
To: Communities, Housing and Planning Policy Board

On: 22 May 2018

Report by: Director of Finance and Resources, Director of Development and Housing Services, Director of Children's Services and Director of Environment & Communities

Heading: Revenue Budget Monitoring to 2 February 2018

1. **Summary**

1.1 Gross expenditure is £72,000 (0.1%) over budget and income is £72,000 (0.1%) greater than anticipated which results in a **breakeven position** 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	Breakeven	-	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.
- 2.2 Members are requested to note that since the report there have been no budget adjustments.
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3. **Housing Revenue Account**

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

Although the HRA is projecting a breakeven position for both year to date and projected year end positions, there are some significant compensating variances to be noted. Expenditure on repairs within property costs is now projecting a £200k overspend position, largely due to the adverse weather in February. Within payments to other bodies, year-end underspends are being reported in respect of void loss £260k and irrecoverable rent £500k based on current performance, delays in the roll out of Universal Credit and ongoing improvements in these areas. A corresponding overspend is being reported against loan charges to reflect the current policy of utilising any HRA underspends to repay debt.

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.

4. **Other Housing**

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

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

4.1 **Projected Year End Position**

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

5. **Renfrewshire Wardens**

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

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

5.1 **Projected Year End Position**

It is projected that Renfrewshire Wardens will achieve a breakeven position by the year end.

6. **Civil Contingencies**

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

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

6.1 **Projected Year End Position**

It is projected that the Civil Contingencies will achieve a breakeven position by the year end.

7. **Policy and Regeneration**

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

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

7.1 **Projected Year End Position**

It is projected that Policy and Regeneration will achieve a breakeven position by the year end.

8. Development Standards

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

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

8.1 **Projected Year End Position**

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

9. Community Learning and Development

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

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

9.1 **Projected Year End Position**

It is projected that Community Learning and Development will achieve a breakeven position by 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

Author: Debbie Farrell, Ext 7536
Valarie Howie, Ext 7796
Lisa Dickie, Ext 7384

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 02 February 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	18,248	15,189	15,212	(204)	15,008	181	1.2%	underspend
Property Costs	78,597	71,181	70,383	970	71,353	(172)	-0.2%	overspend
Supplies & Services	809	739	907	(192)	715	24	3.2%	underspend
Contractors and Others	80	55	138	(59)	79	(24)	-43.6%	overspend
Transport & Plant Costs	149	130	144	9	153	(23)	-17.7%	overspend
Administration Costs	7,694	818	694	42	736	82	10.0%	underspend
Payments to Other Bodies	6,520	4,908	3,587	(35)	3,552	1,356	27.6%	underspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	23,614	5,456	6,952	0	6,952	(1,496)	-27.4%	overspend
GROSS EXPENDITURE	135,711	98,476	98,017	531	98,548	(72)	-0.1%	overspend
Income	(121,293)	(97,467)	(99,210)	1,671	(97,539)	72	0.1%	over-recovery
NET EXPENDITURE	14,418	1,009	(1,193)	2,202	1,009	0	0.0%	breakeven

	£000's	
Bottom Line Position to 02 February 2018 is breakeven of	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven of	<u>0</u>	<u>0.0%</u>

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 02 February 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	(16,749)	(17,627)	877	(16,749)	0	0.0%	breakeven
Other Housing	4,435	9,927	9,440	487	9,927	0	0.0%	breakeven
Criminal Justice	3,323	2,330	2,331	0	2,331	0	0.0%	breakeven
Renfrewshire Wardens	2,789	2,217	2,385	(168)	2,217	0	0.0%	breakeven
Civil Contingencies Service	115	61	63	(2)	61	0	0.0%	breakeven
Policy and Regeneration	2,831	2,899	1,884	1,015	2,899	0	0.0%	breakeven
Development Standards	(241)	(671)	(664)	(7)	(671)	0	0.0%	breakeven
Community Learning and Development	1,166	995	995	0	995	0	0.0%	breakeven
NET EXPENDITURE	14,418	1,009	(1,193)	2,202	1,009	0	0.0%	breakeven

	£000's	
Bottom Line Position to 02 February 2018 is breakeven of	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven of	<u>(0)</u>	<u>0.0%</u>

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 02 February 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	7,526	6,476	6,387	5	6,393	83	1.3%	underspend
Property Costs	13,754	12,447	11,534	1,003	12,537	(90)	-0.7%	overspend
Supplies & Services	323	284	188	1	189	95	33.5%	underspend
Contractors and Others	23	19	12	0	12	7	36.8%	underspend
Transport & Plant Costs	4	4	4	0	4	0	0.0%	breakeven
Administration Costs	2,714	493	401	0	401	92	18.7%	underspend
Payments to Other Bodies	3,719	3,357	2,048	0	2,048	1,309	39.0%	underspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	22,784	5,266	6,762	0	6,762	(1,496)	-28.4%	overspend
GROSS EXPENDITURE	50,847	28,346	27,336	1,009	28,346	0	0.0%	breakeven
Income	(50,847)	(45,095)	(44,963)	(132)	(45,095)	0	0.0%	breakeven
NET EXPENDITURE	0	(16,749)	(17,627)	877	(16,749)	0	0.0%	breakeven

	£000's	
Bottom Line Position to 02 February 2018 is breakeven of	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven of	<u>0</u>	<u>0.0%</u>

