

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO POLICY AND FINANCE COMMITTEE

meeting date: 12 NOVEMBER 2024  
 title: REVENUE MONITORING 2024/25  
 submitted by: DIRECTOR OF RESOURCES & DEPUTY CHIEF EXECUTIVE  
 principal author: VALERIE TAYLOR

### 1 PURPOSE

1.1 To let you know the position for the period April to September 2024 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 £155,357 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 there is an underspend of £166,177.

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	
CEXEC	Chief Executives Department	0	632,122	628,973	-3,149	A
CIVCF	Civic Functions	69,550	36,850	34,374	-2,476	A
CIVST	Civic Suite	5,000	33,409	29,754	-3,655	A
CLOFF	Council Offices	-5,000	162,909	150,683	-12,226	R
CLTAX	Council Tax	530,510	51,643	51,162	-481	G
COMPR	Computer Services	0	109,360	99,625	-9,735	R
CORPM	Corporate Management	428,460	0	0	0	G
COSDM	Cost of Democracy	633,200	158,352	152,242	-6,110	R
COVID	Covid-19 Response	0	-14,050	-14,050	0	G
CSERV	Corporate services	219,850	16,909	6,461	-10,448	R
DISTC	District Elections	0	0	114	114	G
ELADM	Election Administration	34,090	0	-10,693	-10,693	R
ELECT	Register of Electors	111,860	39,306	38,764	-542	G
EMERG	Community Safety	98,540	3,402	3,762	360	G
ESTAT	Estates	76,250	-44,000	-34,394	9,606	R

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	
EWMOP	UKSPF - Enhanced Website & Marketing Opportunities	0	0	-2,847	-2,847	A
FGSUB	Grants & Subscriptions - Policy and Fin	187,130	163,810	110,932	-52,878	R
FMISC	Policy & Finance Miscellaneous	290,610	-48,137	-50,816	-2,679	A
HSUPF	Household Support Fund	0	0	-16,609	-16,609	R
LANDC	Land Charges	29,250	-31,433	-31,720	-287	G
LICSE	Licensing	94,540	-42,429	-38,900	3,529	A
LUNCH	Luncheon Clubs	20,420	4,858	2,350	-2,508	A
NNDRC	National Non Domestic Rates	53,180	8,460	6,536	-1,924	G
PARIS	Parish Elections	0	0	11,962	11,962	R
PRMNR	UKSPF - Primrose Nature Reserve Feasibility Study	0	-7,500	-7,500	0	G
RESOR	Resources Department	0	1,341,118	1,324,621	-16,497	R
SUPDF	Superannuation Deficiency Payments	106,570	37,827	36,978	-849	G
UKSPF	UK Shared Prosperity Fund - Management and Admin	48,640	-25,720	-50,054	-24,334	R
	<b>Sum</b>	<b>3,032,650</b>	<b>2,587,066</b>	<b>2,431,709</b>	<b>-155,357</b>	

Transfers to/from Earmarked Reserves				
Elections Fund Reserve	50,000	0	0	0
Revaluation of Assets Reserve	-12,000	0	0	0
Cyber Resilience Reserve	-11,210	0	0	0
Community right to bid/ right to challenge	550	-3,450	-3,300	150
Custom and Self-Build Register reserve	-9,620	-9,620	-9,600	20
Equipment Reserve	0	0	-10,990	-10,990
<b>Total after Transfers to/from Earmarked Reserves</b>	<b>3,050,370</b>	<b>2,573,996</b>	<b>2,407,819</b>	<b>-166,177</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 The **main** areas of variances that are **unlikely** to rectify themselves by the end of the financial year are shown below:

Description	Variance to end September 2024 £
<p><b>UK Shared Prosperity Fund – direct employee costs</b> Underspend on the budget available to engage a temporary officer to help administer the UK Shared Prosperity Fund scheme because work is being managed within existing resources. Salary forecasts will be reviewed and updated at revised estimate.</p>	-24,330
<p><b>Grant Funds</b> Variances for the period to September due to various grant schemes:</p> <ul style="list-style-type: none"> <li>Household Support Fund (Tranche 5) - £16,609 retained for general administration and form filling/advice costs</li> <li>RVBC Voluntary Organisation Grant Fund - £45,210 remaining after accounting for 2024/25 allocations</li> <li>Elections Act new burdens funding - £9,829 remaining after allocations during the period</li> <li>Concurrent function grant claims are lower than the budget available - £7,282</li> </ul>	-78,930
<p><b>Energy Costs</b> Underspend on the cost of gas and electric for usage charged during the period, mainly because unit costs are lower than estimated. Budgets will be reviewed in detail at the Draft Revised Estimate.</p>	-14,779

### 3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an underspend of £155,357 for the April to September period of the financial year 2024/25. After allowing for transfers to/from earmarked reserves there is an underspend of £166,177.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES  
AND DEPUTY CHIEF EXECUTIVE

PF60-24/VT/AC  
31 October 2024

## Policy and Finance 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
HSUPF/8982z	Household Support Fund/ LCC - Household Support Fund Grant to Di	0	0	-107,069	-107,069	Household support fund grant allocation (tranche 5) following extension of the scheme to September 2024.	Budgets will be established at revised estimate to account for household support scheme income and expenditures.
HSUPF/4691	Household Support Fund/ Grants to Individuals - Gift Vouchers	0	0	99,770	99,770	Expenditure on food vouchers for distribution to residents qualifying for support under the scheme (approved by this committee in April 2024).	
HSUPF/8983Z	Household Support Fund/ LCC - Household Support Fund- Admin Suppo	0	0	-9,310	-9,310	Grant received to help the council with the cost of administering tranche 5 of the Household Support Fund.	A budget to account for the income will be established at revised estimate 2024/25.
FGSUB/4678	Grants & Subscriptions - Policy and Fin/ Grants to Voluntary, Comm & Soc Ent Orgs	115,810	115,810	70,600	-45,210	Voluntary organisation grant allocations for the year are lower than the funds available (April 2024 Policy and Finance Cttee).	The forecast for the year will be updated at the draft revised estimate
UKSPF/0100	UK Shared Prosperity Fund - Management and Admin/ Salaries	38,830	19,422	0	-19,422	Additional, non-recurring budget was approved for the 2024/25 financial year for recruitment of a temporary officer to help administer the UK Shared Prosperity Fund scheme. This work is being managed within existing resources.	The budget will be reviewed at revised estimate

## Policy and Finance 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
CEXEC/0100	Chief Executives Department/ Salaries	937,780	450,886	434,762	-16,124	Salary underspend within the Chief Executive's Department that is mainly due to vacancies within the environmental health section. Partially offset by consultancy expenditure for the period to July to ensure continuation of the environmental health section during a prolonged period of understaffing.	A full review of estimates will be undertaken and budget forecasts updated at revised estimate 2024/25.
CEXEC/3085	Chief Executives Department/ Consultants	0	0	11,668	11,668		
ELADM/8504z	Election Administration/ DLUHC - Electoral Integrity Programme	0	0	-15,214	-15,214	Grant funds have been received to help the council with the costs of implementing electoral integrity programme changes that result from the Elections Act 2022.	A budget to account for the income will be established at revised estimate 2024/25.
CLOFF/2432	Council Offices/ Electricity	70,760	23,600	12,973	-10,627	Underspend on electricity for usage to July, mainly because the unit cost of electricity is lower than originally estimated. The budget for this year was reduced by £6k for estimated savings from the installation of energy efficient LED lighting at the council offices. Actual usage underspends are around £1.5k higher than estimated for usage to July.	Estimated costs for the year will be updated at the draft revised budget estimate to adjust for actual variable/fixed costs and usage variances.

## Policy and Finance 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
COMPR/ 2991	Computer Services/ Communication Equipment	18,740	16,520	8,078	-8,442	The annual invoice for internet connection at the council offices is usually charged for a twelve month period, with six months being paid in advance of the next financial year. This year's invoice is for connection to March 2025 only, bringing about an underspend of £8k when compared to the original budget estimate.	The underspend will be kept as a contingency and the position will be reviewed at the Revised Estimate.
FGSUB/ 4669	Grants & Subscriptions - Policy and Fin/ Concurrent Functions Grant Scheme	33,200	33,200	25,918	-7,282	The cost of claims under the council's concurrent function grant scheme is lower than the budget available.	The budget will be reviewed at revised estimate.
RESOR/ 0100	Resources Department/ Salaries	1,844,050	886,620	880,583	-6,037	Underspend from savings on half of Director of Resources salary due to temporary arrangement covering part time Chief Executive role offset by lower staff turnover in Resources department. Estimates at the original budget assume that vacancies during the year will create overall budget underspends of 4% across the council.	Budgets will continue to be monitored and estimates updated at the draft revised estimate.

## Policy and Finance 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
RESOR/1020	Resources Department/ Advertising	470	236	7,141	6,905	Cost of advertising for vacant posts. The cost has been met from underspends on the salary, national insurance and superannuation budgets.	
CSERV/3264	Corporate Services/ Ribble Valley News	11,630	5,816	0	-5,816	The publication of the council newspaper is to be re-launched twice a year (approx. September and March) in both print and digital format to provide a range of communications options to suit residents' preferences, with the next edition planned for Spring of 2025 i.e expenditure for one edition in the current year rather than the two editions allowed for within the budget.	It is expected that there will be some underspend at the end of the financial year, although the exact amount is uncertain given that there may be some unknown one-off additional digital costs. The position will be reviewed at revised estimate.
RESOR/6002	Resources Department/ Car Leasing Repayments	18,900	33,380	28,359	-5,021	Underspend following early termination of a lease vehicle agreement.	The budget will be reviewed at revised estimate.



Policy and Finance 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
ESTAT/ 8803I	Estates/ Building Rents (exempt)	-19,000	-19,000	-9,200	9,800	The variance is mainly because the original budget includes an estimate that a council owned property would be let by April 2024. Unfortunately negotiations fell through and the council is now negotiating with a new prospective tenant.	The variance will reduce if the property is let later on in the financial year. The budget estimate will be updated to the latest position when budgets are reviewed for the revised estimate 2024/25.

## Policy and Finance 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
CSERV/ 3166	Corporate Services/ Surveys	9,000	4,500	0	-4,500	<p>A number of in-house surveys and consultations have been undertaken this financial year including:</p> <ul style="list-style-type: none"> <li>• 2024 Staff Survey</li> <li>• Salthill Play Area Survey</li> <li>• Cumulative Impact Assessment – an initial study relating to licensed premises in Whalley</li> <li>• RVBC Communications Survey</li> <li>• Platform Gallery and Food Waste surveys (in development for Autumn launch)</li> </ul> <p>As all work to date has been carried out in-house the original revenue budget available for external support has not yet been required. Research and development work may start on the next biennial Residents / Perception survey in early 2025. It is likely that this work will be commissioned and outsourced to an external Research company.</p>
CIVST/ 8520u	Civic Suite/ Function Hire (non-business)	0	0	-4,090	-4,090	Hire of the Civic Suite for the PCC and Parliamentary elections.
CEXEC/ 0108	Chief Executives Department/ National Insurance Salaries	93,100	44,152	40,389	-3,763	Underspend on employers' national insurance for the reasons set out at red variance CEXEC/0100 (salaries).

## Policy and Finance 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
CIVST/0100	Civic Suite/ Salaries	11,540	5,550	1,929	-3,621	Vacancy in the post of Town Hall attendant has brought about an underspend. This is partially offset by an overspend of £1.5k on the cost of temporary staffing.
CLOFF/2433	Council Offices/ Gas	42,980	8,120	5,061	-3,059	Underspend on gas for usage to July, mainly because the unit cost of gas is lower than estimated.
RESOR/1013	Resources Department/ Tuition Fees	8,250	4,124	1,265	-2,859	The cost of tuition fees is being funded via the apprenticeship levy where possible.
UKSPF/0109	UK Shared Prosperity Fund - Management and Admin/ Superannuation Salaries	5,710	2,856	0	-2,856	Underspend on employers' superannuation and national insurance for the reasons set out at red variance UKSPF/0100 (salaries).
UKSPF/0108	UK Shared Prosperity Fund - Management and Admin/ National Insurance Salaries	4,100	2,052	0	-2,052	
EWMOP/8503z	UKSPF - Enhanced Website & Marketing Opportunities/ DLUHC - UKSPF Revenue Grant	0	0	-2,847	-2,847	Uk Shared Prosperity fund grant allocated to the website project following an underspend on the £40k project during the previous financial year. The variance will reduce as expenditures are allocated for the administrative cost of populating the content on the website.

## Policy and Finance 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
LUNCH/ 4678	Luncheon Clubs/ Grants to Voluntary, Comm & Soc Ent Orgs	13,970	4,858	2,350	-2,508	Requests for support under the council's luncheon club grant scheme are lower than the funds available for the period. It is expected that further grants for support will be paid before the end of the financial year.
ESTAT/ 2402	Estates/ Repair & Maintenance - Buildings	11,870	9,206	6,940	-2,266	Responsive repair and maintenance requirements on the general estates cost centre have been lower during the period than the budget available. The repairs and maintenance budgets are managed across various cost centres and will be re-allocated according to updated requirements at the revised estimate.
RESOR/ 0108	Resources Department/ National Insurance Salaries	175,830	82,468	80,419	-2,049	Underspend on employers' national insurance for the reasons set out at red variance RESOR/0100 (salaries).
PARIS/ 2974	Parish Elections/ Printing Poll Cards - Elections	0	0	2,057	2,057	Poll card, printing and stationery cost of Ribble Valley by-elections.
PARIS/ 2970	Parish Elections/ Printing Ballot Papers	0	0	2,652	2,652	
PARIS/ 2975	Parish Elections/ Printing and Stationery - Postal Votes	0	0	3,719	3,719	

## Policy and Finance 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
CEXEC/0101	Chief Executives Department/ Salaries Overtime	1,260	608	2,923	2,315	Overspend on overtime during the period that is mainly due to additional hours worked within the elections team on updating the electoral register in advance of the general election.
ESTAT/3055	Estates/ Asset Valuation Fees	0	0	2,500	2,500	Overspend on the original budget estimate due to the timing of the valuation of some council owned land. A budget was approved at revised estimate 2023/24, but the work wasn't carried out until the new financial year.
CEXEC/8975l	Chief Executives Department/ Land and Property Legal Fees	-6,810	-3,408	-570	2,838	Chargeable legal work preparing Land and Property agreements is below that estimated, the budget will be reviewed later on in the year at the Draft Revised Estimate.
CEXEC/8402z	Chief Executives Department/ Legal Fees	-8,000	-4,002	-922	3,080	The variance is mainly because the amount of income generated from preparing S106 agreements is lower than the budget estimate. This is linked to the number of major planning applications received.
LICSE/8437u	Licensing/ Premises Licences	-69,570	-38,334	-34,446	3,889	Income received for the period to September is lower than the estimate for the period. This is likely to be due to timing differences as much of the income is recurring on an annual basis. A full analysis will be undertaken and the budget amended at the draft revised estimate if necessary.

## Policy and Finance 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
ELADM/ 2862	Election Administration/ New Burdens OAVA and PPVR and Overseas E	0	0	4,575	4,575	Expenditure on implementing changes that are a result of the Electoral Integrity Programme (funded from new burdens grant at red variance ELADM/8504z)