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**To:** Leadership Board

**On:** 4 December 2019

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**Report by:** Chief Executive, Director of Finance and Resources, and Chief Finance Officer Renfrewshire HSCP

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**Heading:** Revenue Budget Monitoring to 13 September 2019

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**1. Summary**

1.1 Gross expenditure is equivalent to budget and income is equivalent to budget, which results in a break even for those services reporting to this Policy Board.

1.2 The financial position for services reporting to this Board is summarised in the table below:

<b>Division / Department</b>	<b>Current Reported Position</b>	<b>% variance</b>	<b>Previously Reported Position</b>	<b>% variance</b>
Leisure Services	Breakeven	-	Breakeven	-
Adult Services	£220,000 underspend	0.7%	Breakeven	-
Economic Development & City Deal	Breakeven	-	Breakeven	-
Chief Executives	Breakeven	-	Breakeven	-

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## 2. Recommendations

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

Budget adjustments totalling £1.132m have been actioned for Chief Executives since the last reporting period, resulting in a net increase in resources for services reporting to this board.

A net budget reduction of £255k has been transferred from the Chief Executives Service to reflect the current service provision including management and administration. A net budget adjustment of £325k has been transferred from corporate resources to reflect employee cost inflation and energy efficiencies. £119k has been transferred from corporate resources to the Chief Executives service in respect of Scottish Government funding to provide free sanitary products in communities, together with £943k of resources to fund corporate investment priorities including Future Paisley, investment in Cultural Infrastructure, public wifi and Tackling Poverty.

In relation to Adult Services, a net budget increase of £4.565m has been action since the last reporting period. A net budget adjustment of £939k has been transferred in relation to the payaward, in addition to the transfer of Scottish Government funding totalling £3.617m from miscellaneous.

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## 4. Leisure Services

<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 Leisure Services reflects a breakeven position with no significant variances to report.

### 4.1 Projected Year End Position

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

## 5. Adult Services

<b>Current position:</b>	<b>£220,000 underspend</b>
<b><i>Previously reported:</i></b>	<b><i>Breakeven</i></b>

Underspends in employee costs (excluding care at home) reflecting vacancies due to recruitment issues, throughout all service areas. These underspends offset pressures within third party payments (payments for externally commissioned services) for the Care at Home service and the Adult placement budget reflecting the impact of increasing demand. The underspend within addictions reflects the planned hold on recruitment, to enable new structures to be put in place, in line with the findings of the review of addiction services.

### 5.1 **Projected Year End Position**

It is anticipated that Adult Services will underspend by £476,000 at the year-end position.

## 6. Economic Development and City Deal

<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 Economic Development reflects a breakeven position with no significant variances to report.

### 6.1 **Projected Year End Position**

It is anticipated that Economic Development will achieve a break-even year-end position.

## 7. Chief Executive's

<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 Chief Executives reflects a breakeven position with no significant variances to report.

### 7.1 **Projected Year End Position**

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

## 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

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## List of Background Papers

None

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**Author:** Lisa Dickie, Extension 7384



**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2019/2020**  
**1st April 2019 to 13 September 2019**

**POLICY BOARD : LEADERSHIP BOARD**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
				£000's	%	
Adult Social Care	70,826	32,689	32,469	220	0.7%	underspend
Leisure Services	10,390	5,450	5,450	0	0.0%	breakeven
City Deal	0	0	0	0	0.0%	breakeven
Economic Development	2,558	1,874	1,874	0	0.0%	breakeven
Chief Executive	7,747	3,285	3,285	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>91,521</b>	<b>43,298</b>	<b>43,078</b>	<b>220</b>	<b>0.5%</b>	<b>underspend</b>

	£000's	
<b>Bottom Line Position to 13 September 2019 is a net underspend</b>	<b>220</b>	<b>0.0%</b>
<b>Anticipated Year End Budget Position is a net underspend</b>	<b>476</b>	<b>0.5%</b>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2019/2020**  
**1st April 2019 to 13 September 2019**

**POLICY BOARD : LEADERSHIP BOARD**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
				£000's	%	
Employees	40,290	18,333	17,922	411	2.2%	underspend
Premises Related	1,264	663	655	8	1.2%	underspend
Supplies and Services	14,735	7,107	7,191	(84)	-1.2%	overspend
Transport Related	802	369	363	6	1.6%	underspend
Support Services	194	34	36	(2)	0.0%	overspend
Third Party Payments	58,642	27,016	27,233	(217)	-0.8%	overspend
Transfer Payments	6,192	3,219	3,225	(6)	-0.2%	overspend
<b>GROSS EXPENDITURE</b>	<b>122,120</b>	<b>56,741</b>	<b>56,627</b>	<b>116</b>	<b>0.2%</b>	<b>underspend</b>
<b>Income</b>	<b>(30,599)</b>	<b>(13,442)</b>	<b>(13,546)</b>	<b>104</b>	<b>0.8%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>91,521</b>	<b>43,298</b>	<b>43,080</b>	<b>220</b>	<b>0.5%</b>	<b>underspend</b>

**Bottom Line Position to 13 September 2019 is a net underspend**  
**Anticipated Year End Budget Position is a net underspend**

£000's	
<u>220</u>	<u>0.5%</u>
<u>476</u>	<u>0.5%</u>



**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2019/2020**  
**1st April 2019 to 13 September 2019**

**POLICY BOARD : LEADERSHIP BOARD: ADULT SERVICES**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
	£000's	£000's	£000's	£000's	%	
Older People	47,287	21,825	21,482	343	1.6%	underspend
Physical or Sensory Difficulties	5,980	2,760	2,884	(124)	-4.5%	overspend
Learning Difficulties	14,555	6,718	6,721	(3)	0.0%	overspend
Mental Health Needs	2,338	1,079	1,077	2	0.2%	underspend
Addiction Services	666	307	305	2	0.7%	underspend
<b>NET EXPENDITURE</b>	<b>70,826</b>	<b>32,689</b>	<b>32,469</b>	<b>220</b>	<b>0.7%</b>	<b>underspend</b>

	£000's	
Bottom Line Position to 13 September 2019 is a net underspend	<u>220</u>	<u>0.7%</u>
Anticipated Year End Budget Position is a net underspend	<u>476</u>	<u>0.7%</u>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2019/2020**  
**1st April 2019 to 13 September 2019**

**POLICY BOARD : LEADERSHIP BOARD: ADULT SERVICES**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
	£000's	£000's	£000's	£000's	%	
Employees	31,809	14,681	14,274	407	2.8%	underspend
Premises Related	763	352	339	13	3.7%	underspend
Supplies and Services	1,903	878	966	(88)	-10.0%	overspend
Transport Related	800	369	360	9	2.4%	underspend
Support Services	70	32	27	5	15.6%	underspend
Third Party Payments	58,527	27,013	27,230	(217)	-0.8%	overspend
Transfer Payments	3,397	1,568	1,581	(13)	-0.8%	overspend
<b>GROSS EXPENDITURE</b>	<b>97,269</b>	<b>44,893</b>	<b>44,777</b>	<b>116</b>	<b>0.3%</b>	<b>underspend</b>
<b>Income</b>	<b>(26,443)</b>	<b>(12,204)</b>	<b>(12,308)</b>	<b>104</b>	<b>0.9%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>70,826</b>	<b>32,689</b>	<b>32,469</b>	<b>220</b>	<b>0.7%</b>	<b>underspend</b>

	£000's	
Bottom Line Position to 13 September 2019 is a net underspend	<u>220</u>	<u>0.7%</u>
Anticipated Year End Budget Position is a net underspend	<u>476</u>	<u>0.7%</u>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2019/2020**  
**1st April 2019 to 13 September 2019**

**POLICY BOARD : LEADERSHIP BOARD: CHIEF EXECUTIVE**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
£000's	£000's	£000's	£000's	£000's	%	
Employees	4,834	1,827	1,823	4	0.0%	underspend
Premises Related	0	0	4	(4)	0.0%	breakeven
Supplies and Services	1,903	843	838	5	0.0%	underspend
Transport Related	2	0	0	0	0.0%	breakeven
Support Services	16	1	3	(2)	0.0%	overspend
Third Party Payments	115	0	0	0	0.0%	breakeven
Transfer Payments	1,180	713	718	(5)	0.0%	overspend
<b>GROSS EXPENDITURE</b>	<b>8,050</b>	<b>3,384</b>	<b>3,386</b>	<b>(2)</b>	<b>-0.1%</b>	<b>overspend</b>
<b>Income</b>	<b>(303)</b>	<b>(99)</b>	<b>(101)</b>	<b>2</b>	<b>0.0%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>7,747</b>	<b>3,285</b>	<b>3,285</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 13 September 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 2019/2020**  
**1st April 2019 to 13 September 2019**

**POLICY BOARD : ECONOMIC DEVELOPMENT**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
	£000's	£000's	£000's	£000's	%	
Employees	3,647	1,534	1,534	0	0.0%	breakeven
Premises Related	115	84	85	(1)	-1.2%	overspend
Supplies and Services	545	137	138	(1)	-0.7%	overspend
Transport Related	0	0	3	(3)	0.0%	breakeven
Support Services	108	1	6	(5)	0.0%	overspend
Third Party Payments	0	0	0	0		
Transfer Payments	1,615	929	917	12	1.3%	underspend
<b>GROSS EXPENDITURE</b>	<b>6,030</b>	<b>2,685</b>	<b>2,683</b>	<b>2</b>	<b>0.1%</b>	<b>underspend</b>
<b>Income</b>	<b>(3,472)</b>	<b>(811)</b>	<b>(809)</b>	<b>(2)</b>	<b>-0.2%</b>	<b>under-recovery</b>
<b>NET EXPENDITURE</b>	<b>2,558</b>	<b>1,874</b>	<b>1,874</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 13 September 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 2019/2020**  
**1st April 2019 to 13 September 2019**

**POLICY BOARD : LEADERSHIP BOARD: LEISURE SERVICES**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
				£000's	%	
Employees	0	0	0	0	0.0%	breakeven
Premises Related	386	227	227	0	0.0%	breakeven
Supplies and Services	10,384	5,223	5,223	0	0.0%	breakeven
Transport Related	0	0	0	0	0.0%	breakeven
Support Services	0	0	0	0	0.0%	breakeven
Third Party Payments	0	0	0	0	0.0%	breakeven
Transfer Payments	0	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>10,770</b>	<b>5,450</b>	<b>5,450</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>Income</b>	<b>(381)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>NET EXPENDITURE</b>	<b>10,390</b>	<b>5,450</b>	<b>5,450</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

£000's

Bottom Line Position to 13 September 2019 is breakeven

0

0.0%

Anticipated Year End Budget Position is breakeven

0

0.0%