

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO HEALTH AND HOUSING COMMITTEE

Agenda Item No 10

meeting date: 31 OCTOBER 2013  
 title: REVENUE MONITORING 2013/14  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: AMY JOHNSON

## 1 PURPOSE

1.1 To let you know the position for the period April to September 2013 of this year's revenue budget as far as this committee is concerned.

1.2 Relevance to the Council's ambitions and priorities:

- Community Objectives – none identified
- Corporate Priorities - to continue to be a well managed Council providing efficient services based on identified customer need. To meet the objective within this priority, of maintaining critical financial management controls, ensuring the authority provides council tax payers with value for money.
- Other Considerations – none identified.

## 2 FINANCIAL INFORMATION

2.1 Shown below, by cost centre, is a comparison between actual expenditure and the original estimate for the period to the end of September. You will see an overall underspend of £82,275 on the net cost of services. After allowing for transfers to and from earmarked reserves the underspend is increased to £106,627. Please note that under spends are denoted by figures with a minus symbol.

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 Support Administration	24,620	-67,340	-87,012	-19,672	R
HGBEN	Housing Benefits	123,550	-98,892	-163,977	-68,085	R
COMNL	Common Land	6,280	310	56	-254	G
CLCEM	Clitheroe Cemetery	46,290	8,074	4,356	-3,718	A
ENVGR	Grants & Subscriptions - Health & Hsng	4,720	316	0	-316	G
CLAIR	Clean Air	1,600	802	510	-292	G
DOGWD	Dog Warden & Pest Control	87,800	4,781	5,020	239	G
ENVHT	Environmental Health Services	304,830	-2,280	-6,849	-4,569	A
CLAND	Contaminated Land	12,340	106	0	-106	G

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 £	
HSASS	Housing Associations	13,780	0	0	0	G
HSADV	Housing Advances	1,060	210	100	-110	G
SUPPE	Supporting People	2,370	26	0	-26	G
WARMH	Warm Homes Healthy People	0	0	24,352	24,352	R
CLMKT	Clitheroe Market	-47,720	-83,980	-88,450	-4,470	A
JARMS	Joiners Arms	17,560	10,516	13,307	2,791	A
HOMEG	Homelessness General	49,320	238	551	313	G
HOMES	Homelessness Strategy	31,880	12,967	8,829	-4,138	A
IMPGR	Improvement Grants	35,680	-4,004	-3,916	88	G
HOMEE	Home Energy Conservation	24,890	364	0	-364	G
GRAGE	Non-Dwelling Rents	-6,790	-10,489	-14,523	-4,034	A
HSTRA	Housing Strategy	66,370	5,180	5,276	96	G
	<b>Total:</b>	<b>800,430</b>	<b>-220,095</b>	<b>-302,370</b>	<b>-82,275</b>	
<b>Transfers to/from Earmarked Reserves</b>						
	DEFRA Clean Air Reserve	-480	-480	-480	0	
	Warm Homes Grant Reserve	0	0	-24,352	-24,352	
<b>Total after Transfers to/from Earmarked Reserves</b>		<b>799,950</b>	<b>-220,575</b>	<b>-327,202</b>	<b>-106,627</b>	

2.2 The variations between budget and actuals have been split into groups of red, amber and green variance. The red variances highlight specific areas of high concern, for which budget holders are required to have an action plan. Amber variances are potential areas of high concern and green variances are areas, which 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 less than £2,000 (Green)	G

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

2.4 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 The comparison between actual and budgeted expenditure shows an underspend of £82,275 for the first four months of the financial year 2013/14. After allowing for transfers to and from earmarked reserves the underspend is increased to £106,627.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

HH12-13/AJ/AC  
15 October 2013

BACKGROUND PAPERS: None

For further information please ask for Amy Johnson, extension 4498

## Health and Housing Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Original Budget for the Full Year £	Original Budget to the end of the period £	Actual including Commitments to the end of the period £	Variance £	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
CTBEN/ 2809	Council Tax Support Administration/Non Recurring Purchases of Equipment	27,900	13,954	455	-13,499	The expenditure budget was introduced to offset the New Burden grant income received (CTBEN/8022z). Minimal purchases have been made to date.	The budget will continue to be monitored and reviewed at revised estimate time.
CTBEN/ 8022z	Council Tax Support Administration/DCLG-Council Tax Initial New Burden Grant	-27,900	-27,900	-33,997	-6,097	An additional grant has been received which was not anticipated when the OE budget was prepared.	The budget will be reviewed at revised estimate.
HGBEN/ 2809	Housing Benefits/Non Recurring Purchases of Equipment etc	0	0	15,700	15,700	A licence upgrade for legislative changes regarding ATLAS, Benefit Capping & Personal Independence Payment has been purchased.	DWP grant funding has been received to fund this purchase.
HGBEN/ 4652	Housing Benefits/Rent Allowance Payments	7,224,630	3,279,982	3,442,248	162,266	Payments to claimants are greater than budgeted.	The budget will continue to be monitored and reviewed at revised estimate time.

## Health and Housing Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Original Budget for the Full Year £	Original Budget to the end of the period £	Actual including Commitments to the end of the period £	Variance £	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
HGBEN/8002z	Housing Benefits/Rent Allowances Grant	-7,259,430	-3,339,340	-3,541,524	-202,184	The budget was prepared in November whereas the initial claim for 2013/14 grant income was made early March. The claim was made on the assumption that the trend of the continual rise in the number of claimants would continue.	The HB mid-year estimate claim was submitted in August 2013 for which a review of grant income received against payments made to claimants was carried out. Receipt of grant income to reflect the claim commenced in October 2013. The budget will be revised accordingly at revised estimate.
HGBEN/8009z	Housing Benefits/Housing Benefit & CT Benefit Admin Grant	-106,750	-53,394	-73,770	-20,376	An additional grant payment of £18,971 has been received	The budget will continue to be monitored and reviewed at revised estimate time.
HGBEN/8026z	Housing Benefits/DWP - LA Data Sharing (LADS) IT Costs	0	0	-15,235	-15,235	Grant funding has been received which was not anticipated when the OE budget was prepared.	The grant has been used to purchase a licence upgrade (see HGBEN/2809). An additional grant of £465 is to follow to fully offset the cost of the upgrade.

## Health and Housing Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Original Budget for the Full Year £	Original Budget to the end of the period £	Actual including Commitments to the end of the period £	Variance £	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
WARMH/ 4676	Warm Homes Healthy People/Grants to Individuals	0	0	18,632	18,632	Funds are held in an earmarked reserve to fund warm homes expenditure.	The budget will be reviewed at revised estimate and the funds held in reserve be brought in.

Health and Housing Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Original Budget for the Full Year £	Original Budget to the end of the period £	Actual including Commitments to the end of the period £	Variance £	Reason for Variance
CLCEM/5056	Clitheroe Cemetery/Grounds Maintenance	44,490	22,254	18,607	-3,647	Time spent by grounds maintenance staff at the cemetery is lower than anticipated which is reflected in actual expenditure to date.
CLMKT/8824n	Clitheroe Market/Cabins	-93,590	-93,590	-96,055	-2,465	The budget allows for cabins to be empty for periods of time throughout the year. At present all cabins are fully occupied, resulting in higher income being generated than budgeted.
CLMKT/2809	Clitheroe Market/Non Recurring Purchases	0	0	2,845	2,845	New waste bins for general waste have been purchased as the lids on the old bins did not close. The new bins are being used for general waste and the old bins for paper & cardboard, for which recycling credits will be received.
ENVHT/8415u	Environmental Health Services/Environmental Protection Registration Fees	-5,400	-4,806	-7,027	-2,221	A consultant was employed to focus on environmental protection work which has allowed additional income to be generated.
HOMES/8090z	Homelessness Strategy/DCLG Homelessness Grant	0	0	-2,000	-2,000	An allocation of a homelessness prevention grant has been received which was not anticipated when the Original Estimate was prepared. The grant has been committed to funding a Youth Worker to work with 16 & 17 year olds under the YNOT scheme.
JARMS/3079	Joiners Arms/Other Contract Payments	8,450	8,450	10,571	2,121	Housing Benefit payments fund an element of this contract, for which a credit note will be received at year end.
WARMH/0100	Warm Homes Healthy People/Salaries	0	0	3,430	3,430	Funds are held in an earmarked reserve to finance this warm homes expenditure.