

To: Communities, Housing and Planning Policy Board

On: 10 March 2020

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 3rd January 2020

1. Summary

1.1 Net expenditure to the 3rd January for all divisions of service results in an underspend position of £306,000. It is projected that all services reporting to this Policy Board will achieve an underspend of £400,000 by the year end. The summary position for each service area is detailed in the table below.

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
HRA	Breakeven	0.0%	0	0.0%
Other Housing	£31,000 underspend	0.3%	0	0.0%
Planning Services	£189,000 underspend	93.6%	0	0.0%
Communities and Public Protection (excluding Regulatory Services)	£86,000 Underspend	3.3%	£9,000 Underspent	0.4%
Criminal Justice	Breakeven	0.0%	0	0.0%
Total for all services	£306,000 Underspend	18.2%	£9,000 Underspent	0.1%

2. **Recommendations**

- 2.1 Members are requested to note the budget position.

3. **Budget Adjustments**

- 3.1 There have been no budget adjustments processed since the last board report.

4. **Housing Revenue Account (HRA)**

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

- 4.1 The HRA is currently reporting a net breakeven position.
- 4.2 There is an underspend in employee costs as a result of turnover in staff. Housing gas repairs are overspent reflecting the level of tenant demand for services. An underspend within the HRA's transfer payments category represents continued improvements in rent collection. Income is also under-recovered reflecting a reduction in the rebate of the Building Services surplus.
- 4.3 The overspend in loan repayments reflects the current policy of utilising HRA underspends to repay debt. This approach allows the Council to prudently manage the HRA debt/loans portfolio.

4.3 **Projected Year End Position**

It is projected that the HRA will achieve a breakeven position at the year-end.

5. **Communities, Housing and Planning Services (exc. Regulatory Services)**

Current Position:	£306,000 underspent
<i>Previously Reported:</i>	<i>£9,000 underspent</i>

- 5.1 The remaining services within the department are currently underspent

by £306,000 at period 10 as a result of additional planning fee income received by the council for large scale new build projects. There are also underspends in employee costs across non HRA services as a result of staff turnover.

5.2 **Projected Year End Position**

It is projected that the non HRA services within CHAPS will be underspent by £0.400m at the year end.

6. **Criminal Justice**

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

6.1 The Criminal Justice service is currently showing a net breakeven position.

6.2 **Projected Year End Position**

It is projected that a breakeven position for Criminal Justice will be achieved at the year-end for this service area.

Implications of the Report

1. **Financial** – The projected year end underspend for non HRA services within Communities, Housing and Planning is £400,000.
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 Change** - none

Author: Stewart Muir - Ext 6132

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2019/2020
1st April 2019 to 3rd January 2020 (Period 10)

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	(18,838)	(18,838)	0	0.0%	breakeven
Other Housing	4,419	11,879	11,848	31	0.3%	underspend
Planning Services	607	202	13	189	93.6%	underspend
Communities and Public Protection (excluding Regulatory Services)	3,902	2,624	2,538	86	3.3%	underspend
Criminal Justice	3,440	2,450	2,450	0	0.0%	breakeven
NET EXPENDITURE	12,368	(1,683)	(1,989)	306	18.2%	underspend

	£000's	
Bottom Line Position to 3rd January is an underspend of	<u>306</u>	<u>18.2%</u>
Anticipated Year End Budget Position is an underspend of	<u>400</u>	<u>3.2%</u>

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2019/2020
1st April 2019 to 3rd January 2020 (Period 10)

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	%	
Employees	18,540	13,077	12,651	426	3.3%	underspend
Premises Related	16,006	11,800	11,881	(81)	-0.7%	overspend
Supplies & Services	2,753	933	925	8	0.9%	underspend
Transport Related	274	195	209	(14)	-7.2%	overspend
Support Services	3,856	50	50	0	0.0%	breakeven
Third Party Payments	445	400	408	(8)	-2.0%	overspend
Transfer Payments	69,451	44,234	43,615	619	1.4%	underspend
Loan Repayments	21,375	0	590	(590)	0.0%	overspend
GROSS EXPENDITURE	132,700	70,689	70,329	360	0.5%	underspend
Income	(120,332)	(72,372)	(72,318)	(54)	-0.1%	under-recovery
NET EXPENDITURE	12,368	(1,683)	(1,989)	306	18.2%	underspend

Bottom Line Position to 3rd January is an underspend of

£000's

306

18.2%

Anticipated Year End Budget Position is an underspend of

400

3.2%

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2019/2020
1st April 2019 to 3rd January 2020 (Period 10)

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	%	
Employees	8,274	5,860	5,620	240	4.1%	underspend
Premises Related	14,462	10,842	10,923	(81)	-0.7%	overspend
Supplies & Services	714	264	262	2	0.8%	underspend
Transport Related	83	57	57	0	0.0%	breakeven
Support Services	2,425	21	21	0	0.0%	breakeven
Third Party Payments	0	0	0	0	0.0%	breakeven
Transfer Payments	3,832	2,326	1,709	617	26.5%	underspend
Loan Repayments	21,375	0	590	(590)	0.0%	overspend
GROSS EXPENDITURE	51,165	19,370	19,182	188	1.0%	underspend
Income	(51,165)	(38,208)	(38,020)	(188)	-0.5%	under-recovery
NET EXPENDITURE	0	(18,838)	(18,838)	0	0.0%	breakeven

	£000's	
Bottom Line Position to 3rd January is breakeven	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>