
To: Communities, Housing and Planning Policy Board

On: 12 March 2019

Report by: Director of Finance and Resources, Director of Communities, Housing and Planning Services and Director of Children's Services

Heading: Revenue Budget Monitoring to 4 January 2019

1. Summary

- 1.1 Gross expenditure is £57,000 (0.1%) over budget and income is £57,000 (0.1%) over-recovered which results in a net breakeven position for the services reporting to this Policy Board. This summary position, for services reporting to this Policy Board, has been detailed in the table below.

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
HRA	Breakeven	-	Breakeven	-
Other Housing	Breakeven	-	Breakeven	-
Planning Services	Breakeven	-	Breakeven	-
Communities and Public Protection (excluding Regulatory Services)	Breakeven	-	Breakeven	-
Criminal Justice	Breakeven	-	Breakeven	-

2. **Recommendations**

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

- 3.1 Members are requested to note that since the last Board report, the net budget has increased by £32k as budgets are realigned between Services to reflect the Council restructure which was implemented from September 2018.
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4. **Housing Revenue Account**

Current Position:	Breakeven
<i>Previously Reported:</i>	Breakeven

- 4.1 The HRA is now showing a net breakeven position which consists of overspends being offset by compensating underspends. There is an overspend in property maintenance costs reflecting continuing pressures in relation to the maintenance of housing stock, in particular void repairs. This is coupled with lower than budgeted spend on Council tax for void properties, mainly relating to the progress being made with the regeneration of the Tannahill area in Ferguslie Park.
- 4.2 The underspend within the HRA's transfer payments category is due to continued improvements in rent collection and void rent losses.
- 4.3 Building Services have advised that they will not achieve their level of surplus in the current year and therefore will not be able to provide a rebate back to the HRA. This will result in an under recovery in income within the HRA which will be managed within existing resources.
- 4.4 A corresponding overspend is being reported against Capital charges to reflect the current policy of utilising any HRA underspends to repay debt. This approach allows the Council to prudently manage the HRA debt portfolio.
- 4.5 **Projected Year End Position**
- At this stage in the financial year, it is projected that the HRA will achieve a breakeven position at the year end.

5. **Communities, Housing and Planning Services (excl HRA)**

Current Position:	Breakeven
<i>Previously Reported:</i>	Breakeven

At this stage in the financial year, a breakeven position is being reported for those services reporting to the Communities, Housing and Planning Policy Board.

5.1 **Projected Year End Position**

It is also projected that a breakeven position will be achieved at the year end for these services

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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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 4 January 2019

POLICY BOARD : COMMUNITIES, HOUSING AND PLANNING SERVICES

ALL DIVISIONS OF SERVICE

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Revised Actual (4)	Budget Variance (5)		
	£000's	£000's	£000's	£000's	%	
Housing Revenue Account (HRA)	0	(19,043)	(19,043)	0	0.0%	breakeven
Other Housing	4,773	(682)	(682)	0	0.0%	breakeven
Planning Services	2,134	440	440	0	0.0%	breakeven
Communities and Public Protection (excluding Regulatory Services)	4,941	3,258	3,258	0	0.0%	breakeven
Criminal Justice	3,392	2,335	2,335	0	0.0%	breakeven
NET EXPENDITURE	15,240	(13,692)	(13,692)	0	0.0%	breakeven

	£000's	
Bottom Line Position to 4 January 2019 is breakeven	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 4 January 2019

POLICY BOARD : COMMUNITIES, HOUSING AND PLANNING SERVICES

ALL DIVISIONS OF SERVICE

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Revised Actual (4)	Budget Variance (5)		
	£000's	£000's	£000's	£000's	%	
Employee Costs	18,504	12,886	12,766	120	0.9%	underspend
Property Costs	15,188	11,687	12,096	(409)	-3.5%	overspend
Supplies & Services	3,008	1,235	1,264	(29)	-2.3%	overspend
Transport & Plant Costs	290	195	189	6	3.1%	underspend
Support Services	6,272	252	241	11	4.4%	underspend
Third Party Payments	466	325	330	(5)	-1.5%	overspend
Transfer Payments	69,198	49,823	49,118	705	1.4%	underspend
Capital Charges	22,699	0	456	(456)	-	overspend
GROSS EXPENDITURE	135,625	76,403	76,460	(57)	-0.1%	overspend
Income	(120,385)	(90,095)	(90,152)	57	0.1%	over-recovery
NET EXPENDITURE	15,240	(13,692)	(13,692)	0	0.0%	breakeven

Bottom Line Position to 4 January 2019 is breakeven

£000's

0

0.0%

Anticipated Year End Budget Position is breakeven

0

0.0%

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 4 January 2019

POLICY BOARD : COMMUNITIES, HOUSING AND PLANNING SERVICES

HOUSING REVENUE ACCOUNT (HRA)

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Revised Actual (4)	Budget Variance (5)		
	£000's	£000's	£000's	£000's	%	
Employee Costs	7,689	5,235	5,136	99	1.9%	underspend
Property Costs	13,784	10,649	11,016	(367)	-3.4%	overspend
Supplies & Services	700	519	505	14	2.7%	underspend
Transport & Plant Costs	90	60	58	2	3.3%	underspend
Support Services	2,740	184	180	4	2.2%	underspend
Third Party Payments	0	0	0	0	0.0%	breakeven
Transfer Payments	3,495	2,206	1,483	723	32.8%	underspend
Capital Charges	21,852	0	456	(456)	-	overspend
GROSS EXPENDITURE	50,350	18,853	18,834	19	0.1%	underspend
Income	(50,350)	(37,896)	(37,877)	(19)	-0.1%	under-recovery
NET EXPENDITURE	0	(19,043)	(19,043)	0	0.0%	breakeven

	£000's	
Bottom Line Position to 4 January 2019 is breakeven	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>