

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

Agenda Item No 11

meeting date: 3 SEPTEMBER 2019
 title: REVENUE MONITORING 2019/20
 submitted by: DIRECTOR OF RESOURCES
 principal author: HELEN SEEDALL

1 PURPOSE

1.1 To let you know the position for the period April to July 2019 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 July 2019. You will see that there is an overall underspend of -£26,015 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 remains at -£23,456.

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	34,990	6,801	5,074	-1,727	G
BUSSH	Bus Shelters	19,450	3,163	605	-2,558	A
CARVN	Caravan Site	-8,470	10,521	10,521	0	G
CCTEL	Closed Circuit Television	134,530	38,529	36,605	-1,924	G
COMMD	Community Services Department	0	254,023	255,453	1,430	G
CRIME	Crime and Disorder	58,960	16,906	6,875	-10,031	R
CULTG	Culture Grants	5,810	4,280	4,400	120	G
CULVT	Culverts & Water Courses	17,050	1,232	1,262	30	G
DRAIN	Private Drains	2,050	446	329	-117	G
EALLW	Edisford All Weather Pitch	23,500	2,319	431	-1,888	G
EDPIC	Edisford Picnic Area	-6,730	-10,798	-11,313	-515	G
EXREF	Exercise Referral Scheme	31,500	16,770	16,071	-699	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	
FDFST	Clitheroe Food Festival 2019	14,120	4,288	1,729	-2,559	A
GRSRC	Grants & Subscriptions - Community	1,770	0	0	0	G
HWREP	Highway Repairs	22,000	192	0	-192	G
LDEPO	Longridge Depot	0	5,026	4,856	-170	G
LITTR	Litter Bins	21,880	2,604	3,107	503	G
MCAFE	Museum Cafe	19,970	-13,913	-12,345	1,568	G
MUSEM	Castle Museum	304,590	41,454	22,589	-18,865	R
PAPER	Waste Paper and Card Collection	192,380	32,702	31,631	-1,071	G
PKADM	Grounds Maintenance	0	-90,964	-89,410	1,554	G
PLATG	Platform Gallery and Visitor Information	136,770	37,116	38,019	903	G
RCOLL	Refuse Collection	1,443,630	243,425	242,249	-1,176	G
RECU	Recreation Grants	34,880	15,904	15,200	-704	G
RIVBK	Riverbank Protection	4,150	444	1,262	818	G
ROEBN	Roefield Barn	-410	-133	-13	121	G
RPBIN	Chargeable Replacement Waste Bins	0	0	-22,558	-22,558	R
RPOOL	Ribblesdale Pool	319,390	42,865	70,714	27,849	R
RVPRK	Ribble Valley Parks	566,010	135,157	129,240	-5,917	R
SDEPO	Salthill Depot	0	20,865	26,700	5,835	R
SEATS	Roadside Seats	9,910	876	0	-876	G
SIGNS	Street Nameplates & Signs	50,260	-2,034	-2,340	-306	G
SPODV	Sports Development	84,040	7,995	10,750	2,755	A
SPOGR	Sports Grants	6,270	3,788	5,725	1,937	G
STCLE	Street Cleansing	372,470	81,542	75,761	-5,781	R
TAFUT	Together an Active Future	0	0	-1,500	-1,500	G
TFRST	Waste Transfer Station	88,980	33,819	34,661	842	G
TRREF	Trade Refuse	-31,180	-380,224	-434,563	-54,339	R
TWOWR	Two Way Radio	-1,500	-2,189	-2,949	-760	G
UPACT	Up and Active Service	0	-3,185	-4,687	-1,502	G
VARIOUS	Car Parks Vehicles	0	2,544	1,703	-841	G
VARIOUS	Grounds Maintenance Vehicles	0	18,060	-284	-18,344	R
VARIOUS	Other Car Parks	28,240	38,419	38,676	257	G
VARIOUS	Pay and Display Car Parks	-179,020	-61,508	-56,331	5,177	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	
VARIOUS	Plant	0	5,460	8,860	3,400	A
VARIOUS	Public Conveniences	198,090	69,966	75,306	5,340	R
VARIOUS	Refuse Collection Vehicles	0	139,681	208,899	69,218	R
VARIOUS	Works Administration Vehicles	0	8,837	5,224	-3,613	A
VEHCL	Vehicle Workshop	0	-9,743	-2,127	7,616	R
WBHEQ	Wellbeing & Health Equality	0	0	-1,562	-1,562	G
WKSAD	Works Administration	0	-49,659	-50,882	-1,223	G
XMASL	Xmas Lights & RV in Bloom	3,700	688	715	27	G
	Sum	4,024,030	724,357	698,342	-26,015	

Transfers to/from Earmarked Reserves				
Clitheroe Food Festival	-14,120	-4,288	-1,729	2,559
Crime Reduction Partnership Reserve	-14,060	0	0	0
Refuse Collection Reserve	2,080	0	0	0
Total after Transfers to/from Earmarked Reserves	3,997,930	720,069	696,613	-23,456

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 July 2019 £
Castle Museum (MUSEM) – A saving on business rates has resulted following a revaluation and separate rating of sections of the Castle Museum. A refund is due for the previous two years along with a reduction in the current year’s charge. Offsetting this is a refund payable to the Museum Café operator in respect of their allocation.	-15,297
Ribblesdale Pool (RPOOL) – Income from the hire of the pool to clubs is reduced due to a decline in demand from the main user. As bookings are taken at the beginning of the year this variance is likely to remain.	9,206
Refuse Collection Vehicles (VARIOUS) – There is a significant overspend collectively for repairs and maintenance to the refuse vehicle fleet. The variance indicates the position year-to-date to the end of July, however the projection is expected to be substantial by the end of the year if the current levels of expenditure continue.	74,711
Ground Maintenance (PKADM) – Employee insurances have exceeded the budget due to the payment of damages and solicitors fees awarded in settlement of an employer’s liability insurance claim.	5,390

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an underspend of - £26,015 for the first four months of the financial year 2019/20. After allowing for transfers to/from earmarked reserves the underspend remains at -£23,456.
- 3.2 The overspend in respect of refuse collection vehicle repairs and maintenance continues to be an area of concern. This is being closely monitored and being reported to CMT and has also been reported to the Budget Working Group.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM8-19/HS/AC
22 August 2019

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
CRIME/3277	Crime and Disorder/Promotional Activities	19,830	9,320	1,125	-8,195	There has been a delay in the delivery of the Shop Watch project due to complications installing equipment at a third party.	The project is expected to be completed by December 2019.
MUSEM/2451	Castle Museum/National Non Domestic Rates	45,220	33,553	17,626	-15,927	As a result of a revaluation of the business rates at the Castle Museum there is a refund due to RVBC relating to previous years, however off-setting this is a refund payable to the Museum Café.	The budget will be reviewed at revised estimate to take the business rates reduction and refund into consideration.
PKADM/1040	Grounds Maintenance/ Employee Insurances	2,800	2,800	8,190	5,390	Payment for damages and solicitors fees awarded in respect of an employer's liability insurance claim.	A review of the budget will be carried out at revised estimate.

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/0150	Refuse Collection/Loaders Wages	312,870	104,372	110,167	5,795	A loader has changed post and become a driver therefore they should be funded by the Drivers budget.	The appropriate cost will be transferred to Drivers Wages.
RCOLL/0350	Refuse Collection/Agency Staff	10,990	3,664	11,268	7,604	It has been necessary to use agency staff to provide cover during recent periods of sickness absence and during the summer holiday period.	Permission was granted by CMT to employ additional cover for loaders to provide cover over the summer holiday period.
RHXKA/2602	VU62 HXK Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	16,410	5,472	35,061	29,589	The overspend includes essential major repair work which resulted in the vehicle being off the road for three months, thus also incurring vehicle hire costs.	It is felt the charges for the repair work were excessive due to quality issues and the prolonged length of time to carry them out. A reduction to the charges is currently being sought which should reduce the 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
RJZOA/2602	PK63 JZO Hile Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	16,410	5,474	10,895	5,421	Repairs to date are higher than estimated.	The repairs to vehicles will be monitored and a review of repairs and maintenance of the vehicle fleet carried out at revised estimate.
RJZPA/2602	PK63 JZP Mercedes/Vehicle Repairs & Maintenance	16,410	5,474	17,805	12,331	Repairs to date are higher than estimated.	The repairs to vehicles will be monitored and a review of repairs and maintenance of the vehicle fleet carried out at revised estimate.
RKYKA/2602	VN12 KYK Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	16,410	5,468	15,721	10,253	Repairs to date are higher than estimated.	The repairs to vehicles will be monitored and a review of repairs and maintenance of the vehicle fleet carried out at revised estimate.

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
RPBIN/8297n	Chargeable Replacement Waste Bins/Sale of Equipment/Materials	0	0	-22,558	-22,558	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 earmarked reserve.
RPOOL/0210	Ribblesdale Pool/Instructors Wages	39,070	13,032	3,592	-9,440	Staff vacancy savings as a result of two instructors having left their posts and not yet been replaced.	A review is being carried out regarding options for the delivery of swimming lessons as difficulties in recruiting permanent instructors are being experienced.
RPOOL/3085	Ribblesdale Pool/Consultants	1,090	363	7,711	7,348	It has been necessary to use external instructors to support the delivery of swimming lessons due to staff vacancies as mentioned above and the difficulty in recruiting those positions.	A review is being carried out regarding options for the delivery of swimming lessons as difficulties in recruiting permanent instructors are being experienced.

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
RPOOL/8532I	Ribblesdale Pool/Hire of Baths - Clubs	-39,880	-39,880	-30,674	9,206	The budget was based on club hire usage in 17/18 however in 18/19 demand reduced by the main user and this reduction in usage has continued into 19/20.	The budget will be reviewed at revised estimate.
RPOOL/8542I	Ribblesdale Pool/Courses	-106,990	-33,735	-25,778	7,957	Income from the delivery of swimming lessons is reduced because of the problems obtaining instructors has caused a lack of stability and also the inability to hold one to one lessons.	A review is being carried out regarding options for the delivery of swimming lessons as difficulties in recruiting permanent instructors are being experienced. It is hoped this will also provide more stability and regain public confidence.
TRREF/8411z	Trade Refuse/Trade Waste Collection (Commercial)	-286,690	-286,690	-326,567	-39,877	Invoices have been raised for the full year, however it is expected there may be some cancellations during the year causing credit notes to be issued.	The budget will be reviewed at revised estimate, taking into consideration the issue of actual and estimated future credit notes.

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
TRREF/8595z	Trade Refuse/Trade Waste Collection (Charitable)	-68,190	-68,190	-79,613	-11,423	Invoices have been raised for the full year, however it is expected there will be some cancellations during the year causing credit notes to be issued.	The budget will be reviewed at revised estimate, taking into consideration the issue of actual and estimated future credit notes.

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
BARCP/2402	Barclay Rd Car Park/Repair & Maintenance - Buildings	710	710	2,920	2,210	It has been necessary to install a new barrier due to the previous one accidentally being demolished by a vehicle.
BUSSH/2402	Bus Shelters/Repair & Maintenance - Buildings	7,910	3,163	605	-2,558	There has been less demand for repairs year to date, however it is currently anticipated the annual budget will be required during the remainder of the year.
COMMD/8099z	Community Services Department/Capital Projects	-3,500	-877	-4,588	-3,711	Recharge of work carried out on the Edisford sports complex and play areas greater than budgeted.

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
EDFCP/2402	Edisford Car Park/Repair & Maintenance - Buildings	670	224	3,449	3,225	Repairs to drains have been carried out due to on-going problems with drainage in the Edisford area. It will be likely that Lancashire County Council will need to be involved in resolving the issue.
EDISF/2402	Edisford Park Toilets/Repair & Maintenance - Buildings	1,460	601	3,374	2,773	The toilets have been re-decorated: the building repairs and maintenance budget for the council will be reviewed at revised estimate.
FDFST/8827n	Clitheroe Food Festival /Food Festival Stalls (VATable)	-14,590	-14,590	-16,626	-2,036	Additional income was generated as the number of stalls provided was increased this year and a review of the charges was carried out.
FDFST/8828n	Clitheroe Food Festival /Food Festival Sponsorship	0	0	-4,000	-4,000	Sponsorship of the festival was attained that was not originally budgeted for.

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
GOWUA/8297N	PN07 OWU Grounds Maintenance Vehicle/Sale of Equipment/Materials	0	0	-3,500	-3,500	This mower was not originally planned to be disposed this year when the budget was prepared, however it's disposal has been necessary due to it being in a poor state of repair .The mower planned to be disposed is now being retained until 22/23. The receipt will be transferred to a reserve to be used towards funding the future capital programme.
GPLAN/2603	PLANT Grounds Maintenance/Repairs & Maintenance Outside Firm	14,240	4,748	1,874	-2,874	Lower level of repairs year to date.
GTSZA/8297N	PN06 TSZ Ground Maintenance Vehicle/Sale of Equipment/Materials	0	0	-4,500	-4,500	Sale as part of the planned vehicle replacement programme. The receipt will be transferred to a reserve to be used towards funding the future capital programme.
GVWGA/8297N	PN07 VWG Grounds Maintenance Vehicle/Sale of Equipment/Materials	0	0	-2,100	-2,100	Sale as part of the planned vehicle replacement programme. The receipt will be transferred to a reserve to be used towards funding the future capital programme.

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
PKADM/0130	Grounds Maintenance/Temporary Staff	16,410	5,474	3,257	-2,217	Vacancy savings for the temporary grounds maintenance post in April and May.
PLATG/2809	Platform Gallery and Visitor Information/Non Recurring Purchases	0	0	3,814	3,814	Installation of a new computer connection to the gallery.
RCOLL/0160	Refuse Collection/Drivers Wages	244,830	81,672	78,942	-2,730	A loader has changed post and become a driver therefore they should be funded by the Drivers budget. An appropriate cost will be transferred from Loaders Wages.
RCOLL/2961	Refuse Collection/Protective Clothing	10,340	3,834	1,820	-2,014	Demand for protective clothing is lower year to date than budgeted, however this is expected to increase during the course 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
RCOLL/8597n	Refuse Collection/Bin Hire Scheme	0	0	-4,936	-4,936	The budget for this income is within TRREF therefore this income will be transferred to the appropriate cost centre.
RCRKA/2602	SY11 CRK Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	8,600	2,868	7,751	4,883	Repairs to date are higher than estimated, these will be monitored and a review of repairs and maintenance of the vehicle fleet carried out at revised estimate.
RDKAA/2602	VN17 DKA Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	16,410	5,474	9,021	3,547	Repairs to date are higher than estimated, these will be monitored and a review of repairs and maintenance of the vehicle fleet carried out at revised estimate.
RHNXA/2602	VU60 HNX Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	16,410	5,474	8,310	2,836	Repairs to date are higher than estimated, however the vehicle has now been disposed.

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
RHNXA/2612	VU60 HNX Dennis Refuse Disposal Vehicle/Diesel	21,850	7,282	4,090	-3,192	Saving on diesel usage due to the disposal of the vehicle.
RIBCP/8420n	Ribchester Car Park/Car Park Charges	-17,520	-6,662	-8,707	-2,045	Usage of the car park year to date is higher than estimated.
RJZOA/2612	PK63 JZO Hile Refuse Disposal Vehicle/Diesel	16,340	5,448	7,536	2,088	Diesel usage higher than estimated.
RPOOL/0180	Ribblesdale Pool/Pool Attendants Wages	63,670	21,240	17,361	-3,879	Vacancy savings for a pool attendant post for several months.

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/2809	Ribblesdale Pool/Non Recurring Purchases	0	0	4,025	4,025	Installation of a new computer connection to the pool.
RPOOL/2881	Ribblesdale Pool/Purchase of Equipment & Materials	4,840	2,382	7,325	4,943	Overspend includes the replacement of the pool heater exchange due to failure of the existing one (£4,213).
RPOOL/8571n	Ribblesdale Pool/Adult Admissions	-75,690	-23,488	-18,865	4,623	Income is lower than estimated due to lower participation.
RPOOL/8572n	Ribblesdale Pool/Junior Admissions	-53,120	-17,141	-13,353	3,788	Income is lower than estimated due to lower participation.

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/89041	Ribblesdale Pool/Parent and Child Swimming Lessons	0	0	-3,955	-3,955	Additional income was received following the introduction of Parent and Child swimming lessons after the budget was prepared.
RTKNA/2612	VU06 TKN Dennis Refuse Disposal Vehicle/Diesel	15,340	5,116	2,020	-3,096	Saving on diesel usage due to the disposal of the vehicle.
RUVVA/2602	VO13 UVV Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	0	0	2,742	2,742	This is a new vehicle addition replacing VU06 TKN. The remaining budget from the disposed vehicle will be reallocated to provide a budget for the new addition.
RUVVA/2612	VO13 UVV Dennis Refuse Disposal Vehicle/Diesel	0	0	4,881	4,881	This is a new vehicle addition replacing VU06 TKN. The remaining budget from the disposed vehicle will be reallocated to provide a budget for the new addition.

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
SDEPO/2402	Salthill Depot/Repair & Maintenance - Buildings	12,530	6,022	8,035	2,013	Expenditure year to date is higher than estimated however this is not expected exceed the annual budget.
SDEPO/2456	Salthill Depot/Metered Water Supplies	6,790	2,264	6,395	4,131	A fault with the under chassis power washer resulted in its water supply failing to be turned off automatically. This caused excessive water charges but this has now been rectified.
SHOVL/2602	JCB Waste Master Loadall/Vehicle Repairs & Maintenance	3,440	1,148	4,501	3,353	There have been various repairs required to ensure the vehicle carries out its essential role in weighing waste that has been collected.
STCLE/2602	Street Cleansing/Vehicle Repairs & Maintenance	2,550	2,286	127	-2,159	Minimal repairs required 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
TFRST/3085	Waste Transfer Station/Consultants	0	0	2,124	2,124	Hire of consultant to carry out WAMITAB inspection work.
UPACT/8729n	Up and Active Service/Up and Active Contract Fee	-107,130	-26,783	-28,838	-2,055	Increase in the annual contract costs reimbursed by the Up and Active Scheme.
VEHCL/2881	Vehicle Workshop/Purchase of Equipment & Materials	3,210	2,336	6,924	4,588	Modification of the existing Crypton brake tester (£4,633) by the addition of a PC workstation and database. Agreed by CMT as being a more cost effective option rather than a full replacement of the equipment.
VEHCL/8900z	Vehicle Workshop/Oncost 100%	-110,400	-35,328	-31,256	4,072	Under recovery of recharges year to date due to sickness absences.

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
WHLLY/2402	Whalley Toilets/Repair & Maintenance - Buildings	1,000	394	3,966	3,572	It has been necessary to carry out essential work to replace timber doors with metal due to persistent vandalism: a virement is being sought to fund this by savings in buildings repairs and maintenance work at other sites.