharges.

Events	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	6,064	9,137	5,146	(3,991)
Gross Direct Income	(6,100)	(6,100)	(265)	5,835
Net Direct Expenditure/(Income) Total:	(36)	3,037	4,881	1,844
Support Services Recharges	85,310	85,310	78,490	(6,820)
Capital Charges	0	0	0	0
Total:	85,274	88,347	83,371	(4,976)

No major variances.  
See note 1 at the top of this appendix which covers explanation for change in recharges.

<b>Total Communications, Marketing and Events:</b>	<b>621,474</b>	<b>611,333</b>	<b>421,725</b>	<b>(189,608)</b>
<b>Total Communications, Marketing and Events excluding capital charges and recharges:</b>	<b>638,967</b>	<b>628,826</b>	<b>493,091</b>	<b>(135,735)</b>
<b>Total Communications, Marketing and Events excluding recharges:</b>	<b>745,124</b>	<b>734,983</b>	<b>604,295</b>	<b>(130,688)</b>

**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21****Environmental Services**

Environmental Health	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	1,167,035	1,072,873	966,331	(106,542)
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Underspend due to staff vacancies. £45k has been transferred to earmarked reserves to cover fixed term contracts in future years, following a delay in the positions being filled.

Non-pay	808,002	813,002	753,166	(59,836)
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Reduction of beach patrols due to COVID-19 restrictions at the start of the season (£15k). Reduction in dog warden fees of (£13k) but is offset by a reduction in income. IT software licensing costs reduced by (£8k). Funeral costs did not increase as estimated due to Covid giving (£20k) variance.

Gross Direct Income	(121,175)	(121,175)	(195,959)	(74,784)
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Inspections and premises searches stopped due to COVID-19 restrictions and only limited service resumed during non-lockdown periods, resulting in a reduction in income of £21k. (£86k) grant funding received for Port Health after leaving EU will be utilised in 21/22

Net Direct Expenditure/(Income) Total:	1,853,862	1,764,700	1,523,538	(241,162)
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Support Services Recharges	337,460	337,460	224,620	(112,840)
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See note 1 at the top of this appendix which covers explanation for change in recharges.

Capital Charges	9,340	9,340	9,340	0
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Total:	2,200,662	2,111,500	1,757,499	(354,001)
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Selective Licensing	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	73,453	71,669	88,418	16,749
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Non-pay	1,746	1,746	1,913	167
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Gross Direct Income	(50,000)	(50,000)	(36,007)	13,993
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Net Direct Expenditure/(Income) Total:	25,199	23,415	54,324	30,909
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Scheme is self funded by prior year's fee income.

Support Services Recharges	52,460	52,460	29,490	(22,970)
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See note 1 at the top of this appendix which covers explanation for change in recharges.

Capital Charges	0	0	0	0
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Total:	77,659	75,875	83,814	7,939
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Grounds Maintenance	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0
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Non-pay	571,645	571,645	511,036	(60,609)
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Gross Direct Income	(44,950)	(44,950)	(60,986)	(16,036)
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Net Direct Expenditure/(Income) Total:	526,695	526,695	450,050	(76,645)
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(£71k) rebate for fuloughed GYBS staff during initial 2020 lockdown. £16k additional verge cutting recharged to NCC. Additional verge cutting recharged.

Support Services Recharges	24,240	24,240	22,220	(2,020)
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See note 1 at the top of this appendix which covers explanation for change in recharges.

Capital Charges	84,906	84,906	82,079	(2,827)
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Total:	635,841	635,841	554,349	(81,492)
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Street Cleansing	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0
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Non-pay	651,499	651,499	651,764	265
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Gross Direct Income	0	0	0	0
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Net Direct Expenditure/(Income) Total:	651,499	651,499	651,764	265
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No major variances.

Support Services Recharges	19,580	19,580	17,190	(2,390)
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See note 1 at the top of this appendix which covers explanation for change in recharges.

Capital Charges	0	0	0	0
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Total:	671,079	671,079	668,954	(2,125)
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**Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2020/21**

Waste Management	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	97,030	96,138	69,127	(27,011)
Non-pay	2,719,473	2,791,463	2,863,740	72,277
Gross Direct Income	(1,479,388)	(1,479,388)	(1,510,901)	(31,513)
Net Direct Expenditure/(Income) Total:	1,337,115	1,408,213	1,421,966	13,753
Support Services Recharges	169,300	169,300	120,310	(48,990)
Capital Charges	18,011	18,011	20,050	2,039
Total:	1,524,426	1,595,524	1,562,326	(33,198)

GYBS Operations Director commenced August 2020, offset by an extension to the contract management fee payable to GYBS.

The total variance reflects the GYBS management contract which was extended to October 2020 to allow for vacancy cover and a handover period, along with one-off costs from a restructure. There is also an underspend due to litter and recycling campaigns being delayed due to Covid, so will run in 2021/22 instead with the budget carried forward. £22k additional gate fees for higher volume of waste disposal, which is offset by income.

£70k loss from garden and bulky waste collection suspended for 6 weeks during first 2020 lockdown. Recycling higher than previous years due to the volume being generated due to more people staying at home giving (£86k) additional income, partially off-set by increased gate fees. (£20k) from new wheeled bins issued.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Licensing	Original Budget 2020/21 £	Current Budget 2020/21 £	Out turn 2020/21 £	Variance £
Gross Direct Expenditure:				
Pay	68,794	94,625	95,725	1,100
Non-pay	39,077	39,077	23,881	(15,196)
Gross Direct Income	(277,113)	(277,113)	(259,325)	17,788
Net Direct Expenditure/(Income) Total:	(169,242)	(143,411)	(139,718)	3,693
Support Services Recharges	62,040	62,040	108,340	46,300
Capital Charges	0	0	0	0
Total:	(107,202)	(81,371)	(31,378)	49,993

Reduction in IT software maintenance costs of (£10k) as the budget was estimated too high.

Reduction in license fee income due to COVID-19, predominately premises licenses of £12k.

See note 1 at the top of this appendix which covers explanation for change in recharges.

Total Environmental Services:	5,002,465	5,008,448	4,595,564	(412,884)
Total Environmental Services excluding capital charges and recharges:	4,225,128	4,231,111	3,961,925	(269,186)
Total Environmental Services excluding recharges:	4,337,385	4,343,368	4,073,394	(269,974)

Total for Services:	11,210,730	11,298,843	7,135,272	(4,163,571)
Total for Services excluding capital charges and recharges:	10,852,766	10,940,879	6,924,848	(4,016,031)
Total for Services excluding recharges:	12,938,181	13,026,294	8,864,992	(4,161,302)

GENERAL FUND RESERVES STATEMENT - 2020/21 OUTTURN		Closing Balance 31/03/20	Actual Movement (inc forecast) 2020/21	Closing Balance 31/03/21	Budgeted Movement 2021/22	Budgeted Closing Balance 31/03/22	Budgeted Movement 2022/23	Budgeted Closing Balance 31/03/23
Summary and Purpose of Reserve		£	£	£	£	£	£	£
<b>Planning Delivery Grant</b>	The reserve is planned to be used to provide service improvements in Planning, and deliver the Local Development Framework.	62,360	0	62,360	0	62,360	0	62,360
<b>Insurance Fund</b>	The Council budgets for a level of excess being charged to the Service Accounts annually. Any under provision is met from the Insurance Fund, and any surplus is transferred to the fund.	311,719	12,571	324,290	0	324,290	0	324,290
<b>DFG top-up capital loans &amp; grant fund</b>	The Council will utilise this funding for capital expenditure incurred in the Wellesley Rd, Sandown Rd, Euston Rd & Paget Rd areas.	350,270	49,730	400,000	0	400,000	0	400,000
<b>Restricted use grant</b>	This reserve holds unspent grants received for specific purposes for which the spend has not yet been incurred.	934,621	(128,828)	805,793	(3,946)	801,847	(41,115)	760,732
<b>Invest to Save</b>	To be used to fund one-off costs associated with projects that will deliver future efficiencies and savings including costs associated with restructures.	1,553,339	0	1,553,339	0	1,553,339	0	1,553,339
<b>Specific budget</b>	This reserve is utilised as expenditure is incurred.	192,363	(53,036)	139,327	1,563	140,890	(22,012)	118,878
<b>LEGI</b>	As costs are incurred, these are offset by the reserve.	123,671	(49,730)	73,941	0	73,941	0	73,941
<b>Repairs and Maintenance</b>	This reserve is utilised as expenditure is incurred.	302,350	0	302,350	0	302,350	0	302,350
<b>Waste Management</b>	This reserve is utilised as expenditure is incurred in relation to the service.	25,170	0	25,170	(11,375)	13,795	(11,375)	2,420
<b>Collection Fund (Business Rates)</b>	Earmarked to mitigate the fluctuations in business rate income between years.	1,883,945	92,865	1,976,810	(100,000)	1,876,810	0	1,876,810
<b>Community Housing Fund</b>	This represents grants previously received to assist with the delivery of Community Housing.	543,187	(27,500)	515,687	(30,000)	485,687	(30,000)	455,687
<b>Enforcement</b>	Earmarked for enforcement related works to address issues and bring properties back into use.	41,570	0	41,570	0	41,570	0	41,570
<b>Special Projects</b>	Earmarked for projects and for use as matched funding as appropriate to access external funding, Includes capital and revenue projects.	553,982	134,893	688,874	(118,316)	570,558	(79,035)	491,523
<b>Treasury Management</b>	This reserve is held to mitigate year on year fluctuations of investment income received.	200,000	0	200,000	0	200,000	0	200,000

GENERAL FUND RESERVES STATEMENT - 2020/21 OUTTURN		Closing Balance 31/03/20	Actual Movement (inc forecast) 2020/21	Closing Balance 31/03/21	Budgeted Movement 2021/22	Budgeted Closing Balance 31/03/22	Budgeted Movement 2022/23	Budgeted Closing Balance 31/03/23
Summary and Purpose of Reserve		£	£	£	£	£	£	£
<b>Asset Management</b>	This reserve is held to mitigate the impact of fluctuations between financial years from income received from Council assets and properties, in addition it includes re-allocation from other reserves to be used for investments in Council assets including current and future asset enhancements.	1,798,257	0	1,798,257	(257,300)	1,540,957	(204,753)	1,336,204
<b>Benefits and Revenues</b>	Earmarking of grants and underspends to be used for the service and mitigation of subsidy impacts.	144,621	418,815	563,436	(418,815)	144,621	0	144,621
<b>Homelessness</b>	To be utilised for service expenditure for the reduction in homelessness.	280,821	150,138	430,958	(164,963)	265,995	(13,905)	252,090
<b>Coast Protection</b>	Established as part of the 2019/20 budget process for match funding and mitigate one-off costs in relation to coast protection.	115,000	(40,725)	74,275	0	74,275	0	74,275
<b>Empty Business Property Incentive Fund</b>	Earmarking of funds to be used for incentivising bringing properties back into use.	100,000	0	100,000	0	100,000	0	100,000
<b>Covid</b>	This reserve is utilised as expenditure is incurred and represents the covid funding received in the final quarter of 2020/21 for which spend has not been incurred but is committed.	0	1,030,222	1,030,222	(1,030,222)	0	0	0
<b>Collection fund income compensation</b>	To be utilised to fund deficit in collection fund. Significant movement in 2020/21 reflects the collection fund adjustment account in respect of Covid to be utilised in 2021/22.	0	10,297,273	10,297,273	(10,054,473)	242,800	0	242,800
<b>Other Reserves</b>	These Reserves are budget carry forwards to be used in future years	1,330,746	954,723	2,285,470	(47,621)	2,237,849	(10,000)	2,227,849
<b>Total GF Earmarked Reserves</b>		<b>10,847,990</b>	<b>12,841,411</b>	<b>23,689,401</b>	<b>(12,235,468)</b>	<b>11,453,933</b>	<b>(412,195)</b>	<b>11,041,738</b>
<b>General Fund Reserve</b>	Current recommended balance of £3 million (as at Feb 2021)	<b>3,490,287</b>	<b>0</b>	<b>3,490,287</b>	<b>(326,916)</b>	<b>3,163,371</b>	<b>0</b>	<b>3,163,371</b>
<b>Total General Fund Reserves</b>		<b>14,338,276</b>	<b>12,841,411</b>	<b>27,179,688</b>	<b>(12,562,384)</b>	<b>14,617,304</b>	<b>(412,195)</b>	<b>14,205,109</b>



**Appendix D - General Fund Capital Programme - Detail - 2020/21**

Services & Projects	Budget Expenditure £000				2020/21 Expenditure £000	2020/21 Actual Financing - £000				2021/22 Onwards
	Rolled Forward 19/20 Budget	Approved 20/21 Budget	Original 20/21 Budget	Updated 20/21 Budget	Outturn	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts	(Roll forward from 20/21)
COVID Equipment				34	34	-	34	-	-	-
CCTV Upgrade - Town Centre	533	-	533	180	180	40	140	-	-	-
<b>Total: Executive</b>	<b>533</b>	<b>-</b>	<b>533</b>	<b>214</b>	<b>214</b>	<b>40</b>	<b>174</b>	<b>-</b>	<b>-</b>	<b>-</b>
Childrens Playground Refurbishment	87	-	87	87	0	0	-	-	-	86
Cobholm Skate Park	99	-	99	99	96	71	25	-	-	-
Wellesley CCTV	15	-	15	15	-	-	-	-	-	15
<b>Total: Neighbourhood Management</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>96</b>	<b>71</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>101</b>
St Nicholas Minster West Boundary Wall	95	-	95	95	-	-	-	-	-	95
St Nicholas car park North Boundary Wall	25	-	25	25	-	-	-	-	-	25
Rebuilding sections of Great Yarmouth Cemetry Wall - East Road	9	-	9	28	20	20	-	-	-	-
Crematorium Roof Works	-	-	-	22	-	-	-	-	-	22
Crematorium Tearooms	444	-	444	444	11	11	-	-	-	433
<b>Total: Customer Services</b>	<b>574</b>	<b>-</b>	<b>574</b>	<b>614</b>	<b>31</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>575</b>
Health and Leisure (Marina) Centre	24,509	-	24,509	24,509	4,860	1,621	2,174	260	805	19,649
The Waterways	33	-	33	33	29	-	29	-	-	4
Phoenix Pool & Gym car park extension	130	-	130	130	-	-	-	-	-	130
Winter Programme	-	-	-	835	200	-	200	-	-	635

**Appendix D - General Fund Capital Programme - Detail - 2020/21**

Services & Projects	Budget Expenditure £000				2020/21 Expenditure £000	2020/21 Actual Financing - £000				2021/22 Onwards
	Rolled Forward 19/20 Budget	Approved 20/21 Budget	Original 20/21 Budget	Updated 20/21 Budget	Outttturn	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts	(Roll forward from 20/21)
Heritage Action Zone				70	45	-	43	3	-	25
Great Yarmouth Preservation Trust Loans	230	-	230	340	340	340	-	-	-	-
<b>Total: Inward Investment</b>	<b>24,902</b>	<b>-</b>	<b>24,902</b>	<b>25,917</b>	<b>5,475</b>	<b>1,961</b>	<b>2,445</b>	<b>263</b>	<b>805</b>	<b>20,442</b>
Disabled Facilities Grants	61	1,188	1,249	1,385	534	-	534	-	-	851
Better Care Fund Projects	6	-	6	53	47	-	47	-	-	5
Empty Homes	511	-	511	511	0	0	-	-	-	510
DFG Top-up Grants	250	-	250	250	-	-	-	-	-	250
DFG Top-up Loans	150	-	150	150	-	-	-	-	-	150
Norfolk & Waveney Equity Loan Scheme	32	-	32	36	-	-	-	-	-	36
Equity Home Improvement Loans	531	-	531	545	-	-	-	-	-	545
HMOs /Guesthouse Purchase & Repair Scheme	1,912	-	1,912	1,912	173	173	-	-	-	1,739
Acquisition of property for transitional housing	-	-	-	1,646	6	6	-	-	-	1,640
Community Housing Fund Loans	540	-	540	540	-	-	-	-	-	540
<b>Total: Housing</b>	<b>3,992</b>	<b>1,188</b>	<b>5,180</b>	<b>7,027</b>	<b>761</b>	<b>180</b>	<b>581</b>	<b>-</b>	<b>-</b>	<b>6,266</b>
ICT Investment to deliver GYBC ICT Strategy	384	395	779	739	309	309	-	-	-	430
<b>Total: IT, Communications &amp; Marketing</b>	<b>384</b>	<b>395</b>	<b>779</b>	<b>739</b>	<b>309</b>	<b>309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>430</b>

**Appendix D - General Fund Capital Programme - Detail - 2020/21**

Services & Projects	Budget Expenditure £000				2020/21 Expenditure £000	2020/21 Actual Financing - £000				2021/22 Onwards
	Rolled Forward 19/20 Budget	Approved 20/21 Budget	Original 20/21 Budget	Updated 20/21 Budget	Outtturn	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts	(Roll forward from 20/21)
Public Toilet Refurbishment Programme	45	-	45	45	-	-	-	-	-	45
Footway Lighting	82	300	382	382	172	172	-	-	-	211
Gorleston High Street car park resurfacing	6	-	6	6	-	-	-	-	-	-
Esplande Resurfacing	331	-	331	246	-	-	-	-	-	246
GY Flood Defence Scheme Epoch 2	50	-	50	50	50	50	-	-	-	-
Beach Huts	51	-	51	146	68	-	-	-	68	79
Council Chamber relocation	122	-	122	157	4	4	-	-	-	153
Claydon Pavilion				404	21	-	21	-	-	383
Beacon Park Projects	500	-	500	500	(93)	(93)	-	-	-	500
Market Place Redevelopment	4,477	-	4,477	4,727	625	625	-	-	-	4,102
North Quay Redevelopment	2,361	-	2,361	2,361	10	10	-	-	-	2,351
Winter Gardens	7	900	907	907	43	43	-	-	-	864
Hopton Section 106 funded playground works	-	-	-	-	-	-	-	-	-	-
Energy Park - South Denes	1,845	-	1,845	1,845	-	-	-	-	-	1,845
<b>Total: Property &amp; Asset Management</b>	<b>9,878</b>	<b>1,200</b>	<b>11,078</b>	<b>11,777</b>	<b>900</b>	<b>812</b>	<b>21</b>	<b>-</b>	<b>68</b>	<b>10,779</b>
<b>Overall Total</b>	<b>40,462</b>	<b>2,783</b>	<b>43,245</b>	<b>46,488</b>	<b>7,786</b>	<b>3,404</b>	<b>3,246</b>	<b>263</b>	<b>873</b>	<b>38,593</b>

**Appendix E - General Fund Capital Programme - Detail - 2021/22**

Services & Projects	Budget Expenditure £000				21/22 Financing - £000				2022/23 Onwards
	Rolled Forward 20/21 Budget	Approved 21/22 Budget	Original 21/22 Budget	Updated 21/22 Budget	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts	
CCTV Upgrade - Town Centre	-	76	76	76	76	-	-	-	0
Human Resources Job Evaluation system	-	21	21	21	21	-	-	-	0
<b>Total: Executive</b>	-	<b>97</b>	<b>97</b>	<b>97</b>	<b>97</b>	-	-	-	<b>0</b>
Childrens Playground Refurbishment	86	-	86	86	86	-	-	-	0
Wellesley CCTV	15	-	15	15	15	-	-	-	-
Wellesley Track	-	-	-	-	-	-	-	-	-
<b>Total: Communities</b>	<b>101</b>	-	<b>101</b>	<b>101</b>	<b>101</b>	-	-	-	<b>0</b>
St Nicholas Minster West Boundary Wall	95	-	95	95	95	-	-	-	0
St Nicholas car park north Boundary Wall	25	-	25	25	25	-	-	-	-
Crematorium Office Roof Works	22	-	22	22	22	-	-	-	0
Crematorium Main Roof Works	-	-	-	70	70	-	-	-	-
Crematorium Tearooms	433	-	433	433	433	-	-	-	0
<b>Total: Customer Services</b>	<b>575</b>	-	<b>575</b>	<b>645</b>	<b>645</b>	-	-	-	<b>0</b>
Health and Leisure (Marina) Centre	19,649	-	19,649	19,649	16,027	2,426	-	1,195	4,649
The Waterways	4	-	4	4	-	4	-	-	0
Phoenix Pool & Gym car park extension	130	-	130	130	130	-	-	-	-
Winter Programme	635	-	635	635	-	635	-	-	0
Heritage Action Zone	25	-	25	25	-	25	-	-	0
<b>Total: Inward Investment</b>	<b>20,442</b>	-	<b>20,442</b>	<b>20,442</b>	<b>16,157</b>	<b>3,090</b>	-	<b>1,195</b>	<b>4,648</b>
Disabled Facilities Grants	851	1,200	2,051	2,199	-	2,177	-	22	599
Better Care Fund Projects	5	-	5	5	-	5	-	-	-
Empty Homes	510	-	510	510	482	-	-	28	260
DFG Top-up Grants	250	-	250	250	-	-	250	-	230
DFG Top-up Loans	150	-	150	150	-	-	150	-	130
Norfolk & Waveney Equity Loan Scheme	36	-	36	36	-	-	-	36	0
Equity Home Improvement Loans	545	-	545	545	-	-	-	545	495
HMOs /Guesthouse Purchase & Repair Scheme	1,739	-	1,739	1,739	1,739	-	-	-	739
Acquisition of property for transitional housing	1,640	-	1,640	1,640	782	793	-	65	640
Community Housing Fund Loans	540	-	540	540	-	-	540	-	440
<b>Total: Housing</b>	<b>6,266</b>	<b>1,200</b>	<b>7,466</b>	<b>7,614</b>	<b>3,003</b>	<b>2,974</b>	<b>940</b>	<b>697</b>	<b>3,533</b>
ICT Investment to deliver GYBC ICT Strategy	430	1,000	1,430	1,430	1,400	-	30	-	680
<b>Total: IT, Communications &amp; Marketing</b>	<b>430</b>	<b>1,000</b>	<b>1,430</b>	<b>1,430</b>	<b>1,400</b>	-	<b>30</b>	-	<b>680</b>

**Appendix E - General Fund Capital Programme - Detail - 2021/22**

Services & Projects	Budget Expenditure £000				21/22 Financing - £000				2022/23 Onwards
	Rolled Forward 20/21 Budget	Approved 21/22 Budget	Original 21/22 Budget	Updated 21/22 Budget	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts	
Public Toilet Refurbishment Programme	45	-	45	45	45	-	-	-	0
Footway Lighting	211	300	511	511	511	-	-	-	131
External Redecoration & Repair of the Wellesley Grandstand	-	74	74	74	74	-	-	-	-
Esplanade Resurfacing	246	-	246	246	246	-	-	-	96
Phoenix Pool car park soakaway	-	40	40	40	40	-	-	-	-
Beach Huts	79	-	79	79	10	-	-	69	0
Council Chamber relocation	153	-	153	153	153	-	-	-	0
Claydon Pavilion	383	-	383	383	-	363	20	-	0
Replacement Lighting in the Assembly Rooms	-	45	45	45	45	-	-	-	-
Beacon Park Projects	500	-	500	500	380	120	-	-	400
Market Place Redevelopment	4,102	-	4,102	4,102	1,252	2,850	-	-	302
North Quay Redevelopment	2,351	-	2,351	2,351	2,351	-	-	-	1,851
Winter Gardens	864	-	864	864	649	-	215	-	614
Energy Park - South Denes	1,845	-	1,845	1,845	1,845	-	-	-	1,745
<b>Total: Property &amp; Asset Management</b>	<b>10,779</b>	<b>459</b>	<b>11,238</b>	<b>11,238</b>	<b>7,601</b>	<b>3,333</b>	<b>235</b>	<b>69</b>	<b>5,139</b>
Noise Meter Replacement	-	11	11	11	11	-	-	-	0
Mobile CCTV	-	15	15	15	15	-	-	-	-
<b>Total: Environmental Health</b>	<b>-</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Overall Total</b>	<b>38,593</b>	<b>2,782</b>	<b>41,375</b>	<b>41,593</b>	<b>29,030</b>	<b>9,397</b>	<b>1,205</b>	<b>1,961</b>	<b>14,000</b>