

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO HEALTH AND HOUSING COMMITTEE

Agenda Item No 10

meeting date: 1 OCTOBER 2020
 title: REVENUE MONITORING 2020/21
 submitted by: DIRECTOR OF RESOURCES
 principal author: ANDREW COOK

1 PURPOSE

1.1 To provide this Committee with information relating to the progress of the 2020/21 revenue budget, as at the end of August 2020.

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.
- Other Considerations – none identified.

2 REVENUE MONITORING 2020/21

2.1 Shown below, by cost centre, is a comparison between actual expenditure and the original estimate budget for the period April 2020 to August 2020. You will see an overall underspend of £157,283 on the net cost of services, after allowing for transfers to and from earmarked reserves. Please note that underspends and additional income 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 August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £	
APLAC	Alma Place Unit	2,280	-114	-94	20	G
AWARM	Affordable Warmth	410	175	0	-175	G
BURCR	Burials & Cremations	0	0	0	0	G
CLAIR	Clean Air	1,830	219	305	86	G
CLAND	Contaminated Land	9,030	0	0	0	G
CLCEM	Clitheroe Cemetery	34,050	-2,533	-4,535	-2,002	A
CLDCY	Closed Churchyards	9,220	3,844	2,763	-1,081	G
CLMKT	Clitheroe Market	-37,670	-104,127	-112,931	-8,804	R
CMGHH	Community Groups - Health & Housing	20,270	0	0	0	G
COMNL	Common Land	2,350	287	0	-287	G
CTBEN	Localised Council Tax Support Admin	169,420	-13,296	-17,102	-3,806	A
DOGWD	Dog Warden & Pest Control	121,810	8,749	9,394	645	G
ENVHT	Environmental Health Services	336,140	-11,001	-11,916	-915	G

Cost Centre	Cost Centre Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £	
HGBEN	Housing Benefits	143,370	264,319	434,613	170,294	R
HOMEE	Home Energy Conservation	5,910	180	0	-180	G
HOMES	Homelessness Strategy	94,090	15,901	-44,206	-60,107	R
HSASS	Housing Associations	6,350	0	0	0	G
HSTRA	Housing Strategy	45,300	-2,366	-3,818	-1,452	G
IMPGR	Improvement Grants	71,260	-11,749	-1,308	10,441	R
JARMS	Joiners Arms	40,090	4,437	-390	-4,827	A
SHARE	Shared Ownership Rents	-450	-1,300	-1,303	-3	G
SUPPE	Supporting People	19,020	200	0	-200	G
UCRED	Universal Credit	15,790	-8,950	-2,882	6,068	R
Total Health and Housing Committee		1,109,870	142,875	246,590	103,715	
Transfers to/(from) Earmarked Reserves						
	Housing Related Grants Reserve - Affordable Warmth Grant	-410	-175	0	175	
	Housing Related Grants Reserve - Homelessness Reduction Act Funding	-7,340	0	13,393	13,393	
	Housing Related Grants Reserve - Flexible Homelessness Support Grant	-16,870	0	40,000	40,000	
	Housing Related Grants Reserve - Domestic Abuse Outreach Support Service Grant	-11,700	0	0	0	
Total after transfers to/(from) Earmarked Reserves		1,073,550	142,700	299,983	157,283	

Key to Variance shading	
Variance of £5,000 or more (Red)	R
Variance between £2,000 and £4,999 (Amber)	A
Variance less than £2,000 (Green)	G

2.2 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.

- 2.3 The main variances between budget and actuals on individual budget codes within cost centres have also been highlighted and explained, as follows:
- Red budget code variances (£5,000 or more) are shown with the budget holder's comments and agreed actions in Annex 1.
 - Amber budget code variances (£2,000 to £4,999) are shown with the budget holder's comments in Annex 2.
- 2.4 The largest overspend to date, is the Housing Benefits rent allowance net overspend of £184,857, which will broadly be funded by increased Housing Benefits subsidy grant income at year-end. Thus, there will be no significant rent allowances overspend at year-end.
- 2.5 The unbudgeted ring-fenced Flexible Homelessness Support Grant and Homelessness Reduction Act funding of £53,393 received from MHCLG will either be spent on additional homelessness costs in-year or set aside in earmarked reserves at year-end to support homelessness expenditure in future years,
- 2.6 Outlined below are the main variances to the end of August 2020 that are unlikely to be rectified by the end of the financial year:
- **Clitheroe Market/Stalls (-£5,146):** No budget was set for 2020/21, as the market stalls were due to be removed by the end of March 2020. However, removal of the stalls was delayed and there has since been an increase in trader demand for stalls since April 2020 partly because of social distancing need as a result of Covid-19.
 - **Localised Council Tax Support Admin/Admin Grant (-£4,324):** Local Council Tax Support Administration funding received from MHCLG for 2020/21 is higher than the 10% reduction that officers budgeted for.
 - **Environmental Health Services/Street Trading Licence Income (-£3,055):** There have been several new street trading licences issued since the start of the financial year, which has resulted in increased income.
 - **Dog Warden & Pest Control/Domestic Rodent and Wasps Nests Pest Treatments Income (+£5,709):** Pest control services were suspended due to Covid-19 from late March 2020 until the beginning of August 2020, so there was under-recovery of income between April and July 2020.
 - **Universal Credit/DWP – Universal Credit Service Funding (+£6,068):** DWP have cut the funding significantly in 2020/21 and the Council was not notified of the yearly funding level until after the original estimate budget was set.
 - **Improvement Grants/Admin charge – Disabled Facilities Grants (+£10,021):** Non-urgent DFGs related works, occupational therapy assessments and technical assessments were put on-hold due to Covid-19 from late March 2020 onwards. From June 2020, there has been some increase in DFGs work, but this is only gradual. As a result, there has been a significant under-recovery of DFGs admin fees income to date.
 - **Environmental Health Services/Private Water Samples (+£4,637):** Private water supplies risk assessment and sampling work is currently on-hold meaning a net under-recovery of income to date. This is because Drinking Water Inspectorate current guidance advises Local Authorities only to undertake high priority risk assessment and sampling work or postpone work due to Covid-19 and current Environmental Health team resources are focussed on other priority areas of work.

- 2.7 In addition to the above, there have been significant variances to date in the following demand-led service areas, where income and expenditure is subject to fluctuation throughout the year:
- Homelessness Strategy/Homelessness Temporary Accommodation, -£4,709.
 - Joiners Arms/Dwelling Rents, -£4,636.
 - Clitheroe Cemetery/Grave Digging costs, -£2,406.
- 2.8 Some of the overspends and under-recovery of income are caused by Covid-19 and these may be covered by MHCLG Covid-19 additional funding in-year.
- 2.9 A number of service areas reported here may show income levels as being similar to that normally expected. However, as invoiced income shown in this report represents that which has been invoiced rather than actually paid, this masks issues around levels of outstanding debt, notably as a result of the Covid-19 pandemic and its impact on businesses and individuals.
- 2.10 Given the above, there is a risk of the future write off of some invoiced income in some service areas as a result of Covid-19, as follows:
- Debtors not paying because of their own difficult financial position.
 - Debtors not paying because recovery action for invoiced income has been on-hold since April 2020.
 - Any future decisions the Council may take to reduce amounts already invoiced in some service areas to reflect difficult operating or trading conditions as a result of Covid-19.
- 2.11 No such write offs have been approved to date and so there are no such invoiced income reductions reflected in this monitoring report. For this Committee at this stage, the area most likely to be significantly impacted in 2020/21 by reduced invoiced income as a result of such write offs is Clitheroe Market.

3 CONCLUSION

- 3.1 The comparison between actual expenditure and the original estimate budget for this Committee to the end of August 2020 shows an overspend of £157,283 after allowing for transfers to and from earmarked reserves.
- 3.2 The largest overspend to date, is the Housing Benefits rent allowance net overspend of £184,857, which will broadly be funded by increased Housing Benefits subsidy grant income at year-end. Thus, there will be no significant rent allowances overspend at year-end.
- 3.3 Some of the overspends and under-recovery of income are caused by Covid-19 and these may be covered by MHCLG Covid-19 additional funding in-year.
- 3.4 There is a high level of outstanding debt on invoiced income in some service areas as a result of Covid-19.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

HH6-20/AC/AC
4 September 2020

For further information please ask for Andrew Cook

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £		Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
HOMES/ 8759z	Homelessness Strategy/DCLG - Flexible Homelessness Support Gnt	0	0	-40,000	-40,000	R	This is Flexible Homelessness Support Grant received from MHCLG in 2020/21, which can only be spent on preventing and dealing with homelessness. This grant income was not budgeted for because the Council was not notified of the grant allocation until after the original estimate budget was set.	<p>This grant income could be used in-year if required to fund any additional costs incurred by the Council in preventing or dealing with homelessness that are unrelated to Covid-19 or are not covered by MHCLG Covid-19 funding.</p> <p>Any unspent grant at year-end will be set aside in an earmarked reserve to spend on preventing and dealing with homelessness in future years.</p> <p>The budget will be updated at revised estimate stage to reflect this increased income.</p>

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £		Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
HGBEN/8002z	Housing Benefits/Rent Allowances Grant	-5,138,240	-2,142,132	-2,161,330	-19,198	R	Actual Rent Allowance subsidy grant income is 0.9% higher than budgeted for the year to date. This is because the DWP have started to pay increased monthly grant payments to cover some of the additional costs that councils will incur from increased Local Housing Allowance benefit rates in 2020/21. Rent Allowance subsidy grant received at year-end will be updated to broadly reflect the actual Rent Allowance payments for the year as a whole (see HGBEN/4652 below). As a result, there is unlikely to be a significant over-recovery of income at year-end.	The budget will be amended at Revised Estimate to reflect the latest full-year estimate for Rent Allowance subsidy grant income.

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £		Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
HOMES/ 8777z	Homelessness Strategy/DCLG - Homelessness Reduction Act Grt NB	0	0	-13,393	-13,393	R	<p>This is Homelessness Reduction Act funding received from MHCLG in 2020/21, which is provided to help the Council with the on-going costs of implementing the Homelessness Reduction Act. This funding was not budgeted for because the Council was not notified of the funding allocated until after the original estimate budget was set.</p>	<p>This funding may be used to fund any extra costs in-year in relation to the Homelessness Reduction Act, although no such additional costs have been identified at this stage.</p> <p>Any unspent funding at year-end will be set aside in an earmarked reserve to spend on on-going implementation of the Homelessness Reduction Act in future years.</p> <p>The budget will be updated at revised estimate stage to reflect this increased income.</p>

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £		Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
HGBEN/8060z	Housing Benefits/DWP - Discretionary Housing Payments Inc	-37,710	-12,570	-21,108	-8,538	R	<p>The actual and budget figures to date reflect 1/3rd of the full year Discretionary Housing Payments grant income to be received. The full-year allocation from DWP is £63,325, which is £25,615 higher than the amount budgeted for. This is because the full-year allocation was notified to the Council after the original estimate budget was set.</p> <p>This grant funds additional discretionary housing benefits spend in-year by the Council and the Council will now make more discretionary housing benefits payments in-year to reflect the increased funding. Thus, there will be no significant over-recovery of income at year-end.</p>	<p>Benefits team will make additional discretionary housing benefits payments in-year.</p> <p>The budget will be updated at revised estimate stage to reflect the increased Discretionary Housing Payments grant funding and payments in-year.</p>

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £		Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
ENVHT/3081	Environmental Health Services/Water Samples	15,000	6,264	0	-6,264	R	<p>No private water samples work has been undertaken for the year to date. This is because Drinking Water Inspectorate current guidance advises Local Authorities only to undertake high priority risk assessment and sampling work or postpone work due to Covid-19. Also, current Environmental Health team resources are focussed on other priority areas of work. Thus, there are no lab tests costs. This underspend partly offsets the under-recovery of private water samples income for the year to date (see ENVHT/8417u).</p> <p>There is currently no indication of when the DWI's guidance will change. Also, private water samples work may not resume quickly after any DWI guidance changes because Environmental Health staff resources may be directed to more high priority work areas within the Environmental Health staffing levels available.</p>	<p>The Head of Service will prioritise the Environmental Health work plan and agree that plan and any lost income budget impact for private water samples with the Chief Executive as part of the revised estimate budget update.</p>

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £		Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
CLMKT/ 8825n	Clitheroe Market/Stalls	0	0	-5,146	-5,146	R	No budget was set for 2020/21, as the market stalls were due to be removed by the end of March 2020. However, removal of the stalls was delayed and there has since been an increase in trader demand for stalls since April 2020 partly because of social distancing need as a result of Covid-19. The decision to remove the market stalls will be reconsidered as part of the Clitheroe Market Improvements capital scheme.	The budget will be amended at Revised Estimate to reflect the latest full-year estimate for market stalls income.
UCRED/ 8760z	Universal Credit/DWP - Universal Credits Service Funding	-8,950	-8,950	-2,882	6,068	R	Universal Credit Service funding received for 20/21 is lower than budgeted for, because DWP have cut the funding significantly and the Council was not notified of the yearly funding level until after the original estimate budget was set.	The budget will be updated at revised estimate stage to reflect this reduced income.

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £		Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
IMPGR/ 8716m	Improvement Grants/Admin charge - Disabled Facilities Grant	-25,980	-10,829	-808	10,021	R	<p>Non-urgent DFGs related works, occupational therapy assessments and technical assessments were put on-hold due to Covid-19 from late March 2020 onwards (the grant recipients are in the most vulnerable categories of people). From June 2020, there has been some increase in DFGs work, mainly on minor adaptations and urgent high priority cases where possible, as lockdown restrictions are gradually eased. However, the rate of increase in work and admin fee income is only expected to be gradual for the foreseeable future, because many vulnerable clients may still be shielding, social distancing rules may not allow contractors to work in houses still occupied and there may be contractor and technical officer capacity issues.</p> <p>As a result, there has been a significant under-recovery of DFGs admin fees income to date and a significant level of income under-recovery is expected for the full year.</p>	The budget will be updated at revised estimate stage to reflect the latest income projection.

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
ENVHT/8417u	Environmental Health Services/Private Water Samples	-24,230	-10,099	802	10,901	<p>R</p> <p>Private water risk assessment and sampling work is currently on-hold. This is because Drinking Water Inspectorate current guidance advises Local Authorities only to undertake high priority risk assessment and sampling work or postpone work due to Covid-19. Also, current Environmental Health team resources are focussed on other priority areas of work. The resulting under-recovery of income to the end of August 2020 is partly offset by reduced water sample lab test costs of £6,264 (see ENVHT/3081), the net under-recovery of income to date being £4,637.</p> <p>There is currently no indication of when the DWI's guidance will change, meaning that there will be further Covid-19 related net under-recovery of income in this area. In addition, under-recovery may continue after any DWI guidance changes because Environmental Health staff resources may be directed to more high priority work areas within the Environmental Health staffing levels available.</p>	<p>The Head of Service will prioritise the Environmental Health work plan and agree that plan and any lost income budget impact for private water samples with the Chief Executive as part of the revised estimate budget update.</p>

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
HGBEN/8814z	Housing Benefits/Recovery of Rent Allowance Payments	-54,590	28,963	42,076	204,055	R Rent Allowance payments are 8.3% higher than budgeted for, after adjusting for recovery of benefits overpayments and non-cash transactions. The main reasons for this are: - Increased payments to eligible claimants in-year as a result of Covid-19. For example, the DWP have already increased benefit rates for additional earnings disregard (for 2020/21) and Local Housing Allowance (for 2020/21 and possibly longer). - We budgeted for Rent Allowance caseload to reduce and associated payments to reduce by 10% in 2020/21, mainly due to the on-going caseload migration from Housing Benefits to Universal Credit in Ribble Valley. The caseload reduction to date in 2020/21 is 3% less than budgeted for.	The budget will be amended at revised estimate stage to reflect the latest full-year estimate for Rent Allowance payments.
HGBEN/4652	Housing Benefits/Rent Allowance Payments	5,163,930	2,424,135	2,615,077		R Any higher Rent Allowance payments for the year as a whole will be reflected in more Rent Allowance subsidy grant income received at year-end from the DWP (see HGBEN/8002z above), as payments for the full year are broadly funded by subsidy grant received at year-end. As a result, there is unlikely to be a significant net overspend at year-end.	

Health and Housing Committee Revenue Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £		Reason for Variance
CLMKT/ 8824n	Clitheroe Market/Cabins	-108,740	-108,740	-113,737	-4,997	A	At the end of August 2020, a cabins rent refund of approximately £4,200 is due to a cabin-holder who has given up their stall recently. There will be no significant income over-recovery once the refund amount is agreed and paid.
HOMES/ 2450	Homelessness Strategy/Homelessness Temporary Accommodation	10,630	4,430	-279	-4,709	A	<p>The Council has incurred significant additional homelessness temporary accommodation costs for the year to date, due to a rise in homelessness cases caused by Covid-19 and the implementation of the national "Everybody In" no rough sleeping policy between April and July 2020. However, these costs are being covered by MHCLG Covid-19 funding under the Policy and Finance Committee budget. The impact for this Committee is an underspend to date on the normal homelessness temporary accommodation budget.</p> <p>The budget will be reviewed at revised estimate stage and re-set in-line with the position on Covid-19 related and non-Covid-19 related homelessness cases.</p>

Health and Housing Committee Revenue Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £		Reason for Variance
JARMS/8802u	Joiners Arms/Dwelling Rents	-29,390	-12,253	-16,889	-4,636	A	<p>Occupancy and rent and service charge income levels at the Joiners Arms, the Council's main homelessness accommodation unit, have been much higher than budgeted for between April and August 2020. This is because homelessness cases across Ribble Valley have spiked since the Covid-19 lockdown at the end of March 2020, due to the "Everybody In" no rough sleeping policy, an increase in domestic violence cases and a lack of move on accommodation and general slow down in the Housing market.</p> <p>The budget will be updated at revised estimate stage to reflect any increased income expected for the full year at that stage.</p>
CTBEN/8009z	Localised Council Tax Support Admin/Housing Benefit & CT Benefit Admin Grant	-29,070	-29,070	-33,394	-4,324	A	<p>Local Council Tax Support Administration funding received for 2020/21 is higher than the 10% reduction that officers budgeted for. The 2020/21 funding provided by MHCLG is similar to the 2019/20 level. The Council was not notified of the yearly funding level until after the original estimate budget was set.</p> <p>The budget will be updated at revised estimate stage to reflect this increased income.</p>
ENVHT/8430u	Environmental Health Services/Street Trading Licence	-4,470	-4,023	-7,078	-3,055	A	<p>There have been several new street trading licences issued since the start of the financial year, which has resulted in increased income in this demand-led licence income area.</p> <p>The budget will be amended at Revised Estimate to reflect the latest full-year estimate for street trading licence income.</p>

Health and Housing Committee Revenue Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £		Reason for Variance
CLCEM/2436	Clitheroe Cemetery/Grave Digging	6,750	2,816	410	-2,406	A	<p>There were slightly less interments than budgeted for in the period to the end of August 2020 and the Works Administration team were unable to do all the grave digging in the early part of 2020/21 because of less staff availability. Therefore, less hourly time costs have been charged to this grave digging budget. The work not undertaken by Works Administration was done by Grounds Maintenance instead and there were increased hourly time costs on the Grounds Maintenance budget instead.</p> <p>The budget will be amended at Revised Estimate to reflect the latest full-year estimate for grave digging costs.</p>
DOGWD/8412n	Dog Warden & Pest Control/Wasps Nests Treatment	-4,490	-3,208	-705	2,503	A	<p>The Council's Pest Control Officer post is currently vacant and the Council have been using Hyndburn Council to provide pest control treatment services since Autumn 2019. Hyndburn Council suspended their pest control services due to Covid-19 in March 2020, so there was under-recovery of income between April and July 2020. Note - this under-recovery of income is more than covered by the staffing cost savings on the Chief Executive's department budget from the Pest Control Officer post remaining vacant over that period.</p>
DOGWD/8725n	Dog Warden & Pest Control/Domestic Rodent Pest Treatments	-7,970	-3,324	-118	3,206	A	<p>The pest control service provided by Hyndburn Council was partially resumed in August 2020, which will mean less under-recovery of income for the rest of 2020/21.</p> <p>The budget will be updated at revised estimate stage to reflect the reduced domestic pest control income expected for the full year at that stage.</p>

Health and Housing Committee Revenue Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Net Budget for the Full Year £	Net Budget to the end of August 2020 £	Actual including Commitments to the end of August 2020 £	Variance £		Reason for Variance
JARMS/2881	Joiners Arms/Purchase of Equipment & Materials	2,130	890	4,323	3,433	A	<p>This is due mainly to some new security camera equipment and some significant furniture purchases, delivery and assembly costs to replace furniture which is near the end of its useful life. Some furniture has also been taken out of storage and moved to Joiners Arms. This has resulted in an overspend to date against the full year purchases budget.</p> <p>Amounts set aside in the Joiners Arms Furniture and Equipment Reserve may be used to fund the additional furniture costs in-year.</p>
CTBEN/2809	Localised Council Tax Support Admin/Non Recurring Purchases of Equipment etc	0	0	3,750	3,750	A	<p>The Council has had to update the Revenues system to facilitate the processing of the Covid-19 Council Tax Hardship Fund. The additional cost of the work was £3,750 and was not included in the original estimate budget. The Council will have to fund this overspend if additional funding is not received and no funding has been received so far.</p> <p>The IT system supplier and MHCLG have both previously referred to MHCLG providing funding to cover such additional Covid-19 costs, so the Head of Service is expecting such funding to be received in due course.</p>
CLMKT/2402	Clitheroe Market/Repair & Maintenance - Buildings	8,040	4,184	8,438	4,254	A	<p>The increased costs are due to cabins doors and shutters repairs, railing works on the market café and the five yearly electrical testing work for the whole market being undertaken in summer 20/21. This has led to an overspend against the full year budget. Therefore, less market repairs work may be undertaken later in the year (urgent repairs permitting) as part of managing the Council's overall repairs budgets across all Council sites.</p>