

RIBBLE VALLEY BOROUGH COUNCIL INFORMATION

REPORT TO HEALTH AND HOUSING COMMITTEE

Agenda Item No 11

meeting date: 11 NOVEMBER 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 30 September 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 £51,375 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	-44,872	-68,457	-23,585	R
HGBEN	Housing Benefits	82,830	-286,201	-272,633	13,568	R
COMNL	Common Land	11,360	1,134	11	-1,123	G
CLCEM	Clitheroe Cemetery	49,450	6,279	2,454	-3,825	A
ENVGR	Grants & Subscriptions	2,060	800	545	-255	G
CLAIR	Clean Air	4,170	760	-6,018	-6,778	R
DOGWD	Dog Warden & Pest Control	113,270	14,829	6,597	-8,232	R
ENVHT	Environmental Health Services	308,480	-5,257	-6,835	-1,578	G
CLAND	Contaminated Land	4,750	352	0	-352	G
HSASS	Housing Associations	13,260	0	0	0	G
HSADV	Housing Advances	520	150	200	50	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	-73,142	-75,933	-2,791	A
JARMS	Joiners Arms	10,790	72	-2,984	-3,056	A
HOMEG	Homelessness General	52,990	460	0	-460	G
HOMES	Homelessness Strategy	-10,260	-21,348	-28,429	-7,081	R
IMPGR	Improvement Grants	33,950	-3,470	-2,167	1,303	G
HOMEE	Home Energy Conservation	20,880	972	0	-972	G
GRAGE	Non-Dwelling Rents	-17,260	-15,864	-17,221	-1,357	G
HSTRA	Housing Strategy	53,280	2,406	1,910	-496	G
	Sum:	771,090	-421,940	-473,315	-51,375	

- 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 £4,999 (Amber)	A
Variance of less than £2,000	G

3 CONCLUSION

- 3.1 A comparison between actual and budgeted expenditure for the four months to end September 2010, shows an underspend of £51,375. Annex 1 highlights the red and amber variations and any corrective actions required.

NEIL SANDIFORD
 TECHNICAL ACCOUNTANT
 HH13-10/NS/AC

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
CTBEN /4653	Council Tax Benefits/Council tax rebates	2,100,000	1,050,420	1,126,083	75,663	R	Payments are ahead of expectations	The additional payments will be recovered as part of the mid year adjustment that was made in August
CTBEN /8004z	Council Tax Benefits /Council tax rebate grant	-2,120,000	-1,060,424	-1,159,800	-99,376	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 that was made to DWP in August of this year. The correction to the rebate grant was made in October.
CLAIR /8756z	Clean Air/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. These payments may be refunded.

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	Housing Benefits/Rent allowances	5,600,000	2,589,440	2,806,285	216,845	R	Payments are ahead of expectations	The additional payments will be recovered as part of the mid year adjustment that was made in August
HGBEN /8002z	Housing benefits/ Housing benefits rent allowance grant	-5,616,000	-2,809,122	-3,010,810	-201,679	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 that was made to DWP in August of this year. The correction to the rebate grant was made in October.
DOGWD /5056	Dog Warden and Pest Control/Grounds maintenance	33,270	16,640	6,814	-9,826	R	Time recharged from grounds maintenance is lower than expected	The recharge from grounds maintenance is to be reviewed as part of the revised estimate
HOMES /3079	Homelessness Strategy/Other contract services	19,300	9,652	4,546	-5,106	R	Payments are behind budget profile	The budget will be reviewed at revised estimate

HEALTH AND HOUSING COMMITTEE – 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	Clitheroe Cemetery/NNDR	0	0	2,199	-2,199	A	The cemetery site has now been added to the rating list and as a result this payment relates to the 2010/11 business rates payment for the site
SUPPE /8094z	Supporting People/Supporting people grant	-28,300	-14,156	-17,421	-3,265	A	An element of income was brought forward in to this year from 2009/10, resulting in the excess income received this year to date
CLMKT /2402	Clitheroe Market/Repairs and maintenance	12,420	7,913	4,445	-3,468	A	Planned repairs and maintenance has been programmed to take place later than anticipated. This variance will clear by the end of the financial year.

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
CLMKT /8824n	Clitheroe Market/Cabin rents	-90,890	-90,890	-88,196	2,694	A	There have been a number of periods during this year where cabins have been vacant, resulting in the fall in income shown.
HGBEN /1015	Housing Benefits/Other training	2,950	2,542	0	-2,542	A	Training updates are due to take place in the Autumn when this budget will be committed.
JARMS /8615z	Joiners Arms Homelessness Unit/Service charges	-5,340	-5,340	-8,048	-2,708	A	Payments from LCC towards homelessness were due to finish in July but a decision has been taken by LCC to continue to make the payments. Discussions are currently being held on the decision, to clarify how long payment will continue.
CLCEM /5056	Clitheroe Cemetery/Grounds maintenance	44,470	22,242	19,208	-3,034	A	Time recharged from grounds maintenance is lower than expected