

**To:** Leadership Board

**On:** 19 June 2019

**Report by:** Chief Executive, Director of Finance and Resources, and Chief Finance Officer Renfrewshire HSCP

**Heading:** Revenue Budget Monitoring to 1 March 2019

## 1. Summary

1.1 Gross expenditure equivalent to budget and income is equivalent to budget, which results in a break even for those services reporting to this Policy Board.

1.2 The financial position for services reporting to this Board is summarised in the table below:

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
Leisure Services	Breakeven	-	Breakeven	-
Adult Services	Breakeven	-	Breakeven	-
Economic Development & City Deal	Breakeven	-	Breakeven	-
Chief Executives	Breakeven	-	Breakeven	-

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## 2. Recommendations

- 2.1 Members are requested to note the budget position.
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## 3. Budget Adjustments

Budget adjustments totalling £2.186m were actioned in relation to property costs and a variation to the RLL service payment of £65k, and the draw down of agreed resources by the HSCP of £2.121m.

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## 4. Leisure Services

<b>Current position:</b>	<b>Breakeven</b>
<b><i>Previously reported:</i></b>	<b><i>Breakeven</i></b>

At this stage in the financial year Leisure Services reflects a breakeven position with no significant variances to report.

### 4.1 Projected Year End Position

It is anticipated that Leisure Services will achieve a break-even year-end position.

## 5. Adult Services

<b>Current position:</b>	<b>Breakeven</b>
<b><i>Previously reported:</i></b>	<b><i>Breakeven</i></b>

The current and projected breakeven position reflects the flexible use of the additional resources made available by the Council on a recurring basis to support the financial sustainability of services.

### 5.1 Projected Year End Position

It is anticipated that Adult Services will achieve a break-even year-end position.

## 6. Economic Development and City Deal

<b>Current position:</b>	<b>Breakeven</b>
<b><i>Previously reported:</i></b>	<b><i>Breakeven</i></b>

At this stage in the financial year Economic Development reflects a breakeven position with no significant variances to report.

6.1 **Projected Year End Position**

It is anticipated that Economic Development will achieve a break-even year-end position.

7. **Chief Executive's**

<b>Current Position:</b>	<b>Breakeven</b>
<b><i>Previously reported:</i></b>	<b><i>Breakeven</i></b>

At this stage in the financial year Chief Executives reflects a breakeven position with no significant variances to report.

7.1 **Projected Year End Position**

It is anticipated that Chief Executives will achieve a break-even year-end position.

## Implications of the Report

1. **Financial** – Net revenue expenditure will be contained within available resources.
2. **HR & Organisational Development** – none
3. **Community Planning** – none
4. **Legal** – none
5. **Property/Assets** – none
6. **Information Technology** - none.
7. **Equality & Human Rights** - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** – none
9. **Procurement** – none
10. **Risk** – none
11. **Privacy Impact** - none
12. **Cosla Policy Position** - none

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## List of Background Papers

None

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**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2018 to 1 March 2019**

**POLICY BOARD : LEADERSHIP BOARD**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
				£000's	%	
	£000's	£000's	£000's	£000's	%	
Employees	35,818	34,528	34,528	(0)	0.0%	breakeven
Premises Related	1,250	1,347	1,347	(0)	0.0%	breakeven
Supplies and Services	13,544	14,361	14,361	0	0.0%	breakeven
Transport Related	805	744	744	(0)	0.0%	breakeven
Support Services	1,000	119	119	(0)	0.0%	breakeven
Third Party Payments	58,462	53,968	53,968	0	0.0%	breakeven
Transfer Payments	1,806	2,380	2,380	0	0.0%	breakeven
Depreciation and Impairment Losses	2,504	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>115,189</b>	<b>107,447</b>	<b>107,447</b>	<b>(0)</b>	<b>0.0%</b>	<b>breakeven</b>
<b>Income</b>	(31,434)	(27,613)	(27,613)	(0)	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>83,755</b>	<b>79,834</b>	<b>79,834</b>	<b>(0)</b>	<b>0.0%</b>	<b>breakeven</b>

Bottom Line Position to 1 March 2019 is breakeven of £000's (0) 0.0%  
Anticipated Year End Budget Position is breakeven of 0 0.0%

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2018 to 1 March 2019**

**POLICY BOARD : LEADERSHIP BOARD**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
	£000's	£000's	£000's	£000's	%	
Adult Social Care	65,863	60,799	60,799	0	0.0%	breakeven
Leisure Services	12,493	10,019	10,019	0	0.0%	breakeven
City Deal	0	0	0	0	0.0%	breakeven
Economic Development	2,957	2,567	2,567	(0)	0.0%	breakeven
Chief Executive	2,441	6,450	6,450	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>83,755</b>	<b>79,834</b>	<b>79,834</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	<b>£000's</b>			
<b>Bottom Line Position to 1 March 2019 is breakeven of</b>	<b>0</b>	<b>0.0%</b>		
<b>Anticipated Year End Budget Position is breakeven of</b>	<b>0</b>	<b>0.0%</b>		

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2018 to 1 March 2019**

**POLICY BOARD : LEADERSHIP BOARD: ADULT SERVICES**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
	£000's	£000's	£000's	£000's	%	
Employees	29,484	27,216	27,216	0	0.0%	breakeven
Premises Related	448	414	414	0	0.0%	breakeven
Supplies and Services	1,754	1,619	1,619	0	0.0%	breakeven
Transport Related	800	738	738	0	0.0%	breakeven
Support Services	0	0	0	0	0.0%	breakeven
Third Party Payments	58,349	53,863	53,863	0	0.0%	breakeven
Transfer Payments	0	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>90,835</b>	<b>83,850</b>	<b>83,850</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>Income</b>	<b>(24,972)</b>	<b>(23,051)</b>	<b>(23,051)</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>NET EXPENDITURE</b>	<b>65,863</b>	<b>60,799</b>	<b>60,799</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

£000's

Bottom Line Position to 1 March 2019 is breakeven of

0

0.0%

Anticipated Year End Budget Position is breakeven of

0

0.0%

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2018 to 1 March 2019**

**POLICY BOARD : LEADERSHIP BOARD: ADULT SERVICES**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
	£000's	£000's	£000's	£000's	%	
Older People	44,079	40,688	40,688	0	0.0%	breakeven
Physical or Sensory Difficulties	6,886	6,356	6,356	0	0.0%	breakeven
Learning Difficulties	12,699	11,722	11,722	0	0.0%	breakeven
Mental Health Needs	1,521	1,404	1,404	0	0.0%	breakeven
Addiction Services	678	629	629	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>65,863</b>	<b>60,799</b>	<b>60,799</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

£000's

Bottom Line Position to 1 March 2019 is breakeven of

0

0.0%

Anticipated Year End Budget Position is breakeven of

0

0.0%

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2018 to 1 March 2019**

**POLICY BOARD : LEADERSHIP BOARD: LEISURE SERVICES**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
				£000's	%	
	£000's	£000's	£000's			
Premises Related	651	682	682	0	0.0%	breakeven
Supplies and Services	9,720	9,724	9,724	0	0.0%	breakeven
Transport Related	0	(0)	(0)	0	0.0%	breakeven
Support Services	0	0	0	0	0.0%	breakeven
Transfer Payments	0	0	0	0	0.0%	breakeven
Depreciation and Impairment Losses	2,504	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>12,874</b>	<b>10,406</b>	<b>10,406</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>Income</b>	<b>(381)</b>	<b>(387)</b>	<b>(387)</b>	<b>(0)</b>	<b>0.0%</b>	<b>breakeven</b>
<b>NET EXPENDITURE</b>	<b>12,493</b>	<b>10,019</b>	<b>10,019</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	<b>£000's</b>			
<b>Bottom Line Position to 1 March 2019 is breakeven of</b>	<b>0</b>		<b>0.0%</b>	
<b>Anticipated Year End Budget Position is breakeven of</b>	<b>0</b>		<b>0.0%</b>	

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2018 to 01 March 2019**

**POLICY BOARD : LEADERSHIP BOARD: CITY DEAL**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
	£000's	£000's	£000's	£000's	%	
Employees	(0)	573	573	(0)	0.0%	breakeven
Premises Related	0	0	0	(0)	0.0%	breakeven
Supplies and Services	0	294	294	0	0.0%	breakeven
Transport Related	0	1	1	0	0.0%	breakeven
Support Services	0	63	63	0	0.0%	breakeven
Transfer Payments	0	1	1	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>(0)</b>	<b>932</b>	<b>932</b>	<b>(0)</b>	<b>0.0%</b>	<b>breakeven</b>
Income	0	(924)	(924)	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>(0)</b>	<b>8</b>	<b>8</b>	<b>(0)</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 01 March 2019 is breakeven of	<u>(0)</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven of	<u>0</u>	<u>0.0%</u>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2018 to 1 March 2019**

**POLICY BOARD : LEADERSHIP : ECONOMIC DEVELOPMENT**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
	£000's	£000's	£000's	£000's	%	
Employees	2,081	3,093	3,093	0	0.0%	breakeven
Premises Related	108	251	251	0	0.0%	breakeven
Supplies and Services	382	816	815	0	0.0%	breakeven
Transport Related	0	0	(0)	0	0.0%	breakeven
Support Services	478	45	45	(0)	0.0%	breakeven
Transfer Payments	809	1,346	1,347	(0)	0.0%	breakeven
Capital Charges	0	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>3,857</b>	<b>5,551</b>	<b>5,549</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>Income</b>	(900)	(2,984)	(2,984)	(0)	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>2,957</b>	<b>2,567</b>	<b>2,566</b>	<b>(0)</b>	<b>0.0%</b>	<b>breakeven</b>

	<b>£000's</b>	
<b>Bottom Line Position to 1 March 2019 is breakeven of</b>	<u><b>(0)</b></u>	<u><b>0.0%</b></u>
<b>Anticipated Year End Budget Position is breakeven of</b>	<u><b>0</b></u>	<u><b>0.0%</b></u>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2018 to 1 March 2019**

**POLICY BOARD : LEADERSHIP BOARD: CHIEF EXECUTIVE**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
	£000's	£000's	£000's	£000's	%	
Employees	4,253	3,646	3,647	(0)	0.0%	breakeven
Premises Related	43	0	0	0	0.0%	breakeven
Supplies and Services	1,689	1,909	1,910	(0)	0.0%	breakeven
Transport Related	5	5	5	(0)	0.0%	breakeven
Support Services	522	11	10	0	0.0%	breakeven
Third Party Payments	113	113	113	0	0.0%	breakeven
Transfer Payments	997	1,033	1,032	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>7,622</b>	<b>6,717</b>	<b>6,717</b>	<b>(0)</b>	<b>0.0%</b>	<b>breakeven</b>
<b>Income</b>	<b>(5,181)</b>	<b>(267)</b>	<b>(267)</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>NET EXPENDITURE</b>	<b>2,441</b>	<b>6,450</b>	<b>6,450</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

£000's

Bottom Line Position to 1 March 2019 is breakeven of

0

0.0%

Anticipated Year End Budget Position is breakeven of

0

0.0%