

RIBBLE VALLEY BOROUGH COUNCIL INFORMATION

REPORT TO HEALTH AND HOUSING COMMITTEE

Agenda Item No 16

meeting date: 16 SEPTEMBER 2010
 title: REVENUE MONITORING 2010/11
 submitted by: DIRECTOR OF RESOURCES
 principal author: NEIL SANDIFORD

1 PURPOSE

1.1 To report on the progress of revenue expenditure and income for the period 1 April to 31 July 2010.

1.2 Relevance to the Councils ambitions and priorities:

- In accordance with corporate performance and improvement objective 2, “to maintain critical financial management and controls”, this report provides members with information arising from our budget monitoring exercise for the first four months of 2010/11.

2 FINANCIAL INFORMATION

2.1 Shown below by cost centre, is a comparison between actual expenditure and the original estimate for the period. You will see an under spend of £37,168 on the net cost of services

Cost Centre	Cost Centre Name	Net Budget for the Full Year	Net Budget to the end of period	Actual including Commitments to the end of the period	Variance	
CTBEN	Council Tax Benefit Administration	43,040	-29,926	-41,423	-11,497	R
HGBEN	Housing Benefits	82,830	-173,273	-167,756	5,517	R
COMNL	Common Land	11,360	756	11	-745	G
CLCEM	Clitheroe Cemetery	49,450	4,418	-4,327	-8,745	R
ENVGR	Grants & Subscriptions - Health & Housing	2,060	800	545	-255	G
CLAIR	Clean Air	4,170	508	-6,349	-6,857	R
DOGWD	Dog Warden & Pest Control	113,270	8,669	1,908	-6,761	R
ENVHT	Environmental Health Services	308,480	-4551	-6,681	-2,130	A
CLAND	Contaminated Land	4,750	268	0	-268	G
HSASS	Housing Associations	13,260	0	0	0	G
HSADV	Housing Advances	520	150	0	-150	G
SUPPE	Supporting People	5,530	0	-4,355	-4,355	A

Cost Centre	Cost Centre Name	Net Budget for the Full Year	Net Budget to the end of period	Actual including Commitments to the end of the period	Variance	
CLMKT	Clitheroe Market	-12,000	-77,657	-72,625	5,032	R
JARMS	Joiners Arms	10,790	-1,452	-1,001	451	G
HOMEG	Homelessness General	52,990	312	0	-312	G
HOMES	Homelessness Strategy	-10,260	-24,564	-30,851	-6,287	R
IMPGR	Improvement Grants	33,950	-2,312	-594	1,718	G
HOMEE	Home Energy Conservation	20,880	648	0	-648	G
GRAGE	Non-Dwelling Rents	-17,260	-13,838	-14,626	-788	G
HSTRA	Housing Strategy	53,280	1,604	1,516	-88	G
	Sum:	771,090	-309,440	-346,608	-37,168	

2.2 The variations between budget and actual have been split into groups of red, amber and green variance. The red variances highlight specific areas of concern, for which budget holders are required to have an action plan. Amber variances are areas of potential concern and green are areas that currently do not present any significant concern.

Key to Variance shading	
Variance of more than £5,000 (Red)	R
Variance between £2,000 and £4,000 (Amber)	A
Variance of less than £2,000	G

2.2 We have then extracted the main variations for the items included in the red shaded cost centres and shown them with the budget holders' comments and agreed action plans in Annex 1.

2.3 The main variations for items included in the amber shaded cost centres are shown with budget holders' comments at Annex 2.

3 CONCLUSION

- 3.1 A comparison between actual and budgeted expenditure for the four months to end July 2010, shows an under spend of £37,168.

A handwritten signature in black ink, appearing to read "Neil Sanayana". The signature is written in a cursive style with a large initial 'N'.

SENIOR ACCOUNTANT

HH9-10/NS/AC
3 September 2010

Budget Monitoring - April 2010 to July 2010
Health and Housing Committee - RED Variances

Ledger Code	Ledger Code Name	Budget for Full Year	Budget to end of period	Actual including Commitments to end of period	Variance		Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
CLMKT/8824n	Cabin rents	-90,890	-90,890	-85,489	5,401	R	Three cabin holders have given notice to quit and the sundry debtor raised for these has been written back	New tenants are being sought
CTBEN/4653	Council tax rebates	2,100,000	700,560	754,937	54,377	R	Payments are ahead of expectations	Additional payments will be recovered as part of the mid year adjustment in August
CTBEN/8004z	Council tax rebate grant	-2,120,000	-707,232	-773,200	65,968	R	The initial estimate to DWP in February 2010 took account of the changes to allowances which were notified after the budget was prepared	This will be adjusted as part of the mid year forecast to DWP in August of this year
CLAIR/8756z	Income received in advance of a clean air survey	0	0	-7,000	-7,000	R	There is no Council budget for the cost of this work which is to be financed from external contributions	One of the contributors to the scheme has withdrawn the offending equipment. The scheme has therefore been deferred.

Ledger Code	Ledger Code Name	Budget for Full Year	Budget to end of period	Actual including Commitments to end of period	Variance		Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
HGBEN/4652	Rent allowances	5,600,000	1,738,800	1,878,331	140,031	R	Payments are ahead of expectations	Additional payments will be recovered as part of the mid year adjustment in August
HGHBEN/8002z	Housing benefits rent allowance grant	-5,616,000	-1,873,496	-2,007,385	133,889	R	The initial estimate to DWP in February 2010 took account of the changes to allowances which were notified after the budget was prepared	This will be adjusted as part of the mid year forecast to DWP in August of this year
DOGWD/5056	Grounds maintenance	33,270	11,096	3,475	-7,621	R	The monthly recharge from grounds maintenance is behind expectations	The under spending will correct itself during the year
CLCEM/5056	Grounds maintenance	44,470	14,832	8,022	-6,810	R	The monthly recharge from grounds maintenance is behind expectations	The under spending will correct itself during the year

**Budget Monitoring - April 2010 to July 2010
Health and Housing - AMBER Variances**

Ledger Code	Ledger Code Name	Budget for Full Year	Budget to end of period	Actual including Commitments to the end of period	Variance		Reason for Variance
CLCEM/2451	NNDR	0	0	2,199	2,199	A	The cemetery, which should have been on the business rates list, has been added for the first time.
SUPPE/8094z	Supporting People Grant	-28,300	-9,440	-13,066	3,626	A	Income is ahead of the budget profile
CLCEM/8441z	Internment fees	-18,150	-5,196	-8,335	3,139	A	There has been more activity than forecast in the budget
HOMES/3079	Other contract services	19,300	6,436	2,124	4,312	A	Payments are behind the budget profile
CLMKT/2402	Repairs and maintenance	12,420	2,186	4,357	-2,171	A	Commitments have been made to replace shutters and handles, which has caused expenditure to be ahead of profile.