

**To:** Communities, Housing and Planning Policy Board

**On:** 30 October 2018

**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 14 September 2018

## 1. Summary

1.1 Gross expenditure is £515,000 (1.2%) over budget and income is £78,000 (0.2%) over-recovered which results in a net overspend of £437,000 for the services reporting to this Policy Board. The summary position for services reporting to this Policy Board is summarised in the table below.

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
HRA	£437,000 overspent	3.4%	Breakeven	-
Other Housing	Breakeven	-	Breakeven	-
Criminal Justice	Breakeven	-	Breakeven	-
Renfrewshire Wardens	Breakeven	-	Breakeven	-
Civil Contingencies Service	Breakeven	-	Breakeven	-
Policy and Regeneration	Breakeven	-	Breakeven	-
Development Standards	Breakeven	-	Breakeven	-
Community Learning and Development	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, there have been several budget adjustments resulting in a small decrease in the budget of £8,000 for those services reporting to this Board.

The Other Housing budget has been increased by £14,000 as a result of a budget transfer from Adult Services for the Care and Repair Service and a corporate realignment of Rates budgets.

Planning Policy and Development Standards budgets were reduced by a total of £22,000 to reflect additional income targets as a result of the review of fees and charges across these services.

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## 4. **Housing Revenue Account**

<b>Current Position:</b>	<b>Net overspend of £437,000</b>
<b><i>Previously Reported:</i></b>	<b><i>Breakeven</i></b>

- 4.1 The HRA is showing an overspend to date of £437k which relates to increased demand and additional pressures (e.g. smoke detectors and carbon monoxide detector replacement) on the maintenance of houses budget. Management action is being taken to mitigate this overspend although it is currently projected that repairs will still overspend by around £200k by the year end.

- 4.2 This overspend will be funded by an underspend on loan charges which allows an overall breakeven position to be projected for the HRA. The loan charges underspend reflects the current profile of borrowing on the previously approved Housing Capital Investment Plan following a revision to the operational workflow on externals and new build. The repairs budget continues to be closely monitored to ensure any pressures are identified as soon as possible and appropriate mitigation can be agreed.

#### 4.1 **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)**

<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, 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

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### **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 14 September 2018**

**POLICY BOARD : COMMUNITIES, HOUSING AND PLANNING**

Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Budget Variance		
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)	(7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	17,512	6,610	6,656	(58)	6,598	12	0.2%	underspend
Property Costs	78,636	35,676	34,498	1,681	36,179	(503)	-1.4%	overspend
Supplies & Services	784	288	338	(8)	330	(42)	-14.6%	overspend
Contractors and Others	70	27	69	(30)	39	(12)	-44.4%	overspend
Transport & Plant Costs	150	68	83	0	83	(15)	-22.1%	overspend
Administration Costs	7,366	510	479	(1)	478	32	6.3%	underspend
Payments to Other Bodies	6,224	1,176	1,426	(263)	1,163	13	1.1%	underspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	22,677	0	0	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>133,419</b>	<b>44,355</b>	<b>43,549</b>	<b>1,321</b>	<b>44,870</b>	<b>(515)</b>	<b>-1.2%</b>	<b>overspend</b>
<b>Income</b>	<b>(122,542)</b>	<b>(47,153)</b>	<b>(47,687)</b>	<b>456</b>	<b>(47,231)</b>	<b>78</b>	<b>0.2%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>10,877</b>	<b>(2,798)</b>	<b>(4,138)</b>	<b>1,777</b>	<b>(2,361)</b>	<b>(437)</b>	<b>-15.6%</b>	<b>overspend</b>

	£000's	
Bottom Line Position to 14 September 2018 is an overspend of	<u>(437)</u>	<u>-15.6%</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 14 September 2018**

**POLICY BOARD : COMMUNITIES, HOUSING AND PLANNING**

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance (7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Housing Revenue Account	0	(12,649)	(13,826)	1,614	(12,212)	(437)	-3.5%	under-recovery
Other Housing	4,771	7,193	7,021	172	7,193	0	0.0%	breakeven
Criminal Justice	107	1,001	1,001	0	1,001	0	0.0%	breakeven
Renfrewshire Wardens	2,829	1,136	1,128	8	1,136	0	0.0%	breakeven
Civil Contingencies Service	115	(83)	(79)	(4)	(83)	0	0.0%	breakeven
Planning Policy	2,283	553	566	(13)	553	0	0.0%	breakeven
Development Standards	(212)	(375)	(375)	0	(375)	0	0.0%	breakeven
Community Learning and Development	984	426	426	0	426	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>10,877</b>	<b>(2,798)</b>	<b>(4,138)</b>	<b>1,777</b>	<b>(2,361)</b>	<b>(437)</b>	<b>-15.6%</b>	<b>overspend</b>

	£000's	
Bottom Line Position to 14 September 2018 is an overspend of	<u>(437)</u>	<u>-15.6%</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 14 September 2018**

**POLICY BOARD : COMMUNITIES, HOUSING AND PLANNING : HOUSING REVENUE ACCOUNT**

Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Budget Variance		
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)	(7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	7,769	2,979	2,940	0	2,940	39	1.3%	underspend
Property Costs	13,772	6,226	5,001	1,721	6,722	(496)	-8.0%	overspend
Supplies & Services	323	104	102	2	104	0	0.0%	breakeven
Contractors and Others	23	9	9	0	9	0	0.0%	breakeven
Transport & Plant Costs	4	2	2	0	2	0	0.0%	breakeven
Administration Costs	3,112	286	281	0	281	5	1.7%	underspend
Payments to Other Bodies	3,618	463	430	29	459	4	0.9%	underspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	21,852	0	0	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>50,473</b>	<b>10,069</b>	<b>8,765</b>	<b>1,752</b>	<b>10,517</b>	<b>(448)</b>	<b>-4.4%</b>	<b>overspend</b>
<b>Income</b>	<b>(50,473)</b>	<b>(22,718)</b>	<b>(22,591)</b>	<b>(138)</b>	<b>(22,729)</b>	<b>11</b>	<b>0.0%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>(12,649)</b>	<b>(13,826)</b>	<b>1,614</b>	<b>(12,212)</b>	<b>(437)</b>	<b>-3.5%</b>	<b>overspend</b>

£000's

Bottom Line Position to 14 September 2018 is an overspend of (437) -3.4%

Anticipated Year End Budget Position is breakeven of 0 0.0%