Renfrewshire Council

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**To:** Housing and Community Safety Policy Board

**On:** 8 November 2016

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**Report by:** Director of Finance and Resources and Director of Development and Housing Services

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**Heading:** Revenue Budget Monitoring to 16 September 2016

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## 1. Summary

1.1 Gross expenditure is £17,000 (0.0%) over budget and income is £17,000 (0.0%) greater than anticipated which results in a **net breakeven position** for the services reporting to this Policy Board. This is summarised over the relevant services in the table below:

| Division / Department | Current Reported Position | % variance | Previously Reported Position | % variance |
|---|---|---|---|---|
| HRA | Breakeven | - | Breakeven | - |
| Other Housing | Breakeven | - | Breakeven | - |

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## 2. Recommendations

2.1 Members are requested to note the budget position.

2.2 Members are requested to note that since the budget was approved there have been a number of budget adjustments resulting in a net increase of £97,903 primarily relating to rates realignment and the transfer of budget from Adult Services to Other Housing for disability adaptations, partially offset by procurement savings and the transfer of Policy and Commissioning team to Chief Executives.

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3. **<u>Housing Revenue Account</u>**

| | |
|---|---|
| **Current Position**: | **Breakeven** |
| ***Previously Reported:*** | ***Breakeven*** |

The current breakeven position principally reflects an overspend within Property Costs due to great than anticipated repair costs, offset by an over recovery of income from OFGEM for renewable heat incentive.

3.1 **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.

4. **<u>Other Housing</u>**

| | |
|---|---|
| **Current Position**: | **Breakeven** |
| ***Previously Reported:*** | ***Breakeven*** |

At this stage in the financial year the account reflects a breakeven position.

4.1 **Projected Year End Position**

It is projected that the Other Housing division will achieve a breakeven position by the year end.

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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

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**RENFREWSHIRE COUNCIL**
**REVENUE BUDGET MONITORING STATEMENT 2016/2017**
**1st April 2016 to 16 September 2016**

**POLICY BOARD : HOUSING AND COMMUNITY SAFETY**

| 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 | % | |
| Employee Costs | 9,260 | 3,674 | 3,760 | (92) | 3,668 | 6 | 0.2% | underspend |
| Property Costs | 77,609 | 35,969 | 35,075 | 920 | 35,995 | (26) | -0.1% | overspend |
| Supplies & Services | 375 | 122 | 129 | (7) | 122 | 0 | 0.0% | breakeven |
| Contractors and Others | 45 | 0 | 62 | (55) | 7 | (7) | 0.0% | breakeven |
| Transport & Plant Costs | 36 | 8 | 9 | (1) | 8 | 0 | 0.0% | breakeven |
| Administration Costs | 5,486 | 141 | 129 | 2 | 131 | 10 | 7.1% | underspend |
| Payments to Other Bodies | 5,881 | 1,384 | 1,392 | (8) | 1,384 | 0 | 0.0% | breakeven |
| CFCR | 1,387 | 640 | 0 | 640 | 640 | 0 | 0.0% | breakeven |
| Capital Charges | 22,681 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| **GROSS EXPENDITURE** | **122,760** | **41,938** | **40,556** | **1,399** | **41,955** | **(17)** | **0.0%** | **overspend** |
| Income | (117,199) | (48,961) | (48,853) | (125) | (48,978) | 17 | 0.0% | over-recovery |
| **NET EXPENDITURE** | **5,561** | **(7,023)** | **(8,297)** | **1,274** | **(7,023)** | **0** | **0.0%** | **breakeven** |

| | £000's | |
|---|---|---|
| **Bottom Line Position to 16 September 2016 is an underspend o** | **0** | **0.0%** |
| **Anticipated Year End Budget Position is breakeven of** | **(0)** | **0.0%** |

**RENFREWSHIRE COUNCIL**
**REVENUE BUDGET MONITORING STATEMENT 2016/2017**
**1st April 2016 to 16 September 2016**

**POLICY BOARD : HOUSING AND COMMUNITY SAFETY**

| 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 | % | |
| Housing Revenue Account | 0 | (12,586) | (13,969) | 1,383 | (12,586) | 0 | 0.0% | breakeven |
| Other Housing | 5,562 | 5,563 | 5,672 | (109) | 5,563 | 0 | 0.0% | breakeven |
| **NET EXPENDITURE** | **5,562** | **(7,023)** | **(8,297)** | **1,274** | **(7,023)** | **0** | **0.0%** | **breakeven** |

| | £000's | |
|---|---|---|
| **Bottom Line Position to 16 September 2016 is an overspend of** | **0** | **0.0%** |
| **Anticipated Year End Budget Position is breakeven of** | **(0)** | **0.0%** |

**RENFREWSHIRE COUNCIL**
**REVENUE BUDGET MONITORING STATEMENT 2016/2017**
**1st April 2016 to 16 September 2016**

**POLICY BOARD : HOUSING AND COMMUNITY SAFETY : HOUSING REVENUE ACCOUNT**

| Description (1) £000's | Revised Annual Budget (2) £000's | Revised Period Budget (3) £000's | Actual (4) £000's | Adjustments (5) £000's | Revised Actual (6) = (4 + 5) £000's | Budget Variance (7) £000's | % | |
|---|---|---|---|---|---|---|---|---|
| Employee Costs | 7,628 | 3,030 | 2,999 | 25 | 3,024 | 6 | 0.2% | underspend |
| Property Costs | 13,004 | 5,781 | 4,883 | 924 | 5,807 | (26) | -0.4% | overspend |
| Supplies & Services | 319 | 113 | 113 | 0 | 113 | 0 | 0.0% | breakeven |
| Contractors and Others | 23 | 0 | 7 | 0 | 7 | (7) | 0.0% | breakeven |
| Transport & Plant Costs | 17 | 2 | 2 | 0 | 2 | 0 | 0.0% | breakeven |
| Administration Costs | 2,928 | 136 | 126 | 0 | 126 | 10 | 7.4% | underspend |
| Payments to Other Bodies | 3,983 | 974 | 975 | (1) | 974 | 0 | 0.0% | breakeven |
| CFCR | 1,387 | 640 | 0 | 640 | 640 | 0 | 0.0% | breakeven |
| Capital Charges | 22,681 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| **GROSS EXPENDITURE** | **51,970** | **10,676** | **9,105** | **1,588** | **10,693** | **(17)** | **-0.2%** | **overspend** |
| **Income** | (51,970) | (23,262) | (23,074) | (205) | (23,279) | 17 | 0.1% | over-recovery |
| **NET EXPENDITURE** | **0** | **(12,586)** | **(13,969)** | **1,383** | **(12,586)** | **0** | **0.0%** | **breakeven** |

| | £000's | |
|---|---|---|
| **Bottom Line Position to 16 September 2016 is an underspend o** | **0** | **0.0%** |
| **Anticipated Year End Budget Position is breakeven of** | **0** | **0.0%** |

**RENFREWSHIRE COUNCIL**
**REVENUE BUDGET MONITORING STATEMENT 2016/2017**
**1st April 2016 to 16 September 2016**

**POLICY BOARD : HOUSING AND COMMUNITY SAFETY : OTHER HOUSING**

| Description (1) £000's | Revised Annual Budget (2) £000's | Revised Period Budget (3) £000's | Actual (4) £000's | Adjustments (5) £000's | Revised Actual (6) = (4 + 5) £000's | Budget Variance (7) £000's | % | |
|---|---|---|---|---|---|---|---|---|
| Employee Costs | 1,634 | 643 | 760 | (115) | 645 | (2) | -0.3% | overspend |
| Property Costs | 64,605 | 30,188 | 30,192 | (4) | 30,188 | 0 | 0.0% | breakeven |
| Supplies & Services | 56 | 10 | 17 | (7) | 10 | 0 | 0.0% | breakeven |
| Contractors and Others | 22 | 0 | 55 | (55) | 0 | 0 | 0.0% | breakeven |
| Transport & Plant Costs | 19 | 6 | 7 | (1) | 6 | 0 | 0.0% | breakeven |
| Administration Costs | 2,558 | 5 | 3 | 2 | 5 | 0 | 0.0% | breakeven |
| Payments to Other Bodies | 1,898 | 410 | 416 | (7) | 409 | 1 | 0.2% | underspend |
| CFCR | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| **GROSS EXPENDITURE** | **70,792** | **31,262** | **31,450** | **(187)** | **31,263** | **(1)** | **0.0%** | **overspend** |
| **Income** | (65,230) | (25,699) | (25,778) | 78 | (25,700) | 1 | 0.0% | over-recovery |
| **NET EXPENDITURE** | **5,562** | **5,563** | **5,672** | **(109)** | **5,563** | **0** | **0.0%** | **breakeven** |

| | £000's | |
|---|---|---|
| **Bottom Line Position to 16 September 2016 is breakeven of** | **0** | **0.0%** |
| **Anticipated Year End Budget Position is breakeven of** | **(0)** | **0.0%** |