**Budleigh Salterton Town Council**
Town Clerk: Mrs A Gater-Wildgust
Council Offices, Station Road
Budleigh Salterton
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# 2026 / 2027 FINANCE - INTERNAL CONTROL

to be undertaken by an appointed councillor (usually chair of the finance committee)

## MONTHLY

### BANK RECONCILIATION

To be undertaken before each council meeting with the reviewer checking the amount per the reconciliation with the bank statement and then signed. It should then be reviewed during the meeting and minuted.

### PAYROLL

Check that the instructions sent to East Devon District Council are correct and salary payments tie up with amounts agreed by the Town Council.

## QUARTERLY

### CASH CONTROL

Ensure that all monies received are recorded and paid into the Bank regularly.

### VAT

Confirm amount reclaimed equals that shown on the cheque lists and that returns are being submitted regularly.

### BUDGETARY CONTROLS

A statement of receipts and payments to date under each budget heading, comparing actual expenditure against that planned. nb the finance committee may check this.

Reviewed and Approved by Finance Committee 10 November 2025 [25.282]

# i. To receive the estimate figures for 2027/28

**Budleigh Salterton Town Council**

## Precept 2027/28

## Presented to the Finance Committee on 9 November 2026

## Explanation of Computerised Sheets overleaf 'Financial Budget Comparison'

The accounting system is based on cost centres, each identified by the name of the relevant Committee.

Each Committee has Income and Expenditure headings, represented by a code number and a brief description. All figures are shown net of VAT.

The financial year runs from 1 April to 31 March.

**Explanation of Columns**

| **Column Header** | **Description** |
|---|---|
| **26/27** | Original Budget figure for 2026/27 |
| **26/27 Revised** | Revised Budget figure for 2026/27 |
| **Actual Net** | Actual Income/Expenditure for the period 01.04.26 to 30.09.26 |
| **Balance** | Difference between Columns 2 and 3 |
| **27/28** | Estimated figure for 2027/28 |

**Effect of Precept Levied on Council Tax (Band D)**
The Council Tax Base, it to be advised by East Devon District Council in December 2026.

The formula for calculating the effect of the Precept on a Band D property is:
**Precept ÷ Council Tax Base = Annual Precept per Band D property**

**In 2026/2027 the number of band D equivalent properties was 2994**

| | **2026/27** |
|---|---|
| **Precept** | £257,764 |
| **Effect of Precept on a Band D property (per annum)** | £86.09 |

# Financial Budget Comparison

Comparison between 01/04/26 and 30/09/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

| | | 26/27 | 26/27 Revised | Actual Net | Balance | 27/28 |
|---|---|---|---|---|---|---|
| **Council** | | | | | | |
| **Income** | | | | | | |
| 10 | Precept | £257,764.29 | £257,764.00 | £257,764.00 | £0.00 | £290,000.00 |
| 20 | VAT | £15,000.00 | £15,000.00 | £8,406.46 | -£6,593.54 | £15,000.00 |
| 30 | Miscellaneous | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| 40 | EDDC Grant - Information Office | £2,628.00 | £2,628.00 | £2,680.00 | £52.00 | £2,680.00 |
| 50 | Community Infrastructure Levy | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| **Total Income** | | £275,392.29 | £275,392.00 | £268,850.46 | -£6,541.54 | £307,680.00 |
| **Expenditure** | | | | | | |
| 101 | Car Park Fund | £8,000.00 | £8,000.00 | £0.00 | £8,000.00 | £8,000.00 |
| 102 | Car Park Repairs | £1,500.00 | £1,500.00 | £313.30 | £1,186.70 | £1,000.00 |
| 110 | Station Road Toilets - Fees | £0.00 | £0.00 | £45.00 | -£45.00 | £0.00 |
| 111 | Station Road Toilets - Operating Costs | | | | | |
| 111/1 | Cleaning | £14,400.00 | £14,400.00 | £6,736.44 | £7,663.56 | £14,000.00 |
| 111/2 | Consumables | £1,432.00 | £1,432.00 | £362.82 | £1,069.18 | £1,000.00 |
| 111/3 | Maintenance | £13,081.00 | £12,160.00 | £312.93 | £11,847.07 | £10,000.00 |
| 111/4 | Water / Sewerage | £3,402.00 | £4,320.00 | £2,163.00 | £2,157.00 | £3,500.00 |
| 111/5 | Electricity | £600.00 | £702.00 | £274.66 | £427.34 | £800.00 |
| 111 | Total | £32,915.00 | £33,014.00 | £9,849.85 | £23,164.15 | £29,300.00 |
| 115 | Emergency Plan | £5,150.00 | £5,150.00 | £417.12 | £4,732.88 | £5,150.00 |
| 120 | Grass Cutting, discontinued, now 499 | £4,120.00 | £0.00 | £0.00 | £0.00 | £0.00 |

# Financial Budget Comparison

Comparison between 01/04/26 and 30/09/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

| | | 26/27 | 26/27 Revised | Actual Net | Balance | 27/28 |
|---|---|---|---|---|---|---|
| 125 | Town Improvement Fund- Discontinued heading in 2026 | £25,000.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| 126 | Defibrillators | £550.00 | £550.00 | £125.00 | £425.00 | £550.00 |
| 130 | Town Handyman - Discontinued heading in 2026 | £13,000.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| 140 | Jubilee Shelter Maintenance- Discontinued in 2026 | £1,802.50 | £0.00 | £0.00 | £0.00 | £0.00 |
| 150 | Community Infrastructure Levy | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| 160 | Professional Services | £26,810.82 | £5,000.00 | £0.00 | £5,000.00 | £25,000.00 |
| 170 | Drinking Water Fountain | £200.00 | £300.00 | £65.00 | £235.00 | £300.00 |
| 235 | Office Consumables | £150.00 | £150.00 | £80.50 | £69.50 | £150.00 |
| 250 | Annual Parish Meeting | £0.00 | £165.00 | £0.00 | £165.00 | £200.00 |
| 499 | Town Improvement Budget | | | | | |
| 499/1 | Grass Cutting | £0.00 | £4,120.00 | £1,575.00 | £2,545.00 | £4,500.00 |
| 499/2 | Town Handyman | £0.00 | £13,000.00 | £2,780.00 | £10,220.00 | £13,000.00 |
| 499/3 | Town Improvements | £0.00 | £25,000.00 | £8,640.15 | £16,359.85 | £25,000.00 |
| 499/4 | Jubilee Shelter Maintenance | £0.00 | £1,950.00 | £2,026.00 | -£76.00 | £2,000.00 |
| 499 | Total | £0.00 | £44,070.00 | £15,021.15 | £29,048.85 | £44,500.00 |
| 551 | Grant - Locality | £0.00 | £457.03 | £465.15 | -£8.12 | £0.00 |
| 850 | Electricity - Town Christmas Lights | £500.00 | £500.00 | £0.00 | £500.00 | £500.00 |
| **Total Expenditure** | | £119,698.32 | £98,856.03 | £26,382.07 | £72,473.96 | £114,650.00 |

# Financial Budget Comparison

Comparison between 01/04/26 and 30/09/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

| | | 26/27 | 26/27 Revised | Actual Net | Balance | 27/28 |
|---|---|---|---|---|---|---|
| **Finance Committee** | | | | | | |
| **Income** | | | | | | |
| 200 | Bank Interest - Lloyds | £2,000.00 | £1,200.00 | £746.85 | -£453.15 | £1,500.00 |
| 205 | Dividend - Local Auth Prop Fund | £5,000.00 | £5,000.00 | £2,764.62 | -£2,235.38 | £5,000.00 |
| 206 | Interest - Public Sector Deposit Fund | £5,500.00 | £5,500.00 | £2,395.63 | -£3,104.37 | £4,800.00 |
| 220 | Miscellaneous | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| 222 | Refund from Bank | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| 316 | Grant and Donation | £0.00 | £0.00 | £1,457.03 | £1,457.03 | £0.00 |
| **Total Income** | | £12,500.00 | £11,700.00 | £7,364.13 | -£4,335.87 | £11,300.00 |
| **Expenditure** | | | | | | |
| 300 | Chairman's Allowance | £1,650.00 | £1,650.00 | £34.33 | £1,615.67 | £1,650.00 |
| 301 | Civic Fund / Events | £3,000.00 | £3,000.00 | £315.08 | £2,684.92 | £3,000.00 |
| 302 | Members Expenses and Courses | £1,000.00 | £1,000.00 | £457.00 | £543.00 | £1,000.00 |
| 303 | Publications and Membership | £1,535.00 | £1,635.00 | £1,331.00 | £304.00 | £1,700.00 |
| 304 | Members Travel Expenses | £100.00 | £100.00 | £0.00 | £100.00 | £110.00 |
| 310 | Audit Fee | £2,000.00 | £2,000.00 | £840.00 | £1,160.00 | £2,200.00 |
| 311 | Bank Charges | £150.00 | £150.00 | £29.27 | £120.73 | £110.00 |
| 315 | Grants and Donations | £20,000.00 | £20,000.00 | £5,150.00 | £14,850.00 | £20,600.00 |
| 320 | Stationery | £300.00 | £300.00 | £60.65 | £239.35 | £300.00 |
| 321 | Postage | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| 322 | Telephone/Internet | £810.00 | £810.00 | £338.67 | £471.33 | £840.00 |
| 323 | Photocopier | £1,500.00 | £1,500.00 | £346.14 | £1,153.86 | £900.00 |

# Financial Budget Comparison

Comparison between 01/04/26 and 30/09/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

| | | 26/27 | 26/27 Revised | Actual Net | Balance | 27/28 |
|---|---|---|---|---|---|---|
| 324 | Office Equipment | £500.00 | £1,014.49 | £1,225.31 | -£210.82 | £200.00 |
| 325 | Equipment Servicing/Repairs | £300.00 | £300.00 | £443.00 | -£143.00 | £300.00 |
| 326 | Office Furniture/Furnishings | £1,500.00 | £1,000.00 | £543.00 | £457.00 | £100.00 |
| 327 | Computer Software | £2,400.00 | £2,600.00 | £414.37 | £2,185.63 | £1,000.00 |
| 328 | Website | £800.00 | £800.00 | £361.70 | £438.30 | £800.00 |
| 330 | Planters/Plants | £220.00 | £220.00 | £171.40 | £48.60 | £2,000.00 |
| 340 | Elections | £2,500.00 | £2,500.00 | £0.00 | £2,500.00 | £2,500.00 |
| 345 | Legal Fees | £1,000.00 | £1,000.00 | £47.00 | £953.00 | £1,000.00 |
| 350 | Car Park Rates & Rent | | | | | |
| 350/1 | Rent | £515.00 | £515.00 | £500.00 | £15.00 | £530.00 |
| 350/2 | Rates | £5,150.00 | £5,302.00 | £2,892.34 | £2,409.66 | £5,450.00 |
| 350/3 | Cleaning | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| 350 | Total | £5,925.00 | £5,817.00 | £3,392.34 | £2,424.66 | £5,980.00 |
| 370 | Salaries | | | | | |
| 370/1 | Town Clerk | £37,925.00 | £39,062.00 | £18,781.50 | £20,280.50 | £40,269.00 |
| 370/2 | Assistant to the Clerk | £12,875.00 | £13,261.00 | £6,069.46 | £7,191.54 | £6,689.00 |
| 370/3 | NI - Employer's Contribution ALL Staff | £8,335.00 | £7,738.00 | £3,882.29 | £3,855.71 | £9,148.00 |
| 370/4 | Pension - Employer's Contribution ALL Staff | £0.00 | £16,072.00 | £6,554.50 | £9,517.50 | £16,584.00 |
| 370/5 | Receptionist | £0.00 | £9,639.00 | £2,717.16 | £6,921.84 | £12,480.00 |
| 370 | Total | £68,495.00 | £85,772.00 | £38,004.91 | £47,767.09 | £85,170.00 |
| 371 | Payroll | £500.00 | £500.00 | £200.10 | £299.90 | £550.00 |

# Financial Budget Comparison

Comparison between 01/04/26 and 30/09/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

| | | 26/27 | 26/27 Revised | Actual Net | Balance | 27/28 |
|---|---|---|---|---|---|---|
| 372 | SSP/Locum Cover | £15,000.00 | £0.00 | £0.00 | £0.00 | £15,000.00 |
| 373 | Staff Travel Expenses | £250.00 | £250.00 | £135.15 | £114.85 | £250.00 |
| 374 | Staff Training | £1,750.00 | £1,000.00 | £40.30 | £959.70 | £1,000.00 |
| 377 | IT Support | £1,500.00 | £2,100.00 | £926.25 | £1,173.75 | £2,100.00 |
| 390 | Miscellaneous | £500.00 | £500.00 | £129.30 | £370.70 | £150.00 |
| **Total Expenditure** | | £135,185.00 | £137,518.49 | £54,936.27 | £82,582.22 | £150,510.00 |

# Financial Budget Comparison

Comparison between 01/04/26 and 30/09/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

| | | 26/27 | 26/27 Revised | Actual Net | Balance | 27/28 |
|---|---|---|---|---|---|---|
| **Public Hall Committee** | | | | | | |
| **Income** | | | | | | |
| 410 | Lettings | £29,100.00 | £29,100.00 | £13,183.37 | -£15,916.63 | £28,000.00 |
| 413 | Electricity | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| 416 | Internet re-charge | £100.00 | £100.00 | £20.00 | -£80.00 | £0.00 |
| 430 | Miscellaneous | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| **Total Income** | | £29,200.00 | £29,200.00 | £13,203.37 | -£15,996.63 | £28,000.00 |
| **Expenditure** | | | | | | |
| 500 | Rates | £5,308.00 | £5,308.00 | £2,704.00 | £2,604.00 | £6,000.00 |
| 501 | Gas | £4,000.00 | £4,000.00 | £832.92 | £3,167.08 | £4,000.00 |
| 502 | Electricity | £7,000.00 | £7,000.00 | £1,468.55 | £5,531.45 | £5,500.00 |
| 503 | Water | £2,500.00 | £2,500.00 | £0.00 | £2,500.00 | £2,500.00 |
| 505 | Insurance | £11,000.00 | £11,000.00 | £10,362.99 | £637.01 | £12,500.00 |
| 510 | Wages | £18,000.00 | £18,000.00 | £8,627.62 | £9,372.38 | £18,500.00 |
| 515 | Cleaning-Discontinued in 2026 | £5,000.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| 516 | Cleaning Activities | | | | | |
| 516/1 | Waste Services | £0.00 | £3,700.00 | £1,835.26 | £1,864.74 | £3,780.00 |
| 516/2 | Consumables | £0.00 | £2,300.00 | £637.72 | £1,662.28 | £2,000.00 |
| 516/3 | Cleaning Contractor | £0.00 | £0.00 | £0.00 | £0.00 | £1,000.00 |
| 516 | Total | £0.00 | £6,000.00 | £2,472.98 | £3,527.02 | £6,780.00 |
| 517 | Consumables - Discontined in 2026 | £9,300.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| 520 | Maintenance | £12,500.00 | £12,500.00 | £5,772.71 | £6,727.29 | £14,000.00 |

# Financial Budget Comparison

Comparison between 01/04/26 and 30/09/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

| | | 26/27 | 26/27 Revised | Actual Net | Balance | 27/28 |
|---|---|---|---|---|---|---|
| 521 | Major Repairs/Renovations | £5,000.00 | £5,000.00 | £496.80 | £4,503.20 | £5,000.00 |
| 522 | Hall Improvements | £20,000.00 | £20,000.00 | £3,671.50 | £16,328.50 | £20,000.00 |
| 523 | Clock Service | £370.00 | £370.00 | £0.00 | £370.00 | £370.00 |
| 530 | Licence | £250.00 | £250.00 | £180.00 | £70.00 | £250.00 |
| 535 | Performing Rights | £2,500.00 | £2,200.00 | £1,954.16 | £245.84 | £2,200.00 |
| 540 | Marketing | £3,000.00 | £3,000.00 | £249.28 | £2,750.72 | £3,000.00 |
| 590 | Miscellaneous | £300.00 | £300.00 | £0.00 | £300.00 | £0.00 |
| **Total Expenditure** | | £106,028.00 | £97,428.00 | £38,793.51 | £58,634.49 | £100,600.00 |

# Financial Budget Comparison

Comparison between 01/04/26 and 30/09/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

| | | 26/27 | 26/27 Revised | Actual Net | Balance | 27/28 |
|---|---|---|---|---|---|---|
| **Community Gardens Committee** | | | | | | |
| **Income** | | | | | | |
| 600 | Rents | £2,600.00 | £2,600.00 | £0.00 | -£2,600.00 | £3,045.00 |
| 601 | Water Recharge | £1,300.00 | £1,300.00 | £0.00 | -£1,300.00 | £1,500.00 |
| 610 | Miscellaneous | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| 900 | Suspense | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| **Total Income** | | £3,900.00 | £3,900.00 | £0.00 | -£3,900.00 | £4,545.00 |
| **Expenditure** | | | | | | |
| 650 | Rent | £700.00 | £700.00 | £668.56 | £31.44 | £750.00 |
| 660 | Water | £1,500.00 | £1,500.00 | £48.53 | £1,451.47 | £1,500.00 |
| 670 | Maintenance | £1,700.00 | £1,700.00 | £334.21 | £1,365.79 | £1,700.00 |
| 690 | Miscellaneous | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| **Total Expenditure** | | £3,900.00 | £3,900.00 | £1,051.30 | £2,848.70 | £3,950.00 |

# Financial Budget Comparison

Comparison between 01/04/26 and 30/09/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

| | | 26/27 | 26/27 Revised | Actual Net | Balance | 27/28 |
|---|---|---|---|---|---|---|
| **Norman Centre** | | | | | | |
| **Income** | | | | | | |
| 700 | Lettings | £3,350.00 | £1,500.00 | £430.00 | -£1,070.00 | £2,237.00 |
| 710 | Miscellaneous | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| **Total Income** | | £3,350.00 | £1,500.00 | £430.00 | -£1,070.00 | £2,237.00 |
| **Expenditure** | | | | | | |
| 750 | Rates | £600.00 | £600.00 | £315.40 | £284.60 | £700.00 |
| 751 | Gas | £400.00 | £400.00 | £110.01 | £289.99 | £400.00 |
| 752 | Electricity | £700.00 | £700.00 | £245.57 | £454.43 | £700.00 |
| 770 | Maintenance(NC) | £1,500.00 | £500.00 | £0.00 | £500.00 | £500.00 |
| 771 | Major Repairs(NC) | £0.00 | £1,000.00 | £0.00 | £1,000.00 | £1,000.00 |
| 790 | Miscellaneous | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| **Total Expenditure** | | £3,200.00 | £3,200.00 | £670.98 | £2,529.02 | £3,300.00 |

# Financial Budget Comparison

Comparison between 01/04/26 and 30/09/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

| | 26/27 | 26/27 Revised | Actual Net | Balance | 27/28 |
|---|---|---|---|---|---|
| Total Income | £324,342.29 | £321,692.00 | £289,847.96 | | £353,762.00 |
| Total Expenditure | £368,011.32 | £340,902.52 | £121,834.13 | | £373,010.00 |
| **Total Net Balance** | **-£43,669.03** | **-£19,210.52** | **£168,013.83** | | **-£19,248.00** |

**Budleigh Salterton Town Council**

**Precept 2078/28**

**Presented to the Finance Committee on 9 November 2026**

**Committee Income and Expenditure - Estimated**

| Committee | Income 2026/27 (£) | Expenditure 2026/27 (£) | Income 2027/28 (£) | Expenditure 2027/28 (£) |
|---|---|---|---|---|
| Council | 17628.00 | 99081.03 | 17680.00 | 114650.00 |
| Precept | 257764.00 | – | 290000 – example of 26/29 precept | 0 |
| Finance | 11700.00 | 137518.49 | 11300.00 | 150510.00 |
| Public Hall | 29200 | 97428.00 | 28000.00 | 100600.00 |
| Community Gardens | 3900.00 | 3900 | 4545.00 | 3950.00 |
| Norman Centre | 1500.00 | 4850.00 | 2237.00 | 3300.00 |
| Foreshore & Footpaths | 0 | 3200.00 | 0 | 0 |
| **Total** | 321692.00 | 345977.52 | 353762.00 | 373010.00 |

**Estimated Income, Expenditure and Balance Remaining as at 31 March 2027**

| **Description** | **Amount (£)** |
|---|---|
| Opening Balance as at 01.04.26 (actual) | 434001.90 |
| Estimated Income 2026/27 | 63928 |
| Precept 2026/27 | 257764 |
| **Total Available Funds** | **755693.9** |
| Less: Estimated Expenditure 2026/27 | 340902.52 |
| **Estimated Balance as at 31.03.27*** | **414791.38** |

**Represented by:**

| **Reserves** | **Amount (£)** |
|---|---|
| Car Park | 22500 |
| Public Hall | 50000 |
| Shelter Maintenance | 3500 |
| Town Improvement | 5000 |
| CIL | 53983.12 |
| Community Asset Transfer | 21810 |
| General Fund | 257998.26 |
| **Total** | **414791.38** |

**Precept Requirements 2027/28**

The figures outlined are based on a precept request of £290000, a 12.5% increase on this year's request. The following table provides a sample of other amounts and their effect on band D properties and BSTC reserves.

| Precept | % increase | cost per known Band D properties | Use of General Reserve |
|---|---|---|---|
| £257,764.00 | 0 | £86.09 | £66,484.00 |
| £290,000.00 | 12.5 | £96.86 | £34,248.00 |
| £305,000.00 | 18.3 | £101.87 | £19,248.00 |

**Projected opening and closing balances for 2027/2028, with a £290,000 precept**

| **Description** | **Amount (£)** |
|---|---|
| Opening Balance as at 01.04.27 (estimated) | 414791.38 |
| Estimated Income 2027/28 | 63762.00 |
| Precept 2027/28 | 290,000 |
| **Total Available Funds** | **768553.38** |
| Less: Estimated Expenditure 2027/28 | (373010) |
| **Estimated Balance as at 31.03.28** | **395543.38*** |

* *Represented by:** (*Please note: All earmarked reserves will increase, while the General Fund will decrease, in accordance with the Council's adopted Reserves Policy and to ensure compliance with proper accounting practices. This will take place towards the end of the financial year.)*

**Reserves**

| | |
|---|---|
| Car Park Fund | 22500 |
| Public Hall Fund | 50000 |
| Shelter Maintenance Fund | 3500 |
| Town Improvement Fund | 5000 |
| CIL Fund | 53983.12 |
| Community Asset Transfer | 21810.00 |
| Total Ear Marked Funds | 134983.12 |
| General Fund | 250560.26 |
| **Total** | **395543.38** |