

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

meeting date: 9 MARCH 2022  
 title: REVENUE MONITORING 2021/22  
 submitted by: DIRECTOR OF RESOURCES  
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## 1 PURPOSE

1.1 To let you know the position for the period April to January 2022 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 January. You will see an overall underspend of £128,284 on the net cost of services. Please note that underspends are denoted by figures with a minus symbol. After allowing for transfers to/from earmarked reserves the underspend is £116,270.

Cost Centre	Cost Centre Name	Net Budget for the full year	Net Budget to the end of the period	Actual including commitments to the end of the period	Variance	
ARTDV	Art Development	41,495	16,198	16,167	-31	G
BUSSH	Bus Shelters	12,900	4,326	2,922	-1,404	G
CARVN	Caravan Site	-12,260	0	0	0	G
CCTEL	Closed Circuit Television	146,250	98,091	96,529	-1,562	G
CFDFT	Clitheroe Food Festival 2022	4,715	2,233	2,233	0	G
COMMD	Community Services Department	0	784,428	784,481	53	G
CRIME	Crime and Disorder	48,450	26,680	26,143	-537	G
CULTG	Culture Grants	6,110	5,200	5,200	0	G
CULVT	Culverts & Water Courses	18,820	8,632	7,769	-863	G
DRAIN	Private Drains	2,060	-249	831	1,080	G
EALLW	Edisford All Weather Pitch	30,860	-61,511	-44,618	16,893	R

Cost Centre	Cost Centre Name	Net Budget for the full year	Net Budget to the end of the period	Actual including commitments to the end of the period	Variance	
EDPIC	Edisford Picnic Area	-1,690	2,769	1,040	-1,729	G
EXREF	Exercise Referral Scheme	67,290	-10,063	-18,586	-8,523	R
GRSRC	Grants & Subscriptions - Community	1,110	340	0	-340	G
HWREP	Highway Repairs	14,750	492	0	-492	G
LDEPO	Longridge Depot	0	4,292	5,270	978	G
LITTR	Litter Bins	19,760	3,440	2,792	-648	G
MCAFE	Museum Cafe	35,930	11,139	9,880	-1,259	G
MUSEM	Castle Museum	263,800	236,692	234,470	-2,222	A
PAPER	Waste Paper and Card Collection	149,470	25,923	14,917	-11,006	R
PKADM	Grounds Maintenance	-6,000	-264,665	-271,554	-6,889	R
PLATG	Platform Gallery and Visitor Information	166,520	91,676	78,389	-13,287	R
RCOLL	Refuse Collection	1,635,640	683,194	669,469	-13,725	R
RECU	Recreation Grants	57,540	32,526	32,370	-156	G
RIVBK	Riverbank Protection	3,480	0	0	0	G
ROEBN	Roefield Barn	-170	-142	-152	-10	G
RPBIN	Chargeable Replacement Waste Bins	-13,840	-26,840	-32,573	-5,733	R
RPOOL	Ribblesdale Pool	382,610	239,515	226,035	-13,480	R
RVPRK	Ribble Valley Parks	558,200	400,191	397,557	-2,634	A
SDEPO	Salthill Depot	0	53,527	52,512	-1,015	G
SEATS	Roadside Seats	8,580	2,268	489	-1,779	G
SIGNS	Street Nameplates & Signs	9,390	-27,715	-30,735	-3,020	A
SPODV	Sports Development	91,130	9,626	8,478	-1,148	G
SPOGR	Sports Grants	6,190	3,268	2,600	-668	G
STCLE	Street Cleansing	392,730	228,493	216,632	-11,861	R
TAFUT	Together an Active Future	0	14,277	13,405	-872	G
TFRST	Waste Transfer Station	113,030	48,667	41,144	-7,523	R
TRREF	Trade Refuse	-16,560	-289,366	-293,404	-4,038	A
TWOWR	Two Way Radio	0	-592	146	738	G

Cost Centre	Cost Centre Name	Net Budget for the full year	Net Budget to the end of the period	Actual including commitments to the end of the period	Variance	
VARIOUS	Car Parks Vehicles	0	5,688	4,820	-868	G
VARIOUS	Grounds Maintenance Vehicles	0	82,279	61,851	-20,428	R
VARIOUS	Other Car Parks	30,680	30,102	28,386	-1,716	G
VARIOUS	Pay and Display Car Parks	-162,530	-270,908	-276,344	-5,436	R
VARIOUS	Plant	0	30,337	32,504	2,167	A
VARIOUS	Public Conveniences	195,760	124,412	113,939	-10,473	R
VARIOUS	Refuse Collection Vehicles	0	443,156	425,591	-17,565	R
VARIOUS	Works Administration Vehicles	0	27,870	23,219	-4,651	A
VEHCL	Vehicle Workshop	0	-34,234	-41,785	-7,551	R
WBHEQ	Wellbeing & Health Equality	0	0	-1,562	-1,562	G
WKSAD	Works Administration	0	-94,416	-55,834	38,582	R
XMASL	Xmas Lights & RV in Bloom	3,720	1,718	1,648	-70	G
		<b>4,305,920</b>	<b>2,702,964</b>	<b>2,574,680</b>	<b>-128,284</b>	

Transfers to/from Earmarked Reserves				
Crime Reduction Partnership Reserve	-7,280	-4,792	-4,215	577
Local Authorities Parks Improvement Reserve	-4,100	-4,100	-4,102	-2
Refuse Collection Reserve	11,170	37,170	43,078	5,908
Equipment Reserve	-6,820	-6,820	-6,820	0
Grounds Maintenance Tuition Reserve	-1,780	-1,780	-1,775	5
Capital Reserve	12,600	12,600	12,600	0
Arts Development Reserve	-3,190	0	0	0
Local Recreation Grants Fund	-24,740	-1,196	-1,040	156
Exercise Referral Reserve	-1,950	-850	4,520	5,370
Repairs and Maintenance Reserve	-4,500	-4,500	-4,500	0
<b>Total after Transfers to/from Earmarked Reserves</b>	<b>4,275,330</b>	<b>2,728,696</b>	<b>2,612,426</b>	<b>-116,270</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.
- 2.5 In summary the main areas of variance which are **unlikely** to rectify themselves by the end of the financial year are summarised below:

Description	Variance to end January 2022 £
<b>Works Administration (WKSAD)</b> – There is an under recovery of the Works Department costs mainly due to a high level of sickness absenteeism experienced along with more time spent on training days. However, partly off-setting this is an underspend on the Public Conveniences cleaning budget as mentioned below.	34,855
<b>Public Conveniences Administration (PCADM)</b> – There is an underspend in the Public Conveniences cleaning cost as a result of a reduction in hours spent on cleaning due to sickness absence. This has contributed to an under recovery of costs within Works Administration as mentioned above.	-12,207
<b>Refuse Collection (RCOLL)</b> – There has been a growth in demand for the collection of household bulky waste which continues to increase since the setting of the revised estimate.	-7,117
<b>Chargeable Replacement Waste Bins (RPBIN)</b> – Income from the sale of householder bins has increased since the setting of the revised estimate. However, this will be offset against expenditure incurred in the purchase of the bins and the surplus/deficit transferred to/from an earmarked reserve.	-5,733
<b>Exercise Referral Scheme (EXREF)</b> – Additional funding has been received to carry-out the Healthy Weight Management service. It is expected this will be transferred to an earmarked reserve for spending in 2022/23.	-5,370

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an underspend of £128,284 for the first ten months of the financial year 2021/22. After allowing for transfers to/from earmarked reserves the underspend is £116,270.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM1-22/HS/AC  
26 February 2021

## Community Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	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
EALLW/2458	Edisford All Weather Pitch/Sewerage & Environmental Supplies	340	340	28,208	<b>27,868</b>	An incorrect charge has been made for waste water drainage as the site has been placed in the wrong banding.	The invoice is currently being disputed and is expected to be credited, being replaced with a significantly lower charge.
EXREF/8929z	Exercise Referral Scheme/LCC Weight Management Funding	-18,510	-18,510	-23,880	<b>-5,370</b>	Additional Weight Management Funding has been allocated by Public Health England.	Any unspent funding at the end of the year will be carried forward for spending on the programme in future years.
PCADM/2475	Public Conveniences Administration/General Cleaning	76,030	63,364	51,157	<b>-12,207</b>	Reduction in hours spent on cleaning due to sickness absence.	The allocation of staff time will continue to be monitored for the remainder of the year.
RCOLL/0130	Refuse Collection/Temporary Staff	42,080	35,070	41,877	<b>6,807</b>	It has been necessary to use additional temporary staff in order to provide cover for vacant driver posts.	The additional cost will be funded by the underspend of driver's wages.

Community Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	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
RCOLL/0160	Refuse Collection/Drivers Wages	255,760	209,050	194,103	-14,947	Underspend on drivers' wages is due to several driver vacancies.	Savings will be used to fund the use of additional temporary and agency staff.
RCOLL/0350	Refuse Collection/Agency Staff	7,200	6,000	15,020	9,020	It has been necessary to use additional agency staff in order to provide cover for vacant driver posts.	The additional cost will be funded by the underspend of drivers' wages.
RCOLL/8547u	Refuse Collection/Household Special Collections	-27,770	-23,144	-30,261	-7,117	There has been an increase in demand for the collection of household bulky waste.	The demand for this service will continue to be monitored monthly and if the increase continues will be built into the 2022/23 revised estimate.
RCRKA/2602	SY11 CRK Dennis Refuse D/Vehicle Repairs & Maintenance	29,440	24,536	11,791	-12,745	Lower than estimated repairs carried out on this refuse collection vehicle to date.	The repairs to vehicles will continue to be monitored to the end of the financial year.

## Community Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	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
RCUVA/2602	VF19 CUV Refuse Vehicle/Vehicle Repairs & Maintenance	10,360	8,634	23,058	<b>14,424</b>	It has been necessary to hire a replacement vehicle (cost £9,450) whilst VF19 CUV undergoes repair, which has contributed to the overspend.	The repairs to vehicles will continue to be monitored to the end of the financial year.
RDKAA/2602	VN17 DKA Dennis Disposal/Vehicle Repairs & Maintenance	25,070	20,894	11,651	<b>-9,243</b>	Lower than estimated repairs carried out on this refuse collection vehicle to date.	The repairs to vehicles will continue to be monitored to the end of the financial year.
RJXPA/2602	VE18 JXP Dennis Refuse D/Vehicle Repairs & Maintenance	10,830	10,212	21,938	<b>11,726</b>	Higher than estimated repairs have been carried out on this vehicle including a replacement adblue pump.	The repairs to vehicles will continue to be monitored to the end of the financial year.
RJZPA/2602	PK63 JZP Mercedes/Vehicle Repairs & Maintenance	29,340	24,452	13,995	<b>-10,457</b>	Lower than estimated repairs carried out on this refuse collection vehicle to date.	The repairs to vehicles will continue to be monitored to the end of the financial year.



## Community Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	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
RKYKA/2602	VN12 KYK Dennis Refuse D/Vehicle Repairs & Maintenance	29,960	24,968	31,051	<b>6,083</b>	It has been necessary to hire a replacement vehicle (cost £11,250) whilst VN12 KYK undergoes repair, which has contributed to the overspend.	The repairs to vehicles will continue to be monitored to the end of the financial year.
RPBIN/8297n	Chargeable Replacement W/Sale of Equipment/Materials	-26,840	-26,840	-32,573	<b>-5,733</b>	Income from the sale of householder bins.	Income received will be offset against expenditure incurred in the purchase of the bins and the surplus/deficit transferred to/from an earmarked reserve.
RPOOL/0139	Ribblesdale Pool/Temp Staff Superannuation	0	0	5,366	<b>5,366</b>	Expenditure is higher than estimated as it has been necessary to use temporary staff to cover vacant posts.	Vacancy savings experienced at Ribblesdale Pool will partly offset this overspend.

Community Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	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
STCLE/0130	Street Cleansing/Temporary Staff	8,290	5,984	267	-5,717	It was anticipated temporary staff would be required in order to carry out the backlog of street sweeping, however this has been unable to take place as yet.	The level of requirement to use temporary staff will continue to be monitored.
WKSAD/8900z	Works Administration/Oncost 100%	-249,560	-204,932	-170,077	34,855	Under recovery of the Works Department mainly due to a high level of sickness absence experienced along with more time spent on training days.	The allocation of time spent by the Works Admin Team will continue to be monitored for the rest of the year

## Community Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance
CHUCP/2458	Church Walk Car Park/Sewerage & Environmental Supplies	850	850	-1,792	<b>-2,642</b>	Refund received in respect of the site being incorrectly charged to a higher banding in previous years.
CHUCP/8420n	Church Walk Car Park/Car Park Charges	-83,240	-68,132	-64,459	<b>3,673</b>	Income is lower than forecast at revised estimate.
EGZEA/2602	CX17 GZE Fiat Ducato Hig/Vehicle Repairs & Maintenance	4,150	3,460	1,046	<b>-2,414</b>	Lower need of repairs and maintenance for this vehicle year to date.
GMZLA/2612	PO16 MZL Grounds Maintenance Vehicle/Diesel	7,300	6,084	3,633	<b>-2,451</b>	Diesel consumption for this vehicle is lower than estimated.
LOWCP/8420n	Lowergate Car Park/Car Park Charges	-70,600	-56,410	-59,364	<b>-2,954</b>	Greater usage than estimated of Lowergate Car Park has resulted in increased income.

## Community Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance
MUSEM/2433	Castle Museum/Gas	7,590	5,062	3,012	<b>-2,050</b>	Lower demand for gas usage due to the Atrium Café currently being vacant.
paper/0168	Waste Paper and Card Col/Drivers N.I.	8,350	6,960	2,898	<b>-4,062</b>	Expenditure on drivers National Insurance is lower than estimated.
paper/8297n	Waste Paper and Card Col/Sale of Equipment/Materials	-94,600	-70,941	-75,595	<b>-4,654</b>	Income higher than forecast due to increase in the waste paper price per tonne collected.
PKADM/0100	Grounds Maintenance/Salaries	27,700	23,086	20,457	<b>-2,629</b>	Grounds Maintenance salaries are lower than estimated due to a vacant post.
PLATG/3277	Platform Gallery and Vis/Promotional Activities	8,740	6,268	2,561	<b>-3,707</b>	Lower requirement of promotional activities than anticipated year to date.

## Community Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance
PLATG/8708n	Platform Gallery and Vis/Commission - Vatable	-23,170	-19,968	-21,984	<b>-2,016</b>	Higher than estimated commission due to an increase in the sale of artists goods.
RCOLL/0169	Refuse Collection/Drivers Superann	44,870	36,656	33,970	<b>-2,686</b>	Underspend on drivers' pension cost is due to several driver vacancies. This will be used towards funding the use of additional temporary and agency staff.
RDKAA/2612	VN17 DKA Dennis Disposal/Diesel	17,730	14,776	19,100	<b>4,324</b>	Diesel consumption for this vehicle is higher than estimated.
RHXKA/2602	VU62 HXK Dennis Refuse D/Vehicle Repairs & Maintenance	29,900	24,918	29,659	<b>4,741</b>	Overspend due to the use of a hire vehicle whilst this one is off the road.
RIBCP/8420n	Ribchester Car Park/Car Park Charges	-25,760	-21,458	-25,043	<b>-3,585</b>	Greater usage than estimated of Ribchester Car Park has resulted in increased income.

## Community Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance
RJXPA/2612	VE18 JXP Dennis Refuse D/Diesel	21,860	18,218	15,660	<b>-2,558</b>	Diesel consumption for this vehicle is lower than estimated.
RJZPA/2612	PK63 JZP Mercedes/Diesel	19,610	16,344	13,803	<b>-2,541</b>	Diesel consumption for this vehicle is lower than estimated.
RJZPA/2614	PK63 JZP Mercedes/Tyres	3,350	2,794	585	<b>-2,209</b>	Lower requirement of expenditure on tyres for this vehicle year to date.
RKYKA/2612	VN12 KYK Dennis Refuse D/Diesel	22,820	19,018	14,435	<b>-4,583</b>	Diesel consumption for this vehicle is lower than estimated.
RKYKA/2614	VN12 KYK Dennis Refuse D/Tyres	3,350	2,794	495	<b>-2,299</b>	Lower requirement of expenditure on tyres for this vehicle year to date.

## Community Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance
RPOOL/0100	Ribblesdale Pool/Salaries	65,780	54,822	50,955	<b>-3,867</b>	Salary savings for Duty Officers due to a vacant post.
RPOOL/0130	Ribblesdale Pool/Temporary Staff	80,780	66,821	69,960	<b>3,139</b>	Increase in use of temporary staff has been necessary to cover for vacant posts.
RPOOL/0180	Ribblesdale Pool/Pool Attendants Wages	63,830	52,286	50,188	<b>-2,098</b>	Salary savings in Pool Attendants due to a vacant post.
RPTZA/2612	VO21 PTZ Dennis Refuse Disposal Vehicle/Diesel	25,370	21,144	18,629	<b>-2,515</b>	Diesel consumption for this new vehicle is lower than estimated.
RUVVA/2602	VO13 UVV Dennis Refuse D/Vehicle Repairs & Mainte	10,650	8,876	11,490	<b>2,614</b>	Higher than estimated repairs carried out on this refuse collection vehicle to date.

## Community Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance
RUVVA/2612	VO13 UVV Dennis Refuse D/Diesel	15,960	13,302	15,984	<b>2,682</b>	Diesel consumption for this vehicle is higher than estimated.
RZGEA/2602	VX70 ZGE Dennis Eagle Refuse Collection Vehicle/Vehicle Repairs & Maintenance	10,030	8,360	6,179	<b>-2,181</b>	Lower than estimated repairs carried out on this refuse collection vehicle to date.
TFRST/0110	Waste Transfer Station/Wages	19,960	16,634	12,544	<b>-4,090</b>	Salaries are lower than estimated due to a vacant post.
WKSAD/8920z	Works Administration/Oncost 120%	-9,370	-7,812	-4,856	<b>2,957</b>	Decrease in recovery of costs due to a reduction in hours spent on cleaning as a result of sickness absence.