

To: Finance, Resources and Customer Services Policy Board

On: 4 September 2019

Report by: Director of Finance and Resources

Heading: Revenue Budget Monitoring – Council Overview to 21 June 2019

1. **Summary**

1.1 This report provides an overview of the budget performance for all Services for the period to 21 June 2019. The report confirms a net underspend of £8,000. The summary position for General Fund Services and the Housing Revenue Account is outlined in the table below:

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
General Fund Services	£8,000 underspend	(0%)	-	-
HRA	breakeven	-	-	-

1.2 The budget performance to date suggests a projected breakeven position at the year end

2. **Recommendations**

2.1 Members are requested to note the budget position.

3. **Service Commentaries**

3.1 Budget Monitoring reports will be considered by each Policy Board for services reporting directly to those Boards.

3.2 In terms of the Financial Regulations budgets have been approved on a service basis and Directors are expected to manage their spending needs within the bottom line of the budget approved. A brief commentary on budget variances by service is provided below and a Service overview is attached for information.

3.3 **Children's Services** (*Education and Children's Services Policy Board*)

Current position:	£6,000 underspend
<i>Previously reported:</i>	<i>n/a</i>

The underspend position reflects overspends in Additional Support for Learning and Childrens and Families, offset by underspends in primary and secondary schools.

Projected Year End Position

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

3.4 **Leisure Services** (*Leadership*)

Current position:	Breakeven
<i>Previously reported:</i>	<i>n/a</i>

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

3.5 **Projected Year End Position**

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

3.6 **Chief Executive's Service** (*Leadership*)

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

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

3.7 **Projected Year End Position**

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

3.8 **Adult Services** (*Leadership Board*)

Current position:	Breakeven
<i>Previously reported:</i>	<i>n/a</i>

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

3.9 **Projected Year End Position**

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

3.10 **Environment & Infrastructure** (*Infrastructure, Land and Environment Policy Board*)

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

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

3.11 **Projected Year End Position**

It is currently forecast that Environment & Infrastructure services reporting to this Policy Board will break even at year end. The Department and the leadership team continue to undertake a range of management actions to address the significant budget pressures experienced in 2018/19 and continuing into the current financial year. This includes strict expenditure controls and focus on income generating service activities.

This forecast position is also based in assumptions around the costs of disposal of residual and recycle waste and the costs of variable service delivery, such as roads maintenance activity through the autumn/winter period from October 2019 to March 2020.

3.12 **Communities, Housing and Planning Services (excl HRA)**

Current Position: £2,000 underspend
Previously Reported: n/a

At this stage in the financial year, there is a minor underspend of £2,000 for the above services reporting to the Communities, Housing and Planning Policy Board.

3.13 **Projected Year End Position**

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

3.14 **Chief Executives – Economic Development** (*Leadership Board*)

Current position: Breakeven
Previously reported: n/a

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

3.15 **Projected Year End Position**

It is projected that the Economic Development division will achieve a breakeven position by the year end.

3.16 **Finance and Resources** (*Finance, Resources and Customer Services Policy Board*)

Current Position: Breakeven
Previously Reported: n/a

At this stage in the financial year Finance and Resources reflects a breakeven position with no significant variances to report.

3.17 **Projected Year End Position**

It is anticipated that Finance and Resources will breakeven at year end.

3.18 **Miscellaneous Services** (*Finance, Resources and Customer Services Policy Board*)

Current Position: breakeven
Previously Reported: n/a

At this stage in the financial year Miscellaneous is reflecting an underspend as a result underspends in employee costs and depreciation.

3.19 **Projected Year End Position**

It is anticipated that Miscellaneous will breakeven at year end.

3.20 **Housing Revenue Account** (*Communities, Housing & Planning Policy Board*)

Current Position: breakeven
Previously Reported: n/a

3.21 At this stage in the financial year, it is projected that the HRA will achieve a breakeven position at the year end.

3.22 **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.

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
13. **Climate Risk** - none

Author: Lisa Dickie, Extension 7384

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 21 June 2019

POLICY BOARD : FINANCE, RESOURCES AND CUSTOMER SERVICES : OVERVIEW

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
				£000's	%	
	£000's	£000's	£000's			
Education and Children	206,478	26,672	26,666	6	0.0%	underspend
Leisure Services	10,446	2,931	2,931	(0)	0.0%	breakeven
Environment & Infrastructure	50,303	14,127	14,127	0	0.0%	breakeven
Finance & Resources	39,650	18,549	18,549	0	0.0%	breakeven
Community, Housing and Planning Services	12,827	5,744	5,742	2	0.0%	underspend
Economic Development	2,550	494	494	(0)	-0.1%	breakeven
Chief Executives	6,567	1,596	1,596	0	0.0%	breakeven
Miscellaneous	67,464	3,018	3,018	0	0.0%	breakeven
Adult Services	70,826	16,806	16,806	0	0.0%	breakeven
SUB - TOTAL GENERAL SERVICES	467,111	89,937	89,929	8	0.0%	underspend
Housing Revenue Account (HRA)	0	(7,742)	(7,742)	0	0.0%	breakeven
NET EXPENDITURE	467,111	82,194	82,186	8	0.0%	underspend

£000's

Bottom Line Position to 21 June 2019 is a net underspend

8

0.0%

Anticipated Year End Budget Position is breakeven

0

0.0%

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 21 June 2019

POLICY BOARD : FINANCE, RESOURCES AND CUSTOMER SERVICES : OVERVIEW

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
				£000's	%	
	£000's	£000's	£000's			
Employee Costs	301,693	47,407	46,670	736	1.6%	underspend
Property Costs	34,087	3,540	3,568	(28)	-0.8%	overspend
Supplies & Services	82,364	15,242	15,299	(57)	-0.4%	overspend
Transport & Plant Costs	10,000	2,555	2,715	(160)	-6.3%	overspend
Support Services	15,731	(3,280)	(3,270)	(10)	-0.3%	overspend
Third Party Payments	76,911	16,695	16,964	(269)	-1.6%	overspend
Transfer Payments	83,878	15,513	15,861	(348)	-2.2%	overspend
Capital Charges	72,588	1,666	1,666	0	0.0%	breakeven
GROSS EXPENDITURE	677,254	99,338	99,473	(135)	-0.1%	overspend
Income	(210,142)	(17,144)	(17,287)	143	0.8%	over-recovery
NET EXPENDITURE	467,111	82,194	82,186	8	0.0%	underspend

Bottom Line Position to 21 June 2019 is a net underspend

£000's

8

0.0%

Anticipated Year End Budget Position is breakeven

0

0.0%