

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO HEALTH & HOUSING COMMITTEE

INFORMATION
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Agenda Item No

meeting date: 21 JULY 2011  
 title: REVENUE MONITORING 2011/12  
 submitted by: DIRECTOR OF RESOURCES  
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## 1 PURPOSE

1.1 To inform members of the budget monitoring exercise carried out for the revenue budgets for this committee for the period 1 April to 30 June 2011.

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 three months of 2011/12.

## 2 FINANCIAL INFORMATION

2.1 Shown below by cost centre, is a comparison between actual expenditure and the original estimate for the period. Overall there is an under spend of £55,207 at the end of the first quarter

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	46,010	-22,416	-24,582	-2,166	
HGBEN	Housing Benefits	116,770	-22,314	-66,024	-43,710	
COMNL	Common Land	9,150	290	23	-267	
CLCEM	Clitheroe Cemetery	46,220	4,927	-1,070	-5,997	
ENVGR	Grants & Subscriptions - Health & Housing	1,260	150	0	-150	
CLAIR	Clean Air	6,050	393	0	-393	
DOGWD	Dog Warden & Pest Control	96,840	3,591	-618	-4,209	
ENVHT	Environmental Health Services	297,210	-3,817	-3,730	87	
CLAND	Contaminated Land	5,570	0	0	0	
HSASS	Housing Associations	13,630	0	0	0	
HSADV	Housing Advances	620	200	0	-200	
SUPPE	Supporting People	4,410	14	-4,132	-4,146	

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	-24,690	-76,713	-66,662	10,051	
JARMS	Joiners Arms	10,360	595	-4,593	-5,188	
HOMEG	Homelessness General	46,650	122	0	-122	
HOMES	Homelessness Strategy	-17,140	-7,695	-6,265	1,430	
IMPGR	Improvement Grants	28,650	-2,502	-1,753	749	
HOMEE	Home Energy Conservation	21,500	177	0	-177	
GRAGE	Non-Dwelling Rents	-15,070	-12,379	-13,453	-1,074	
HSTRA	Housing Strategy	56,720	1,203	1,478	275	
	<b>Sum:</b>	<b>751,320</b>	<b>-136,174</b>	<b>-191,381</b>	<b>-55,207</b>	

- 2.2 The variations between budget and actual have been analysed into groups - red, amber and green variances. 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.

<b>Key to Variance shading</b>	
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 three months to the end June 2011 shows an under spend of £55,207. Annex 1 below highlights the red and amber variations and any corrective actions required.

SENIOR ACCOUNTANT

HH6-11NS/AC  
8 July 2011

**Budget Monitoring - April 2011 to June 2011  
Health and Housing - 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 rebates	2,261,000	565,701	579,219	13,518	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	-2,281,000	-570,705	586,401	-15,696	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. The correction will be made in October.
HGBEN/2998	Housing benefits software maintenance	16,860	16,860	32,782	15,922	Because of the proposed changes to the benefits system (universal credit), software changes are being made. These costs are reimbursed by additional grant.	These costs are covered by additional grant
HGBEN/4652	Rent allowances	6,378,000	1,595,973	1,575,866	-20,107	Payments of rent allowances are ahead of expectations	Additional payments will be recovered as part of the mid year adjustment in August

**Budget Monitoring - April 2011 to June 2011  
Health and Housing - 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
HGHBEN/8002z	Housing benefits rent allowance grant	-6,364,800	-1,592,472	-1,610,430	-17,958	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. The correction will be made in October
HGBEN/8009z	Housing benefits admin subsidy	-173,480	-43,404	-61,431	-18,027	Additional grant to cover the cost of software changes	The grant income covers the additional costs (see above)
CLMKT/8824n	Cabin rents	-93,590	-93590	-88,035	5,555	There are a small (4) number of empty cabins on the market site	Attempts are being made to find new market traders. Two are due to be let in July.

**Budget Monitoring - April 2011 to June 2011  
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
DOGWD/5056	Grounds maintenance	21,740	5,439	2,378	-3,061		Awaiting recharges for June 2011
JARMS/2402	Repair and maintenance	1,010	254	-3,350	-3,604		Accrual of creditor for St Vincent's which has yet to be paid
SUPPE/3019	Handyperson service	28,300	7,080	2,178	4,092		Awaiting monthly invoices from St Vincent's (2)
CLCEM/8447z	Exclusive burial rights	-17,150	-3,500	-5,950	-2,450		Income is ahead of budget expectations