

URN: 20-115

Report to: Policy and Resources Committee 22 October 2020

Subject: 2020/21 Period 5 Budget Monitoring Report

Report by: Financial Services Manager

RECOMMENDATIONS

It is recommended that Members:

- 1) Note the content of the report and the revised forecast for 2020/21.**
- 2) Approve the extension of the '2 hours for 1 hour' car park scheme for a further two months at the Market Place, King Street, Brewery Plain and Gorleston High Street car parks.**
- 3) Approve the capital budget of £20,605 for the replacement of the crematorium flat roof, including insulation improvements.**
- 4) Delegate to the S151 Officer and Chief Executive in consultation with the Leader the decision to join the Norfolk Business Rates Pool for 2021/22.**

1. INTRODUCTION

- 1.1. This report compares the actual expenditure and income position at the end of August 2020 to the general fund budget for 2020/21 and also presents a forecast position for the current year. The forecast has been informed by the impact of Covid 19 on the Council's budget, most significantly where the Council has incurred additional spend in response to the pandemic and also where demand led services have seen a shortfall income collected or due to be collected in the current financial year, for example car parking income. More details on the impact of Covid 19 are detailed later in the report.
- 1.2. The original base budget for 2020/21 was approved by Council in February 2020 and assumed a transfer from the general reserves of £189,458, since then the base budget has been updated to reflect in year budget virements resulting in a £109,329 requirement from reserves. This provides an updated forecast for the current year compared to this position.
- 1.3. This report gives the position for the year to the end of August 2020 and forecast outturn against this, adjusted for in year approved budget movements from reserves. The position also reflects the latest forecast of the financial impact of Covid in the current financial year.

2. BUDGET MONITORING POSITION – REVENUE

- 2.1. The General Fund Summary at Appendix A shows the high level budget monitoring position at 31 August 2020. This shows an underspend to date of (£7,156,285) compared to the profiled budget. This positive position reflects a number of variances, including the increased income from Section 31 grants, recognised as part of business rates income within Appendix A. Section 31 grants have been paid 100% upfront to Councils to assist with their response to COVID 19 by supporting potential cashflow pressures. This equates to a variance of (£1,589,728) at month 5. Secondly, the month 5 variance to budget includes (£2,630,000) of income for COVID 19 Business Grants that will be returned to the Government by the yearend and the remaining balance largely from COVID funding allocated but not yet allocated to spend. This variance is captured with the Executive service area.
- 2.2. In summary, the full year forecast shows a deficit position of **£652k** (a deficit of £543k against the updated budget of £109k). The forecast is made up of a number of variances at the service level and non service areas including the overall forecasted impact of covid 19. Further details on the financial impact of covid in the year are included at section 3. In summary, the current full year impact of Covid is expected to be **£901k**, this is after allowing for the funding that has been allocated including the expected reimbursement of income losses from the sales, fees and charges scheme. The overall impact in the year has been mitigated by proactive work including the deferring of making appointments to posts that have become vacant, overall whilst this has reduced the impact in the current year by £358k the impact of delaying some of these recruitments could delay some of the projects and priorities due to be undertaken in the current year.
- 2.3. The car park income has been significantly impacted by COVID-19 as reflected within Appendix B. This loss of income as a result of COVID has been captured within the Council's Sales, Fees and Charges return. Currently the Council is estimated that of the £1m forecast loss for the year £0.684m will be recoverable from the Government.
- 2.4. However, it is recognised that many businesses within the borough are suffering as a result of reduced foot fall within the town centre and other key locations. As a way of encouraging people to visit these areas it is recommended that the Council continue the offer a '2 hours for 1 hour' scheme for a further 3 months at the Market Place, King Street, Brewery Plain and Gorleston High Street car parks. The offer has helped to increase footfall and does not appear to have had a significant detrimental impact on income for the period it has been in place. However, it should be noted that any losses as a result of this scheme could not be included within the Sale's Fees and Charges return for any Government funding.
- 2.5. One variance to highlight, as it impacts across the services, is the change in the pay scale increase from the 2% estimated increase used when the budget was set, and the final agreed pay scales increase of 2.75%. The pay scale increase for 2020/21 was finalised in August 2020 and was backdated to the start of the financial year. This change of 0.75% in the pay scale increase has resulted in an adverse variance of £103,000 within the service expenditure section of the budget although this has been mitigated by underspends on employee costs due to turnover and vacant posts that have not yet been recruited to in the year.
- 2.6. Appendices A and B provide commentary on the more significant variances (£+/-£20,000 year to date and +/- £10,000 full year) identified from the budget monitoring process carried out between finance and services for the position at the end of period four and where there is anticipated yearend under/overspend. Appendix C provides a summary of the general fund service income and expenditure by type (e.g. employee costs).

- 2.7. The service forecasts included at Appendix A and B include estimates of the impact to the service budgets of Covid 19. These will include additional spend in response to Covid along with reduced income and rental streams.
- 2.8. The employee turnover report to the end of period 5 is 4.27% (in comparison to period 4 which was reported in 2019/20 of 5.91%). Employee turnover is the total number of leavers as a percentage of the average head count of employees over the period. In financial terms turnover will result in underspends against direct employee related budget, for example pay, NI and pension when posts become vacant up to the point of recruitment. Turnover savings will be also be accrued from restructuring and where there have been significant delays in-between a post becoming vacant and then being filled. Some of the in-year vacancy savings will be offset by the use of agency and interim appointments. Overall for the period to the end of August there is an underspend of (£546,005) of direct employee costs (per Appendix C) the detail of the more significant will have been reported in the detail included at appendix B.

3. COVID 19 – FINANCIAL IMPACT

- 3.1. Members will be familiar with the Covid funding that has been allocated to local authorities and this includes allocations of funding for the provision of grants for businesses (small business, retail hospitality and discretionary grants), council tax hardship fund, business rate relief funding and Covid 19 emergency funding. The following provides a summary of the amounts received for each of these areas.

Funding Allocated	Amount £
A) Business Grants – for payments to eligible (business) rated properties [Small business, retail hospitality and leisure grants]	35,808,000
B) Discretionary Grant Scheme – Locally set discretionary grant scheme, aimed at supporting those businesses not eligible under A grants.	1,710,000
C) Hardship Fund – Relief package for individuals suffering hardship administered through the council tax system.	1,305,536
D) Business Rate Relief – Support package for businesses in the form of business rate relief for eligible retail, hospitality and leisure properties and nursery relief.	1,770,028
E) Covid 19 Emergency Funding – To assist Local Authorities with the costs associated with responding to the emergency.	1,294,281

- 3.2. In early July the government announced a further package of financial support to local government in the form of a co-payment scheme that would compensate local authorities for irrecoverable losses from sales, fees and charges in financial year 2020/21. Further guidance on the scheme was subsequently issued and the first return has been submitted recently. The following outlines the main principles of the scheme and what is and isn't covered:
- Principle one: The income is transactional income from customer and client receipts (excluding commercial and residential rents and investment income), which is generated from the delivery of goods and services and which was budgeted for in 2020/21. Impact for GYBC – property rentals and income from lease arrangements would not be covered.
 - Principle two: As a result of COVID-19, and consequent reductions in economic activity, this income has been unavoidably lost and will not be recovered in this financial year. For

example where there has been reductions in economic activity because of lockdown and social distancing restrictions which have directly lead to lost revenues. Voluntary decisions made locally and which were not aligned to the relevant government guidance are not covered.

- Principle three: Compensation will be based on net losses. Where a local authority has been able to reduce expenditure, or has received other compensation, compensation will only be provided for the residual loss.
 - Income losses outside the scope of the scheme:
 - Investment Income from the treasury management function
 - Other commercial income including advertising
 - Rental income
 - Compensation paid to third parties for loss of revenue – for example for the operation of leisure facilities.
 - Income losses that were not included in the general fund budget for 2020/21
 - Income that can reasonably be covered in a later financial year, for example where rent holidays/deferrals have been agreed
 - Income losses that can be mitigated by reductions in expenditure or have been compensated by other government funding.
 - The scheme only covers the period 1 April 2020 to 31 March 2021.
 - The payments will be made to local authorities during the year based on a series of returns to government.
 - The scheme allows for a 5% deductible rate whereby these losses will need to be absorbed by the Council, beyond this the sales, fees and charges compensation will be 75p in every pound.
- 3.3. The income losses not covered by the scheme along with the 5% deductible and the 25p in every pound will need to be funded by the Council either from existing resources or general reserves. The period 5 monitoring position has assumed a level of funding from this scheme of £670k which will mitigate some of the income losses, this will be subject to the acceptance .
- 3.4. The overall financial impact of Covid 19 is being monitored on a monthly basis and used to inform the monthly returns to MHCLG of the impact to the financial position of the Council. Where known, the impact has been included in the budget monitoring position as detailed in the appendices to the report. The following provides a summary.
- 3.5. It is only the covid 19 emergency funding and sales, fees and charges funding that are retained by the Borough Council to mitigate the direct impact to the Council. All the funding for grants scheme etc are paid out to the eligible businesses/organisations in accordance with the schemes with remaining allocations due to be returned to the government.

4. BUSINESS RATES POOL

- 4.1. The Norfolk business rates pool has operated since the introduction of business rates retention, the pooling of business rates enables the growth from business rates generated in a financial year by the participating authorities to be retained in Norfolk as opposed to being paid over to the government had a pool arrangement not been in operation. The risks of pooling are that should any authority that is in the pool find themselves in a SafetyNet position (ie they have had a significant reduction in the business rates collected locally) this would need to be funded from the pool.
- 4.2. All Local Authorities have received an invitation to form business rates pool for 2021/22 (GYBC has been in the Norfolk business rates pool since 2018/19) for which the deadline to respond is 23 October. There is the option to revoke a pool arrangements following the publication of the provisional local government finance settlement and this decision would dissolve the pool in its entirety for the coming financial year.
- 4.3. The main risks around the establishment of a pool for Norfolk are related to the safety net and whether one or more authority fall below the safety net position, if this was to happen there would be a first call on the pooled funds to fund the safety net payments. The operation of the pool does allow all Norfolk authorities irrespective of whether they are pool members to bid for use of the pooled funds.
- 4.4. Norfolk finance officers have been undertaking business rate forecast to determine the opportunities and risks for the pooling arrangements for 2021/22 this is due to be completed in line with the timescales for the application. Due to the timescales of the decision this report is seeking delegated authority to the S151 Officer and the Chief Executive in consultation with the Leader to consider and recommend whether GYBC joins the business rates pool for 2021/22.

5. BUDGET MONITORING POSITION – SUMMARY

- 5.1. The following table provides a summary of the full year projections for the service areas along with an update use of reserves figure where applicable. The table below shows the split between the variances identified as due to the impact of COVID-19 and those unrelated to COVID-19.

Budget Area	COVID Budget Variances £'000	Non-COVID Budget Variances £'000	Total Estimated Full Year Effect £'000
Service Area	791	(422)	369
Non-Service Areas	110	20	130
Use of Reserves	0	44	44
Total (Surplus)/Deficit	901	(358)	543

- 5.2. The full details of these variances are covered within Appendices A and B that follow this report. The overall impact of Covid in the year has been partly mitigated by service underspends, whilst this mitigates the impact in the short term where some of the service underspends would have previously been earmarked for ongoing and future projects, the use in the current year reduces this resource moving forward. The overall position will continue to be monitored in the current financial year and will be reported to Management Team and Members accordingly.

6. BUDGET MONITORING POSITION – CAPITAL PROGRAMME

6.1. The original General Fund capital budget set in February 2020 for 2020/21 was £2.8m. This has been added to the final roll forward position of £39.6m from the 2019/20 capital programme. The 2020/21 capital programme has been further revised by £0.9m due to:

- The Winter Programme capital project of £0.9m following securing £0.8m Town Deal funding to finance a Winter programme of events and attractions within the borough from October 2020 to February 2021.

The capital programme budget therefore as at 31st August 2020 is £44.2m.

6.2. Not all of the capital programme budget of £44.2m will be spent at the financial yearend as a number of the budgets included are established to fund projects across financial years. The forecast capital spend for 2020/21 at the end of month 5 is £17.1m, with the remaining £27.1m to be utilised in 2021/22 and future years. Budgets that cover a number of financial years includes the following budgets:

- Health and Leisure Centre Redevelopment of £24.5m;
- HMO's/Guesthouse Purchase & Repair Scheme of £1.9m;
- Market place Redevelopment of £4.5m;
- North Quay development of £2.4m, and;
- South Denes Energy Park of £1.8m.

6.3. Actual spend up to the end of August 2020 totals £1.9m as summarised under Appendix D.

6.4. Furthermore, COVID 19 has impacted on the delivery of some capital projects to date. For example, the crematorium tea rooms project and the Health and Leisure Centre development project have been delayed at least in part due to the COVID pandemic. Also, on projects such as the disabled facilities grants and the home improvement loans COVID 19 postponed works being completed due to access restrictions to eligible homes.

6.5. As part of the 2020/21 budget setting several capital projects were approved in principal in that they were supported but required more detail ahead of releasing the funding within the capital programme.

6.6. One of these projects was the works required to the crematorium flat roof. The works are for a replacement and insulation of the flat roof covering the bereavement office, including the reception, office and vestry areas. The roof has been suffering from ongoing leaks resulting in internal damp issues within the office area and health and safety concerns have been identified.

6.7. This report is therefore requesting that the Committee approves a capital budget for these works to be completed in 2020/21 of £21,605.

7. CONCLUSIONS

7.1. The revenue budget is showing a forecast full year overspend of £542,633, this takes account of the impact of the vacancy savings in the year which has mitigated the forecast impact of Covid-19 in the current financial year.

7.2. The overall financial position will continue to be closely monitored and where appropriate, the timing of the use of reserves in the year will be considered as part of the consideration of the overall outturn position reported to members later in the year.

- 7.3. The capital 2020/21 budget stands at £44.2m as at month 5. Spend is anticipated to increase in as the year progresses but it should be noted that COVID 19 for the full year based on the expectation that capital expenditure will increase as the year progresses. Currently the forecast spend is £17.1m with £27.1m to be carried forward into future years. The position will continue to be monitored as projects progress.

8. FINANCIAL IMPLICATIONS AND RISKS

- 8.1. The details within Appendices A and B to this report highlight the significant variances including those that are estimated to result in a full year impact.
- 8.2. The overall position for 2020/21 will continue to be monitored during the year and will be reported to Management team and Members accordingly. In particular the impact of COVID-19 and funding allocations will be closely examined.

Areas of consideration: e.g. does this report raise any of the following issues and if so how have these been considered/mitigated against?

Area for consideration	Comment
Monitoring Officer Consultation:	N/A
Section 151 Officer Consultation:	Included within the detail of the report
Existing Council Policies:	N/A
Financial Implications (including VAT and tax):	Included within the detail of the report
Legal Implications (including human rights):	N/A
Risk Implications:	Included within the detail of the report
Equality Issues/EQIA assessment:	N/A
Crime & Disorder:	N/A
Every Child Matters:	N/A

Appendix A - General Fund Summary Period 5 2020/2021

	Original Budget 2020/21 £	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Net Cost of Services								
Executive	4,185,069	4,143,917	1,374,538	(4,554,420)	(5,928,958)	3,048,501	(1,095,416)	See Appendix B for details of significant variances.
Housing	784,607	757,049	311,728	400,881	89,153	886,705	129,656	
Inward Investment	2,566,498	2,514,325	1,173,949	1,305,575	131,626	2,540,573	26,248	
Planning and Growth	473,767	447,826	46,522	67,683	21,161	474,322	26,496	
Customer Services	(815,896)	(895,702)	188,234	148,746	(39,489)	97,015	992,717	
Property and Asset Management	144,575	137,957	(578,821)	(333,836)	244,985	446,462	308,505	
Communications, Marketing and Events	1,262,180	1,245,204	520,274	480,344	(39,930)	1,245,754	550	
Environmental Services	4,337,382	4,307,912	3,456,395	3,395,912	(60,483)	4,287,397	(20,515)	
	12,938,182	12,658,488	6,492,821	910,885	(5,581,936)	13,026,729	368,241	
Non Service Expenditure/Income								
Recharge to HRA	(1,727,451)	(1,727,451)	0	0	0	(1,727,451)	0	
Loan Interest Payable	1,278,393	1,278,393	280,607	302,859	22,252	1,298,393	20,000	
Interest Receivable	(296,541)	(296,541)	(128,604)	(125,643)	2,961	(186,541)	110,000	Based on current estimates interest income is anticipated to be below budget due to very low Bank of England rates.
Capital Charges Reversal	(1,979,258)	(1,979,258)	0	(1,846)	(1,846)	(1,979,258)	0	
Revenue Contribution to Capital	0	0	0	0	0	0	0	
Transfers to/(from) Earmarked Reserves	(823,984)	(901,392)	0	0	0	(857,000)	44,392	
Transfers to General Reserve	0	0	0	0	0	0	0	
Pension Back Funding	2,014,894	2,014,894	839,540	834,806	(4,733)	2,014,894	0	
Parish Precepts & Concurrent Grants	504,131	504,131	252,066	252,070	5	504,131	0	
Provision for Loan Repayment (MRP)	1,514,000	1,514,000	0	0	0	1,514,000	0	
Accounting Adjustments - soft loans, acc absences	0	0	0	0	0	0	0	
Vacancy Management & Apprenticeship Levy	(244,422)	32,551	13,563	14,919	1,356	32,551	0	
	239,762	439,327	1,257,172	1,277,165	19,993	613,719	174,392	
Income								
Council Tax - Parishes	(479,131)	(479,131)	0	0	0	(479,131)	0	
Council tax - Borough	(4,835,911)	(4,835,911)	0	(2,418)	(2,418)	(4,835,911)	0	
Business Rates	(5,238,750)	(5,238,750)	(1,770,028)	(3,359,756)	(1,589,728)	(5,238,750)	0	The high variance at month 5 refelects that the Government to aid with cashflows have paid 100% retail relief in advance, to support Council's in their response to COVID 19. This additional income will be offset by a reduction in business rates retained when this is calculated at the end of March 2021.
Revenue Support Grant	(2,062,184)	(2,062,184)	(907,361)	(907,361)	0	(2,062,184)	0	
New Homes Bonus	(372,510)	(372,510)	(186,255)	(186,255)	0	(372,510)	0	
Other Grants	0	0	0	(2,196)	(2,196)	0	0	
	(12,988,486)	(12,988,486)	(2,863,644)	(4,457,986)	(1,594,342)	(12,988,486)	0	
(Surplus)/Deficit	189,458	109,329	4,886,349	(2,269,936)	(7,156,285)	651,962	542,633	

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21**Note 1 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 2 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 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	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:							
Pay	640,754	266,982	248,150	(18,831)	631,577	(9,177)	
Non-pay	19,817	5,579	8,002	2,423	19,817	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	660,571	272,561	256,152	(16,409)	651,394	(9,177)	
Support Services Recharges	(667,750)	0	0	0	(667,750)	0	
Capital Charges	0	0	0	0	0	0	
Total:	(7,179)	272,561	256,152	(16,409)	(16,356)	(9,177)	No major variances

Legal	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	352,641	146,934	102,071	(44,863)	352,641	0	
Gross Direct Income	(35,000)	(10,417)	(19,499)	(9,082)	(30,000)	5,000	
Net Direct Expenditure/(Income) Total:	317,641	136,517	82,573	(53,944)	322,641	5,000	
Support Services Recharges	(317,640)	0	0	0	(317,640)	0	
Capital Charges	0	0	0	0	0	0	
Total:	1	136,517	82,573	(53,944)	5,001	5,000	No major variances

Equinox	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	39,862	0	4,371	4,371	65,000	25,138	
Gross Direct Income	(39,862)	(16,609)	(20,745)	(4,136)	(65,000)	(25,138)	
Net Direct Expenditure/(Income) Total:	0	(16,609)	(16,373)	236	0	0	
Support Services Recharges	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	0	(16,609)	(16,373)	236	0	0	No major variances

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21

Corporate Costs	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	132,512	35,041	42,616	7,575	131,307	(1,205)
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	132,512	35,041	42,616	7,575	131,307	(1,205)
Support Services Recharges	(132,510)	0	0	0	(132,510)	0
Capital Charges	0	0	0	0	0	0
Total:	2	35,041	42,616	7,575	(1,203)	(1,205)

No major variances

COVID 19 costs	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	2,165	2,165	4,330	4,330
Non-pay	6,193	6,193	33,285,335	33,279,142	38,867,756	38,861,563
Gross Direct Income	0	0	(38,990,961)	(38,990,961)	(39,775,314)	(39,775,314)
Net Direct Expenditure/(Income) Total:	6,193	6,193	(5,703,461)	(5,709,654)	(903,228)	(909,421)
Support Services Recharges	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0
Total:	6,193	6,193	(5,703,461)	(5,709,654)	(903,228)	(909,421)

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 of grant that will be used to offset impact of income that has not been received due to covid and also any impact of Covid at the service or non service level.

Finance	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	600,022	247,968	226,439	(21,529)	586,723	(13,299)
Non-pay	323,954	90,828	61,888	(28,939)	298,954	(25,000)
Gross Direct Income	(10,000)	0	(3,246)	(3,246)	(10,000)	0
Net Direct Expenditure/(Income) Total:	913,976	338,796	285,081	(53,714)	875,677	(38,299)
Support Services Recharges	(946,560)	0	0	0	(946,560)	0
Capital Charges	15,561	0	0	0	15,561	0
Total:	(17,023)	338,796	285,081	(53,714)	(55,322)	(38,299)

Underspend as a result of staff vacancies but positions are expected to be filled by the yearend reducing the underspend at the yearend.

Underspend on Internal Audit Plan expected due to slippage of some of the planned audit to 2021/22 due to Covid delays.

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21

North Quay/Conge Project	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	0	0	8,496	8,496	0	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	0	8,496	8,496	0	0
Support Services Recharges	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0
Total:	0	0	8,496	8,496	0	0

No major variances

ICT	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	431,036	181,349	122,733	(58,616)	346,036	(85,000)
Non-pay	825,845	151,499	149,789	(1,710)	829,025	3,180
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	1,256,881	332,848	272,522	(60,327)	1,175,061	(81,820)
Support Services Recharges	(1,393,910)	0	0	0	(1,393,910)	0
Capital Charges	126,329	0	0	0	126,329	0
Total:	(10,700)	332,848	272,522	(60,327)	(92,520)	(81,820)

Vacant posts within the department anticipated to continue until the yearend.

Corporate Strategy	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	82,868	34,528	21,925	(12,603)	65,386	(17,482)
Non-pay	943	394	1,907	1,513	943	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	83,811	34,922	23,832	(11,090)	66,329	(17,482)
Support Services Recharges	(85,950)	0	0	0	(85,950)	0
Capital Charges	0	0	0	0	0	0
Total:	(2,139)	34,922	23,832	(11,090)	(19,621)	(17,482)

Underspend due to Corporate Policy & Performance Officer vacancy.

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21

Elections	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	173,804	43,877	44,137	260	175,792	1,988
Non-pay	122,525	8,762	8,647	(115)	122,525	0
Gross Direct Income	(114,700)	(292)	(5,263)	(4,971)	(114,700)	0
Net Direct Expenditure/(Income) Total:	181,629	52,347	47,520	(4,826)	183,617	1,988
Support Services Recharges	40,700	0	0	0	40,700	0
Capital Charges	0	0	0	0	0	0
Total:	222,329	52,347	47,520	(4,826)	224,317	1,988

With elections postponed until May 2021 only individual electrical registration (IER) is likely to occur this year. Establishment is on budget and any loss of income is expected to be offset by a reduction in expenses given the nature of elections.

Human Resources	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	398,574	165,865	131,238	(34,627)	353,574	(45,000)
Non-pay	50,239	16,058	15,384	(674)	50,239	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	448,813	181,923	146,622	(35,300)	403,813	(45,000)
Support Services Recharges	(456,810)	0	0	0	(456,810)	0
Capital Charges	0	0	0	0	0	0
Total:	(7,997)	181,923	146,622	(35,300)	(52,997)	(45,000)

Staff vacancies for part of the year resulting in underspend

Total Executive:	183,487	1,374,538	(4,554,420)	(5,928,958)	(911,929)	(1,095,416)
Total Executive excluding capital charges and recharges:	4,143,917	1,374,538	(4,554,420)	(5,928,958)	3,048,501	(1,095,416)
Total Executive excluding recharges:	4,143,917	1,374,538	(4,554,420)	(5,928,958)	3,048,501	(1,095,416)

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21**Housing**

Housing Needs	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:							
Pay	594,423	247,322	285,383	38,061	667,065	72,642	Increased temporary staffing levels in order to manage demand during COVID-19. Pay costs are being met from the Homelessness reserve.
Non-pay	484,665	154,288	112,678	(41,610)	488,955	4,290	Reduced general B&B and temporary accommodation costs, as resources have been as a direct result of COVID 19 during lockdown. Increased B&B costs are reflected within COVID 19 section under Executive year to date.
Gross Direct Income	(612,372)	(172,541)	(140,477)	32,064	(685,014)	(72,642)	Reduced income recovery year to date. This will continue to be closely monitored for the remainder of the year, in order to meet recovery targets. Increased funds drawn from the Homelessness reserve forecast to meet increase pay costs in year.
Net Direct Expenditure/(Income) Total:	466,716	229,069	257,584	28,515	471,006	4,290	
Support Services Recharges	370,350	0	0	0	370,350	0	
Capital Charges	11,769	0	0	0	11,769	0	
Total:	848,835	229,069	257,584	28,515	853,125	4,290	

Housing Strategy	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:							
Pay	172,146	71,727	80,246	8,519	172,146	0	
Non-pay	43,685	17,868	15,821	(2,047)	43,685	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	215,831	89,595	96,067	6,471	215,831	0	
Support Services Recharges	84,700	0	0	0	84,700	0	
Capital Charges	22,603	0	0	0	22,603	0	
Total:	323,134	89,595	96,067	6,471	323,134	0	No major variances

Traveller's Site/Gapton Hall	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	62,306	25,961	21,508	(4,453)	62,306	0	
Gross Direct Income	(100,331)	(28,013)	(10,952)	17,061	(100,331)	0	
Net Direct Expenditure/(Income) Total:	(38,025)	(2,052)	10,556	12,608	(38,025)	0	
Support Services Recharges	18,030	0	0	0	18,030	0	
Capital Charges	0	0	0	0	0	0	
Total:	(19,995)	(2,052)	10,556	12,608	(19,995)	0	No major variances

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Better Care Fund (NEW)	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	92,278	38,075	36,865	(1,210)	92,278	0
Non-pay	26,079	4,678	618	(4,060)	26,079	0
Gross Direct Income	(149,069)	(71,553)	(69,422)	2,131	(149,069)	0
Net Direct Expenditure/(Income) Total:	(30,712)	(28,801)	(31,939)	(3,139)	(30,712)	0
Support Services Recharges	65,760	0	0	0	65,760	0
Capital Charges	0	0	0	0	0	0
Total:	35,048	(28,801)	(31,939)	(3,139)	35,048	0

No major variances

Safe at Home	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	268,377	110,865	111,300	434	268,377	0
Non-pay	66,308	11,905	5,005	(6,900)	66,308	0
Gross Direct Income	(225,818)	(98,853)	(47,691)	51,162	(100,452)	125,366
Net Direct Expenditure/(Income) Total:	108,867	23,917	68,614	44,697	234,233	125,366
Support Services Recharges	108,950	0	0	0	108,950	0
Capital Charges	0	0	0	0	0	0
Total:	217,817	23,917	68,614	44,697	343,183	125,366

As a result of COVID 19, reduced adaptation referrals have been received. Overall forecast fee income loss of approximately 80% for the financial year.

Total Housing:	1,404,839	311,728	400,881	89,153	1,534,495	129,656
Total Housing excluding capital charges and recharges:	722,677	311,728	400,881	89,153	852,333	129,656
Total Housing excluding recharges:	757,049	311,728	400,881	89,153	886,705	129,656

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21**Inward Investment**

Projects and Programmes	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	233,465	96,536	97,857	1,322	233,465	0
Non-pay	4,702	1,959	1,932	(27)	4,702	0
Gross Direct Income	(3)	(1)	0	1	(3)	0
Net Direct Expenditure/(Income) Total:	238,164	98,494	99,789	1,295	238,164	0
Support Services Recharges	221,100	0	0	0	221,100	0
Capital Charges	0	0	0	0	0	0
Total:	459,264	98,494	99,789	1,295	459,264	0

No major variances

Future High Street Fund	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	43,115	43,115	58,708	15,593	43,115	0
Gross Direct Income	0	0	(13,646)	(13,646)	0	0
Net Direct Expenditure/(Income) Total:	43,115	43,115	45,062	1,947	43,115	0
Support Services Recharges	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0
Total:	43,115	43,115	45,062	1,947	43,115	0

No major variances

Offshore Wind Project	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	48,708	20,295	7,954	(12,341)	48,708	0
Non-pay	0	0	0	0	0	0
Gross Direct Income	(42,804)	(17,835)	2,790	20,625	(42,804)	0
Net Direct Expenditure/(Income) Total:	5,904	2,460	10,744	8,284	5,904	0
Support Services Recharges	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0
Total:	5,904	2,460	10,744	8,284	5,904	0

No major variances

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Inclusion Project (ESF)	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	60,286	25,120	4,167	(20,952)	60,286	0 Staff vacancies giving rise to underspend.
Non-pay	75,694	2,119	544	(1,575)	75,694	0
Gross Direct Income	(93,469)	0	106,000	106,000	(93,469)	0 Grant claim income from 1920 still not received at month 5 but should have been recovered by the yearend.
Net Direct Expenditure/(Income) Total:	42,511	27,239	110,711	83,472	42,511	0
Support Services Recharges	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0
Total:	42,511	27,239	110,711	83,472	42,511	0

Towns Fund	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	12,250	12,250	12,250	0	12,250	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	12,250	12,250	12,250	0	12,250	0
Support Services Recharges	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0
Total:	12,250	12,250	12,250	0	12,250	0 No major variances

Parks and Outdoor spaces	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	193,205	147,946	149,447	1,501	193,205	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	193,205	147,946	149,447	1,501	193,205	0
Support Services Recharges	33,050	0	0	0	33,050	0
Capital Charges	3,522	0	0	0	3,522	0
Total:	229,777	147,946	149,447	1,501	229,777	0 No major variances

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Outdoor Sports	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0	0	0
Non-pay	438,857	412,241	397,471	(14,770)	438,857	0
Gross Direct Income	(98,974)	(62,330)	(26,005)	36,325	(56,907)	42,067

Due to COVID 19 closure restrictions reduced income is expected in 2021.

Net Direct Expenditure/(Income) Total:	339,883	349,911	371,466	21,555	381,950	42,067
Support Services Recharges	26,110	0	0	0	26,110	0
Capital Charges	50,385	0	0	0	50,385	0
Total:	416,378	349,911	371,466	21,555	458,445	42,067

CCTV	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0	0	0
Non-pay	146,800	75,876	76,310	434	146,800	0
Gross Direct Income	(4,000)	(4,000)	(4,000)	0	(4,000)	0

Net Direct Expenditure/(Income) Total:	142,800	71,876	72,310	434	142,800	0
Support Services Recharges	19,420	0	0	0	19,420	0
Capital Charges	0	0	0	0	0	0
Total:	162,220	71,876	72,310	434	162,220	0

No major variances

Culture and Leisure	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:

Pay	18,529	7,720	7,578	(142)	18,529	0
Non-pay	136,274	35,403	43,176	7,773	136,274	0
Gross Direct Income	(20,000)	0	0	0	(20,000)	0

Net Direct Expenditure/(Income) Total:	134,803	43,123	50,754	7,630	134,803	0
Support Services Recharges	36,490	0	0	0	36,490	0
Capital Charges	0	0	0	0	0	0
Total:	171,293	43,123	50,754	7,630	171,293	0

No major variances

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Voluntary Sector Grants	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	54,500	54,500	60,000	5,500	54,500	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	54,500	54,500	60,000	5,500	54,500	0
Support Services Recharges	19,590	0	0	0	19,590	0
Capital Charges	0	0	0	0	0	0
Total:	74,090	54,500	60,000	5,500	74,090	0

No major variances

Indoor Leisure - Phoenix Pool & Marina Centre	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	226,435	101,561	91,395	(10,167)	226,435	0
Gross Direct Income	(40,064)	(10,016)	9,995	20,011	0	40,064
Net Direct Expenditure/(Income) Total:	186,371	91,545	101,390	9,844	226,435	40,064
Support Services Recharges	51,340	0	0	0	51,340	0
Capital Charges	379,843	0	0	0	379,843	0
Total:	617,554	91,545	101,390	9,844	657,618	40,064

Due to COVID 19 closure restrictions no profit income is expected in 2021.

Neighbourhood Management	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	281,948	117,179	100,844	(16,334)	234,813	(47,135)
Non-pay	663,753	195,383	189,945	(5,438)	663,753	0
Gross Direct Income	(656,796)	(218,932)	(222,761)	(3,829)	(656,796)	0
Net Direct Expenditure/(Income) Total:	288,905	93,630	68,028	(25,601)	241,770	(47,135)
Support Services Recharges	(7,260)	0	0	0	(7,260)	0
Capital Charges	0	0	0	0	0	0
Total:	281,645	93,630	68,028	(25,601)	234,510	(47,135)

Staff vacancies held reflect a £16k underspend year to date. These vacancies are forecast to continue for the remainder of 2021.

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Waterways	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	34,011	14,172	28,645	14,472	34,011	0
Non-pay	56,648	23,248	34,851	11,603	56,648	0
Gross Direct Income	(31,725)	(31,725)	(46,591)	(14,866)	(31,725)	0
Net Direct Expenditure/(Income) Total:	58,934	5,695	16,904	11,209	58,934	0
Support Services Recharges	39,230	0	0	0	39,230	0
Capital Charges	8,000	0	0	0	8,000	0
Total:	106,164	5,695	16,904	11,209	106,164	0

No major variances

Conservation	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	119,969	49,987	52,637	2,650	119,969	0
Non-pay	111,134	28,473	55,247	26,775	81,134	(30,000)
Gross Direct Income	(30,000)	0	(16,813)	(16,813)	(8,748)	21,252
Net Direct Expenditure/(Income) Total:	201,103	78,460	91,071	12,611	192,355	(8,748)
Support Services Recharges	24,400	0	0	0	24,400	0
Capital Charges	25,408	10,587	0	(10,587)	25,408	0
Total:	250,911	89,046	91,071	2,025	242,163	(8,748)

Full Year forecast for R&M works reduced due to COVID 19 - only emergency works currently underway.
Year to date income offsets prior year accrual. Grant income expected in 2021 reduced due to advanced payment of funding being used in prior year.

Economic Development	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	100,390	41,829	30,119	(11,710)	100,390	0
Non-pay	2,501	625	244	(381)	2,501	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	102,891	42,454	30,363	(12,091)	102,891	0
Support Services Recharges	200,010	0	0	0	200,010	0
Capital Charges	0	0	0	0	0	0
Total:	302,901	42,454	30,363	(12,091)	302,901	0

No major variances

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Enterprise GY	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	1,828	666	12,006	11,340	1,828	0
Gross Direct Income	0	0	3,280	3,280	0	0
Net Direct Expenditure/(Income) Total:	1,828	666	15,286	14,620	1,828	0
Support Services Recharges	8,060	0	0	0	8,060	0
Capital Charges	0	0	0	0	0	0
Total:	9,888	666	15,286	14,620	9,888	0

No major variances

Enterprise Zone	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	1,085,143	0	0	0	1,085,143	0
Gross Direct Income	(1,085,143)	0	0	0	(1,085,143)	0
Net Direct Expenditure/(Income) Total:	0	0	0	0	0	0
Support Services Recharges	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0
Total:	0	0	0	0	0	0

No major variances

Total Inward Investment:	3,185,865	1,173,949	1,305,575	131,626	3,212,113	26,248
Total Inward Investment excluding capital charges and recharges:	2,047,167	1,163,362	1,305,575	142,212	2,073,415	26,248
Total Inward Investment excluding recharges:	2,514,325	1,173,949	1,305,575	131,626	2,540,573	26,248

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21**Planning and Growth**

Building Control	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:						
Pay	242,530	101,053	86,168	(14,885)	227,530	(15,000)
Non-pay	37,939	13,590	10,333	(3,257)	37,939	0
Gross Direct Income	(295,500)	(114,375)	(52,776)	61,599	(232,500)	63,000
Net Direct Expenditure/(Income) Total:	(15,031)	268	43,726	43,457	32,969	48,000
Support Services Recharges	93,610	0	0	0	93,610	0
Capital Charges	0	0	0	0	0	0
Total:	78,579	268	43,726	43,457	126,579	48,000

Vacancy held in the first five months is expected to be filled during the year.

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

Development Control	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:						
Pay	641,008	249,513	226,469	(23,044)	601,008	(40,000)
Non-pay	56,884	16,767	20,631	3,864	56,884	0
Gross Direct Income	(534,150)	(327,455)	(318,715)	8,740	(529,154)	4,996
Net Direct Expenditure/(Income) Total:	163,742	(61,175)	(71,615)	(10,440)	128,738	(35,004)
Support Services Recharges	159,970	0	0	0	159,970	0
Capital Charges	0	0	0	0	0	0
Total:	323,712	(61,175)	(71,615)	(10,440)	288,708	(35,004)

Full and part year vacancies held in the first five months of (£97k) are off-set by agency costs of £57k for the same period. These vacancies are not anticipated to continue at the current level for the rest of the year.

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

Land Charges	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:						
Pay	47,540	19,809	12,036	(7,773)	37,540	(10,000)
Non-pay	50,061	18,054	15,527	(2,527)	50,061	0
Gross Direct Income	(126,000)	(52,500)	(45,980)	6,520	(105,000)	21,000
Net Direct Expenditure/(Income) Total:	(28,399)	(14,637)	(18,417)	(3,780)	(17,399)	11,000
Support Services Recharges	50,940	0	0	0	50,940	0
Capital Charges	0	0	0	0	0	0
Total:	22,541	(14,637)	(18,417)	(3,780)	33,541	11,000

Vacancy held in the first five months is expected to be filled during the year.

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

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21

Strategic Planning	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	265,644	110,273	104,390	(5,883)	265,644	0
Non-pay	83,165	17,917	15,227	(2,690)	83,165	0
Gross Direct Income	(21,295)	(6,124)	(5,627)	497	(18,795)	2,500
Net Direct Expenditure/(Income) Total:	327,514	122,066	113,990	(8,077)	330,014	2,500
Support Services Recharges	133,880	0	0	0	133,880	0
Capital Charges	0	0	0	0	0	0
Total:	461,394	122,066	113,990	(8,077)	463,894	2,500
Total Planning and Growth:	886,226	46,522	67,683	21,161	912,722	26,496
Total Planning and Growth excluding capital charges and recharges:	447,826	46,522	67,683	21,161	474,322	26,496
Total Planning and Growth excluding recharges:	447,826	46,522	67,683	21,161	474,322	26,496

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

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21**Customer Services**

Benefits	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	552,328	230,139	241,240	11,102	567,545	15,217
Non-pay	23,087,037	9,625,225	8,890,476	(734,749)	21,481,281	(1,605,756)
Gross Direct Income	(23,810,053)	(9,696,131)	(9,404,669)	291,462	(22,202,982)	1,607,071
Net Direct Expenditure/(Income) Total:	(170,688)	159,233	(272,953)	(432,186)	(154,156)	16,532
Support Services Recharges	322,346	0	0	0	322,346	0
Capital Charges	0	0	0	0	0	0
Total:	151,658	159,233	(272,953)	(432,186)	168,190	16,532

This department is showing an overspend however this service is undergoing a restructure with the revenues department and this is forecast to result in a combined underspend across the two departments at yearend.

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

Crematorium and Cemeteries	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	207,720	86,548	84,818	(1,729)	209,491	1,771
Non-pay	611,614	478,535	482,920	4,385	594,445	(17,169)
Gross Direct Income	(1,602,487)	(667,702)	(656,874)	10,828	(1,563,966)	38,521
Net Direct Expenditure/(Income) Total:	(783,153)	(102,619)	(89,135)	13,484	(760,030)	23,123
Support Services Recharges	188,550	0	0	0	188,550	0
Capital Charges	71,394	0	0	0	71,394	0
Total:	(523,209)	(102,619)	(89,135)	13,484	(500,086)	23,123

Review of the budgeted amount for rates and electricity costs has updated the position.
Income forecast to be reduced due to loss of pall bearing income and rental income.

Customer Services	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	633,724	263,634	254,803	(8,831)	637,724	4,000
Non-pay	12,790	4,288	9,882	5,595	12,790	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	646,514	267,922	264,685	(3,237)	650,514	4,000
Support Services Recharges	(700,810)	0	0	0	(700,810)	0
Capital Charges	0	0	0	0	0	0
Total:	(54,296)	267,922	264,685	(3,237)	(50,296)	4,000

No major variances

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21

Support Services	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	181,421	75,592	59,956	(15,637)	153,421	(28,000)
Non-pay	21,268	8,862	73,511	64,649	21,268	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	202,689	84,454	133,466	49,012	174,689	(28,000)
Support Services Recharges	(210,940)	0	0	0	(210,940)	0
Capital Charges	1,977	0	0	0	1,977	0
Total:	(6,274)	84,454	133,466	49,012	(34,274)	(28,000)

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

Year to date variance reflects postage costs and new computer support service contract, both will be reallocated to council wide departments at year end

Car Parks	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	442,620	183,780	148,014	(35,766)	403,760	(38,860)
Non-pay	1,054,011	604,717	321,803	(282,914)	976,878	(77,133)
Gross Direct Income	(2,748,917)	(1,145,381)	(662,376)	483,005	(1,736,369)	1,012,548
Net Direct Expenditure/(Income) Total:	(1,252,286)	(356,884)	(192,559)	164,324	(355,731)	896,555
Support Services Recharges	375,360	0	0	0	375,360	0
Capital Charges	47,873	0	0	0	47,873	0
Total:	(829,053)	(356,884)	(192,559)	164,324	67,502	896,555

Car Park income has suffered significantly due to COVID 19 resulting in income being lower than expected. Further, impact in 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 expected to be mitigated by the COVID Sales, Fees and Charges funding support to be confirmed later in the year.

Overall impact - some of this will be mitigated by the sales, fees and charges income which is being claimed through the governments support scheme.

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21

Revenues	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:							
Pay	693,032	289,137	244,935	(44,202)	663,032	(30,000)	Staff vacancies have resulted in a underspend at month 5 which is anticipated to be reduced by the yearend. A restructure of this department with the Benefits department means that this underspend when combined with this underspend will result in a combined underspend of (£15k).
Non-pay	274,144	109,674	135,800	26,126	259,144	(15,000)	Computer contract costs are shared with benefits (CCBE) at approximately £216k a year.
Gross Direct Income	(627,198)	(262,682)	(75,493)	187,189	(501,691)	125,507	Due to COVID 19, enforcement, debt collection and court proceedings were not undertaken. Courts are expected to return in November 2020.
Net Direct Expenditure/(Income) Total:	339,978	136,129	305,242	169,113	420,485	80,507	
Support Services Recharges	486,400	0	0	0	486,400	0	
Capital Charges	0	0	0	0	0	0	
Total:	826,378	136,129	305,242	169,113	906,885	80,507	
Total Customer Services:	(434,796)	188,234	148,746	(39,489)	557,921	992,717	
Total Customer Services excluding capital charges and recharges:	(1,016,946)	188,234	148,746	(39,489)	(24,229)	992,717	
Total Customer Services excluding recharges:	(895,702)	188,234	148,746	(39,489)	97,015	992,717	

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21**Property and Asset Management**

Public Toilets	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	227,069	189,337	182,238	(7,099)	227,069	0
Gross Direct Income	(4,000)	(1,667)	(450)	1,217	(4,000)	0
Net Direct Expenditure/(Income) Total:	223,069	187,670	181,788	(5,882)	223,069	0
Support Services Recharges	40,530	0	0	0	40,530	0
Capital Charges	158,788	0	0	0	158,788	0
Total:	422,387	187,670	181,788	(5,882)	422,387	0

No major variances

Repairs and Maintenance	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	22,261	17,900	20,037	2,137	22,261	0
Gross Direct Income	(209,000)	(87,085)	0	87,085	(109,000)	100,000
Net Direct Expenditure/(Income) Total:	(186,739)	(69,185)	20,037	89,222	(86,739)	100,000
Support Services Recharges	55,630	0	0	0	55,630	0
Capital Charges	267,594	0	0	0	267,594	0
Total:	136,485	(69,185)	20,037	89,222	236,485	100,000

Due to the COVID 19 pandemic the profit share income is projected to be half the budgeted level.

Footway Lighting	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	189,599	82,948	82,637	(312)	189,599	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	189,599	82,948	82,637	(312)	189,599	0
Support Services Recharges	54,120	0	0	0	54,120	0
Capital Charges	68,187	0	0	0	68,187	0
Total:	311,906	82,948	82,637	(312)	311,906	0

No major variances

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Coastal Protection	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	54,274	22,614	22,520	(94)	54,274	0
Non-pay	101,237	31,975	37,363	5,388	101,237	0
Gross Direct Income	(550)	0	0	0	(550)	0
Net Direct Expenditure/(Income) Total:	154,961	54,589	59,883	5,294	154,961	0
Support Services Recharges	42,870	0	0	0	42,870	0
Capital Charges	362,692	0	0	0	362,692	0
Total:	560,523	54,589	59,883	5,294	560,523	0

No major variances

Community Centres	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	14,126	10,574	25,838	15,264	14,126	0
Gross Direct Income	(2,632)	(1,180)	(14,393)	(13,213)	(2,632)	0
Net Direct Expenditure/(Income) Total:	11,494	9,394	11,444	2,050	11,494	0
Support Services Recharges	14,650	0	0	0	14,650	0
Capital Charges	27,142	0	0	0	27,142	0
Total:	53,286	9,394	11,444	2,050	53,286	0

No major variances

Council Offices - Town Hall	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	160,376	109,765	115,704	5,939	160,376	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	160,376	109,765	115,704	5,939	160,376	0
Support Services Recharges	(203,290)	0	0	0	(203,290)	0
Capital Charges	42,910	0	0	0	42,910	0
Total:	(4)	109,765	115,704	5,939	(4)	0

No major variances

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Council Offices - Greyfriars	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	120,529	75,602	64,334	(11,268)	120,529	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	120,529	75,602	64,334	(11,268)	120,529	0
Support Services Recharges	(128,230)	0	0	0	(128,230)	0
Capital Charges	7,710	0	0	0	7,710	0
Total:	9	75,602	64,334	(11,268)	9	0

No major variances

Council Offices - Maritime House	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	65,376	43,764	38,400	(5,364)	65,376	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	65,376	43,764	38,400	(5,364)	65,376	0
Support Services Recharges	(56,590)	0	0	0	(56,590)	0
Capital Charges	4,560	0	0	0	4,560	0
Total:	13,346	43,764	38,400	(5,364)	13,346	0

No major variances

Council Offices - Catalyst Centre	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	46,109	23,842	23,511	(331)	46,109	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	46,109	23,842	23,511	(331)	46,109	0
Support Services Recharges	(50,800)	0	0	0	(50,800)	0
Capital Charges	4,684	0	0	0	4,684	0
Total:	(7)	23,842	23,511	(331)	(7)	0

No major variances

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Beach Huts	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	36,000	0	55	55	36,000	0
Non-pay	2,000	830	583	(247)	2,000	0
Gross Direct Income	(60,500)	(25,210)	(9,557)	15,653	(44,500)	16,000
Net Direct Expenditure/(Income) Total:	(22,500)	(24,380)	(8,919)	15,461	(6,500)	16,000
Support Services Recharges	16,080	0	0	0	16,080	0
Capital Charges	0	0	0	0	0	0
Total:	(6,420)	(24,380)	(8,919)	15,461	9,580	16,000

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

Easter Fayre	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	2,000	2,000	0	(2,000)	0	(2,000)
Non-pay	20,000	20,000	0	(20,000)	0	(20,000)
Gross Direct Income	(15,265)	(15,265)	0	15,265	0	15,265
Net Direct Expenditure/(Income) Total:	6,735	6,735	0	(6,735)	0	(6,735)
Support Services Recharges	7,120	0	0	0	7,120	0
Capital Charges	0	0	0	0	0	0
Total:	13,855	6,735	0	(6,735)	7,120	(6,735)

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

Markets	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	68,142	28,498	27,719	(778)	68,142	0
Non-pay	296,267	229,237	224,599	(4,638)	296,267	0
Gross Direct Income	(259,759)	(238,421)	(184,886)	53,535	(200,009)	59,750
Net Direct Expenditure/(Income) Total:	104,650	19,314	67,432	48,119	164,400	59,750
Support Services Recharges	75,220	0	0	0	75,220	0
Capital Charges	4,820	0	0	0	4,820	0
Total:	184,690	19,314	67,432	48,119	244,440	59,750

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

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Go Trade	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	17,550	7,313	11,354	4,041	17,550	0
Non-pay	17,464	7,277	9,488	2,211	17,464	0
Gross Direct Income	(24,160)	(10,067)	(14,380)	(4,313)	(24,160)	0
Net Direct Expenditure/(Income) Total:	10,854	4,523	6,461	1,938	10,854	0
Support Services Recharges	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0
Total:	10,854	4,523	6,461	1,938	10,854	0

No major variances

Bretts	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	28,884	12,796	13,609	813	28,884	0
Gross Direct Income	(43,732)	(24,155)	(24,480)	(325)	(43,732)	0
Net Direct Expenditure/(Income) Total:	(14,848)	(11,359)	(10,870)	489	(14,848)	0
Support Services Recharges	11,690	0	0	0	11,690	0
Capital Charges	0	0	0	0	0	0
Total:	(3,158)	(11,359)	(10,870)	489	(3,158)	0

No major variances

Courts	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	7,544	4,325	1,440	(2,885)	7,544	0
Gross Direct Income	(21,569)	(10,175)	(6,442)	3,733	(21,569)	0
Net Direct Expenditure/(Income) Total:	(14,025)	(5,850)	(5,001)	849	(14,025)	0
Support Services Recharges	12,580	0	0	0	12,580	0
Capital Charges	0	0	0	0	0	0
Total:	(1,445)	(5,850)	(5,001)	849	(1,445)	0

No major variances

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South Denes Energy Park	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	7,397	5,880	4,708	(1,172)	7,397	0
Gross Direct Income	(8,004)	(4,002)	(4,002)	0	(8,004)	0
Net Direct Expenditure/(Income) Total:	(607)	1,878	706	(1,172)	(607)	0
Support Services Recharges	82,900	0	0	0	82,900	0
Capital Charges	0	0	0	0	0	0
Total:	82,293	1,878	706	(1,172)	82,293	0

No major variances

Factory Units	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	43,573	22,768	26,530	3,762	43,573	0
Gross Direct Income	(136,866)	(71,151)	(73,825)	(2,674)	(136,866)	0
Net Direct Expenditure/(Income) Total:	(93,293)	(48,383)	(47,295)	1,088	(93,293)	0
Support Services Recharges	24,880	0	0	0	24,880	0
Capital Charges	0	0	0	0	0	0
Total:	(68,413)	(48,383)	(47,295)	1,088	(68,413)	0

No major variances

Corporate Estates	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	19	19	241	222	19	0
Non-pay	416,630	376,871	421,118	44,247	455,757	39,127
Gross Direct Income	(2,478,510)	(1,542,614)	(1,482,750)	59,864	(2,376,276)	102,234
Net Direct Expenditure/(Income) Total:	(2,061,861)	(1,165,724)	(1,061,391)	104,333	(1,920,500)	141,361
Support Services Recharges	590,850	0	0	0	590,850	0
Capital Charges	14,030	0	0	0	14,030	0
Total:	(1,456,981)	(1,165,724)	(1,061,391)	104,333	(1,315,620)	141,361

This overspend is due to charges being higher than those budgeted for (rates by £17k, insurance cost by £10k and electricity by £12k). The electricity costs will however be recharged to third parties, and this is reflected in the income below. It should be noted that the rate charges are being reviewed by the department.

This overall position is due to the combination of (a) the termination of leases resulting in an under recovery of income by £99k, (b) new and periodic increases in existing leases (£24.8k), (c) loss of advertising & events income and beach concessions due to the COVID 19 pandemic £40k & (d) the recharge of electricity (£12k) as noted above.

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21

Minerva House	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	75,146	51,604	4,688	(46,916)	39,699	(35,447)
Gross Direct Income	(36,600)	(18,117)	(17,339)	778	(36,600)	0
Net Direct Expenditure/(Income) Total:	38,546	33,487	(12,650)	(46,137)	3,099	(35,447)
Support Services Recharges	16,870	0	0	0	16,870	0
Capital Charges	0	0	0	0	0	0
Total:	55,416	33,487	(12,650)	(46,137)	19,969	(35,447)

A change in tenancy since budgets were calculated has resulted in these costs being charged direct to the new occupant of the premises. A review will be undertaken to establish the base position moving forward.

Onians	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	3,346	1,395	508	(887)	3,346	0
Gross Direct Income	(13,310)	(5,547)	(3,092)	2,455	(13,310)	0
Net Direct Expenditure/(Income) Total:	(9,964)	(4,152)	(2,584)	1,568	(9,964)	0
Support Services Recharges	9,420	0	0	0	9,420	0
Capital Charges	0	0	0	0	0	0
Total:	(544)	(4,152)	(2,584)	1,568	(544)	0

No major variances

Property Services	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	963,666	401,528	319,133	(82,396)	863,666	(100,000)
Non-pay	41,907	17,976	12,561	(5,415)	41,907	0
Gross Direct Income	(287,449)	(101,556)	(3,378)	98,178	(187,449)	100,000
Net Direct Expenditure/(Income) Total:	718,124	317,948	328,316	10,368	718,124	0
Support Services Recharges	(737,527)	0	0	0	(737,527)	0
Capital Charges	0	0	0	0	0	0
Total:	(19,403)	317,948	328,316	10,368	(19,403)	0

Vacancies held in the first five months of the year are 'off-set' by reduced charges to both Capital & HRA as a consequence.

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21

Beacon Park	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	229,613	131,117	169,826	38,709	262,189	32,576
Gross Direct Income	(1,060,514)	(550,626)	(560,028)	(9,402)	(1,059,514)	1,000
Net Direct Expenditure/(Income) Total:	(830,901)	(419,509)	(390,201)	29,308	(797,325)	33,576
Support Services Recharges	72,000	0	0	0	72,000	0
Capital Charges	139,220	0	0	0	139,220	0
Total:	(619,681)	(419,509)	(390,201)	29,308	(586,105)	33,576

Costs relating to landscape gardening for 12019/20 were not accrued for so are a recognised as a cost in 2021/21.

Property Building Services	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	419,936	198,262	204,422	6,160	419,936	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	419,936	198,262	204,422	6,160	419,936	0
Support Services Recharges	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0
Total:	419,936	198,262	204,422	6,160	419,936	0

No major variances

Total Property and Asset Management:	88,930	(578,821)	(333,836)	244,985	397,435	308,505
Total Property and Asset Management excluding capital charges and recharges:	(964,380)	(578,821)	(333,836)	244,985	(655,875)	308,505
Total Property and Asset Management excluding recharges:	137,957	(578,821)	(333,836)	244,985	446,462	308,505

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21**Communications, Marketing and Events**

Member Services	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	176,143	69,227	69,131	(96)	176,143	0
Non-pay	337,151	134,897	120,993	(13,903)	330,151	(7,000)
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	513,294	204,124	190,125	(13,999)	506,294	(7,000)
Support Services Recharges	(478,060)	0	0	0	(478,060)	0
Capital Charges	0	0	0	0	0	0
Total:	35,234	204,124	190,125	(13,999)	28,234	(7,000)

No major variances

Communications	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	246,477	102,698	91,707	(10,992)	226,477	(20,000)
Non-pay	10,632	8,564	8,990	426	10,632	0
Gross Direct Income	(10,000)	0	(189)	(189)	0	10,000
Net Direct Expenditure/(Income) Total:	247,109	111,262	100,508	(10,755)	237,109	(10,000)
Support Services Recharges	(232,460)	0	0	0	(232,460)	0
Capital Charges	0	0	0	0	0	0
Total:	14,649	111,262	100,508	(10,755)	4,649	(10,000)

Underspend due to staff vacancies.

Advertising of marketing services externally have been put on hold due to COVID 19.

Print and Design	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	102,735	42,807	17,397	(25,409)	92,735	(10,000)
Non-pay	55,492	23,149	19,623	(3,526)	48,492	(7,000)
Gross Direct Income	(17,500)	(7,292)	(120)	7,172	(2,500)	15,000
Net Direct Expenditure/(Income) Total:	140,727	58,664	36,901	(21,763)	138,727	(2,000)
Support Services Recharges	(143,880)	0	0	0	(143,880)	0
Capital Charges	0	0	0	0	0	0
Total:	(3,153)	58,664	36,901	(21,763)	(5,153)	(2,000)

Underspend due to staff vacancies.

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

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21

Tourism	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	87,722	55,467	40,713	(14,754)	87,722	0
Non-pay	238,819	151,099	45,906	(105,192)	132,229	(106,590)
Gross Direct Income	(170,060)	(131,550)	(9,777)	121,773	(50,020)	120,040
Net Direct Expenditure/(Income) Total:	156,481	75,016	76,843	1,827	169,931	13,450
Support Services Recharges	334,690	0	0	0	334,690	0
Capital Charges	0	0	0	0	0	0
Total:	491,171	75,016	76,843	1,827	504,621	13,450

Events had to be cancelled due to COVID 19, including the Wheels Festival. The Tourist Information Centre will remain closed for the year so no costs from tickets purchased to be resold.

Events had to be cancelled due to COVID 19, including the Wheels Festival. The Tourist Information Centre will remain closed for the year so no income from ticket sales.

Civic and Pottering	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	150,844	62,852	67,050	4,199	150,844	0
Non-pay	34,332	6,995	4,676	(2,319)	27,332	(7,000)
Gross Direct Income	(7,000)	(2,917)	0	2,917	0	7,000
Net Direct Expenditure/(Income) Total:	178,176	66,929	71,726	4,797	178,176	0
Support Services Recharges	(182,420)	0	0	0	(182,420)	0
Capital Charges	0	0	0	0	0	0
Total:	(4,244)	66,929	71,726	4,797	(4,244)	0

No major variances

Mayor	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	9,453	4,260	3,757	(503)	9,453	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	9,453	4,260	3,757	(503)	9,453	0
Support Services Recharges	15,110	0	0	0	15,110	0
Capital Charges	0	0	0	0	0	0
Total:	24,563	4,260	3,757	(503)	24,563	0

No major variances

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21

Events	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	6,064	103	531	428	6,064	0
Gross Direct Income	(6,100)	(83)	(45)	38	0	6,100
Net Direct Expenditure/(Income) Total:	(36)	20	486	466	6,064	6,100
Support Services Recharges	85,310	0	0	0	85,310	0
Capital Charges	0	0	0	0	0	0
Total:	85,274	20	486	466	91,374	6,100

No major variances

Total Communications, Marketing and Events:	643,494	520,274	480,344	(39,930)	644,044	550
Total Communications, Marketing and Events excluding capital charges and recharges:	1,245,204	520,274	480,344	(39,930)	1,245,754	550
Total Communications, Marketing and Events excluding recharges:	1,245,204	520,274	480,344	(39,930)	1,245,754	550

Environmental Services

Environmental Health	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	1,142,154	499,782	420,748	(79,034)	1,037,154	(105,000)
Non-pay	808,002	509,898	497,110	(12,788)	799,271	(8,731)
Gross Direct Income	(121,175)	(44,800)	(46,117)	(1,317)	(97,260)	23,915
Net Direct Expenditure/(Income) Total:	1,828,981	964,880	871,741	(93,139)	1,739,165	(89,816)
Support Services Recharges	337,460	0	0	0	337,460	0
Capital Charges	9,340	0	0	0	9,340	0
Total:	2,175,781	964,880	871,741	(93,139)	2,085,965	(89,816)

Underspend due to staff vacancies. £45k of the forecast underspend has been recognised as being transferred to earmarked reserves at the yearend to cover fixed term contracts following a delay in positions being filled.

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21

Selective Licensing	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	71,669	29,862	30,510	648	71,669	0
Non-pay	1,746	728	776	48	1,746	0
Gross Direct Income	(50,000)	(20,833)	(31,286)	(10,453)	(50,000)	0
Net Direct Expenditure/(Income) Total:	23,415	9,757	0	(9,757)	23,415	0
Support Services Recharges	52,460	0	0	0	52,460	0
Capital Charges	0	0	0	0	0	0
Total:	75,875	9,757	0	(9,757)	75,875	0

No major variances

Grounds Maintenance	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	571,645	549,043	531,630	(17,413)	557,645	(14,000)
Gross Direct Income	(44,950)	(2,062)	(4,153)	(2,091)	(44,950)	0
Net Direct Expenditure/(Income) Total:	526,695	546,981	527,477	(19,504)	512,695	(14,000)
Support Services Recharges	24,240	0	0	0	24,240	0
Capital Charges	84,906	0	0	0	84,906	0
Total:	635,841	546,981	527,477	(19,504)	621,841	(14,000)

Britain in Bloom cancelled due to COVID 19.

Street Cleansing	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:						
Pay	0	0	0	0	0	0
Non-pay	651,499	651,263	651,764	501	651,499	0
Gross Direct Income	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	651,499	651,263	651,764	501	651,499	0
Support Services Recharges	19,580	0	0	0	19,580	0
Capital Charges	0	0	0	0	0	0
Total:	671,079	651,263	651,764	501	671,079	0

No major variances

Appendix B - General Fund Services - Budget monitoring and commentary Period 5 2020/21

Waste Management	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:							
Pay	96,138	40,058	10,114	(29,944)	66,138	(30,000)	GYBS Operations Director commenced August 2020.
Non-pay	2,719,473	2,317,243	2,375,008	57,765	2,754,607	35,134	GYBS management contract has been extended to October 2020 to allow for vacancy cover and a handover period.
Gross Direct Income	(1,479,388)	(937,219)	(881,028)	56,191	(1,397,888)	81,500	Garden and bulky waste collection was suspended for 6 weeks due to COVID 19.
Net Direct Expenditure/(Income) Total:	1,336,223	1,420,082	1,504,094	84,012	1,422,857	86,634	
Support Services Recharges	169,300	0	0	0	169,300	0	
Capital Charges	18,011	0	0	0	18,011	0	
Total:	1,523,534	1,420,082	1,504,094	84,012	1,610,168	86,634	

Licensing	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:							
Pay	66,878	27,867	27,382	(485)	66,878	0	
Non-pay	39,077	18,546	7,839	(10,707)	35,744	(3,333)	
Gross Direct Income	(277,113)	(182,980)	(194,385)	(11,405)	(277,113)	0	
Net Direct Expenditure/(Income) Total:	(171,158)	(136,568)	(159,164)	(22,597)	(174,491)	(3,333)	
Support Services Recharges	62,040	0	0	0	62,040	0	
Capital Charges	0	0	0	0	0	0	
Total:	(109,118)	(136,568)	(159,164)	(22,597)	(112,451)	(3,333)	No major variances

Total Environmental Services:	4,972,992	3,456,395	3,395,912	(60,483)	4,952,477	(20,515)	
Total Environmental Services excluding capital charges and recharges:	4,195,655	3,456,395	3,395,912	(60,483)	4,175,140	(20,515)	
Total Environmental Services excluding recharges:	4,307,912	3,456,395	3,395,912	(60,483)	4,287,397	(20,515)	

Total for Services:	10,931,037	6,492,821	910,885	(5,581,936)	11,299,278	368,241	
Total for Services excluding capital charges and recharges:	10,821,120	6,482,234	910,885	(5,571,349)	11,189,361	368,241	
Total for Services excluding recharges:	12,658,488	6,492,821	910,885	(5,581,936)	13,026,729	368,241	

Appendix C - Summary of General Fund Services Income & Expenditure (detail within Appendix B) for Period 5 2020/21

	Original Budget 2020/21 £	Current Budget 2020/21 £	P5 YTD Budget 2020/21 £	P5 YTD actual 2020/21 £	P5 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Employee	11,818,539	11,541,566	4,783,464	4,258,987	(524,477)	10,995,561	(546,005)
Premises	5,264,131	5,279,981	4,255,668	4,287,821	32,153	5,317,694	37,713
Transport	147,903	147,903	65,909	50,819	(15,090)	143,995	(3,908)
Supplies & Services	5,527,671	5,589,229	1,750,964	34,984,949	33,233,985	44,385,109	38,795,880
Third Party Payments	3,527,277	3,487,213	2,467,987	2,377,848	(90,140)	3,366,993	(120,220)
Transfer Payments	24,487,643	24,487,643	10,148,086	9,210,936	(937,150)	22,813,822	(1,673,821)
Support Services	147,131	147,131	62,196	44,183	(18,013)	132,131	(15,000)
Capital Charges	1,979,258	1,979,258	10,587	0	(10,587)	1,979,258	0
Support Services - Recharges Out	(11,067,301)	(11,067,301)	0	0	0	(11,067,301)	0
Support Services - Recharges In	9,339,850	9,339,850	0	0	0	9,339,850	0
Income	(39,961,372)	(40,001,436)	(17,052,041)	(54,474,658)	(37,422,616)	(76,107,834)	(36,106,398)
	11,210,730	10,931,037	6,492,821	740,886	(5,751,935)	11,299,278	368,241

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

Services & Projects	Budget Expenditure £000			2020/21 Expenditure £000		2021/22 Onwards
	Rolled Forward 19/20 Budget	Approved 20/21 Budget	Updated 20/21 Budget	Actuals 20/21 year to date	Forecast 20/21	(Roll forward from 20/21)
Equinox Enterprises Limited Share Capital	533	-	533	-	533	-
Total: Executive	533	-	533	-	533	-
Childrens Playground Refurbishment	87	-	87	-	-	87
Cobholm Skate Park	99	-	99	0	98	1
Wellesley CCTV	15	-	15	-	-	15
Total: Neighbourhood Management	200	-	200	0	98	102
Rebuilding sections of Factory Rd/Belvedere Rd/Nth Denes Rd Gt Yarmouth Cemetery Wall	19	-	19	19	19	-
St Nicholas Minster West Boundary Wall	95	-	95	-	95	-
St Nicholas car park North Boundary Wall	25	-	25	-	25	-
Rebuilding sections of Great Yarmouth Cemetry Wall - East Road	9	-	9	0	9	-
Crematorium Tearooms	444	-	444	5	444	-
Total: Customer Services	592	-	592	24	592	-
Health and Fitness Centre	24,509	-	24,509	1,087	8,090	16,419
The Waterways	33	-	33	29	33	-
Phoenix Pool & Gym car park extension	130	-	130	-	130	-
Winter Programme	-	-	905	-	905	-
Great Yarmouth Preservation Trust Loan	230	-	230	230	230	-
Total: Inward Investment	24,902	-	25,807	1,346	9,388	16,419
Disabled Facilities Grants	61	1,188	1,225	119	1,225	-
Better Care Fund Projects	6	-	53	41	53	-
Empty Homes	511	-	511	-	250	261
DFG Top-up Grants	250	-	250	-	20	230
DFG Top-up Loans	150	-	150	-	20	130
Norfolk & Waveney Equity Loan Scheme	32	-	36	-	32	4
Equity Home Improvement Loans	531	-	545	-	50	495
HMOs /Guesthouse Purchase & Repair Scheme	1,912	-	1,912	3	350	1,562
Community Housing Fund Loans	540	-	540	-	20	520
Total: Housing	3,992	1,188	5,221	164	2,020	3,202
ICT Investment to deliver GYBC ICT Strategy	384	395	779	170	500	279
Total: IT, Communications & Marketing	384	395	779	170	500	279
Public Toilet Refurbishment Programme	45	-	45	0	45	0
Footway Lighting	82	300	382	117	382	0
Gorleston High Street car park resurfacing	6	-	6	-	6	-

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

Services & Projects	Budget Expenditure £000			2020/21 Expenditure £000		2021/22 Onwards
	Rolled Forward 19/20 Budget	Approved 20/21 Budget	Updated 20/21 Budget	Actuals 20/21 year to date	Forecast 20/21	(Roll forward from 20/21)
Esplande Resurfacing	331	-	296	-	-	296
GY Flood Defence Scheme Epoch 2	50	-	50	-	50	-
Beach Huts	51	-	86	21	86	0
Council Chamber relocation	122	-	122	4	122	0
Gorleston Paddling Pool /Splash Pad	10	-	10	-	10	-
Beacon Park Projects	500	-	500	3	10	490
Market Place Redevelopment	4,477	-	4,477	11	1,000	3,477
North Quay Redevelopment	2,361	-	2,361	-	800	1,561
Winter Gardens	7	900	907	38	500	407
Hopton Section 106 funded playground works	-	-	-	-	-	-
Energy Park - South Denes	1,845	-	1,845	4	1,000	845
Total: Property & Asset Management	9,888	1,200	11,088	198	4,011	7,077
Overall Total	40,491	2,783	44,221	1,903	17,142	27,080