
To: Leadership Board

On: 20 February 2019

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

Heading: Revenue Budget Monitoring to 9 November 2018

1. Summary

1.1 Gross expenditure is £224,000 (0.3%) greater than budget and income is £224,000 (1.3%) greater than anticipated, 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:

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
Leisure Services	Breakeven	-	Breakeven	-
Adult Services	Breakeven	-	Breakeven	-
Economic Development & City Deal	Breakeven	-	Breakeven	-
Chief Executives	Breakeven	-	Breakeven	-

2. Recommendations

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

Members are requested to note the following budget adjustments to the baseline budget:

There has been a net budget of £50,000 relating to the transfer of budget to Adult Services for the transfer of finance staff to the Renfrewshire HSCP.

4. Leisure Services

Current position:	Breakeven
<i>Previously reported:</i>	<i>Breakeven</i>

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

Current position:	Breakeven
<i>Previously reported:</i>	<i>Breakeven</i>

The current and projected breakeven position reflects the flexible use of the additional resources made available by the Council on a recurring basis to support the financial sustainability of services.

5.1 Projected Year End Position

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

6. Economic Development and City Deal

Current position:	Breakeven
<i>Previously reported:</i>	<i>Breakeven</i>

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

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

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

List of Background Papers

None

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 9 November 2018

POLICY BOARD : LEADERSHIP BOARD

Description (1) £000's	Revised Annual Budget (2) £000's	Revised Period Budget (3) £000's	Revised Actual (4) £000's	Budget Variance (5)		
				£000's	%	
Employees	35,233	22,666	22,641	25	0.1%	underspend
Premises Related	1,119	819	822	(3)	-0.4%	overspend
Supplies and Services	13,832	10,791	10,872	(81)	-0.8%	overspend
Transport Related	805	496	512	(16)	-3.2%	overspend
Support Services	1,000	100	76	23	23.6%	underspend
Third Party Payments	55,872	35,693	35,693	0	0.0%	breakeven
Transfer Payments	1,270	1,465	1,637	(172)	-11.8%	overspend
Capital Charges	2,504	0	0			
GROSS EXPENDITURE	111,636	72,029	72,253	(224)	-0.3%	overspend
Income	(30,434)	(17,612)	(17,836)	224	1.3%	over-recovery
NET EXPENDITURE	81,202	54,417	54,417	(0)	0.0%	breakeven

£000's

Bottom Line Position to 9 November 2018 is breakeven of

(0)

0.0%

Anticipated Year End Budget Position is breakeven of

0

0.0%

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 9 November 2018

POLICY BOARD : LEADERSHIP BOARD

Description (1) £000's	Revised Annual Budget (2) £000's	Revised Period Budget (3) £000's	Revised Actual (4) £000's	Budget Variance (5)		
				£000's	%	
Adult Social Care	63,689	40,460	40,460	0	0.0%	breakeven
Leisure Services	12,430	7,573	7,573	0	0.0%	breakeven
City Deal	(0)	(121)	(121)	0	0.0%	breakeven
Economic Development	2,984	2,133	2,133	(0)	0.0%	breakeven
Chief Executive	2,099	4,371	4,371	0	0.0%	breakeven
NET EXPENDITURE	81,202	54,417	54,417	(0)	0.0%	breakeven

	£000's	
Bottom Line Position to 9 November 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 2018/2019
1st April 2018 to 9 November 2018

POLICY BOARD : LEADERSHIP BOARD: ADULT SERVICES

Description (1) £000's	Revised Annual Budget (2) £000's	Revised Period Budget (3) £000's	Revised Actual (4) £000's	Budget Variance (5)		
				£000's	%	
Employees	29,067	17,887	17,887	0	0.0%	breakeven
Premises Related	350	215	215	0	0.0%	breakeven
Supplies and Services	1,764	1,086	1,086	0	0.0%	breakeven
Transport Related	800	492	492	0	0.0%	breakeven
Support Services	0	0	0	0	0.0%	breakeven
Third Party Payments	55,759	35,580	35,580	0	0.0%	breakeven
Transfer Payments	70	44	44	0	0.0%	breakeven
GROSS EXPENDITURE	87,810	55,304	55,304	0	0.0%	breakeven
Income	(24,121)	(14,844)	(14,844)	0	0.0%	breakeven
NET EXPENDITURE	63,689	40,460	40,460	0	0.0%	breakeven

£000's

Bottom Line Position to 9 November 2018 is breakeven of

0

Anticipated Year End Budget Position is breakeven of

0

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 9 November 2018

POLICY BOARD : LEADERSHIP BOARD: ADULT SERVICES

Description (1) £000's	Revised Annual Budget (2) £000's	Revised Period Budget (3) £000's	Revised Actual (4) £000's	Budget Variance (5)		
				£000's	%	
Older People	41,905	27,054	27,054	0	0.0%	breakeven
Physical or Sensory Difficulties	6,886	4,238	4,238	0	0.0%	breakeven
Learning Difficulties	12,699	7,815	7,815	0	0.0%	breakeven
Mental Health Needs	1,521	936	936	0	0.0%	breakeven
Addiction Services	678	417	417	0	0.0%	breakeven
NET EXPENDITURE	63,689	40,460	40,460	0	0.0%	breakeven

£000's

Bottom Line Position to 9 November 2018 is breakeven of 0

Anticipated Year End Budget Position is breakeven of 0

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 9 November 2018

POLICY BOARD : LEADERSHIP BOARD: LEISURE SERVICES

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Revised Actual (4)	Budget Variance (5)		
				£000's	%	
Premises Related	611	426	426	0	0.0%	breakeven
Supplies and Services	9,696	7,338	7,353	(15)	-0.2%	overspend
Transport Related	0	0	0	(0)	0.0%	breakeven
Support Services	0	0	0	(0)	0.0%	breakeven
Transfer Payments	0	0	0	(0)	0.0%	breakeven
Depreciation and Impairment Losses	2,504	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	12,811	7,764	7,780	(16)	-0.2%	overspend
Income	(381)	(190)	(206)	16	8.3%	over-recovery
NET EXPENDITURE	12,430	7,573	7,573	0	0.0%	breakeven

Bottom Line Position to 9 November 2018 is breakeven of

£000's	£000's
<u>0</u>	<u>0.0%</u>

Anticipated Year End Budget Position is breakeven of

<u>0</u>	<u>0.0%</u>
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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 9 November 2018

POLICY BOARD : LEADERSHIP - ECONOMIC & DEVELOPMENT & REGENERATION

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Revised Actual (6) = (4 + 5)	Budget Variance (7)		
				£000's	%	
Employees	1,913	2,014	2,019	(5)	-0.2%	overspend
Premises Related	115	177	179	(2)	-1.0%	overspend
Supplies and Services	684	749	763	(14)	-1.8%	overspend
Transport Related	0	0	3	(3)	0.0%	breakeven
Support Services	478	29	11	18	63.0%	underspend
Transfer Payments	542	918	1,111	(193)	-21.0%	overspend
GROSS EXPENDITURE	3,731	3,887	4,085	(198)	-5.1%	overspend
Income	(747)	(1,754)	(1,952)	198	11.3%	over-recovery
NET EXPENDITURE	2,984	2,133	2,133	(0)	0.0%	breakeven

Bottom Line Position to 9 November 2018 is breakeven of £000's
(0)
Anticipated Year End Budget Position is breakeven of 0

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 9 November 2018

POLICY BOARD : LEADERSHIP BOARD: CITY DEAL

Description (1) £000's	Revised Annual Budget (2) £000's	Revised Period Budget (3) £000's	Revised Actual (4) £000's	Budget Variance (5)		
				£000's	%	
Employees	(0)	362	358	4	1.0%	underspend
Premises Related	0	0	0	(0)	0.0%	breakeven
Supplies and Services	0	121	123	(2)	-1.4%	overspend
Transport Related	0	0	1	(1)	0.0%	breakeven
Support Services	0	63	63	(0)	-0.6%	breakeven
Transfer Payments	0	0	0	(0)	0.0%	breakeven
GROSS EXPENDITURE	(0)	546	546	0	0.0%	breakeven
Income	0	(666)	(666)	0	0.0%	breakeven
NET EXPENDITURE	(0)	(121)	(121)	0	0.0%	breakeven

£000's

Bottom Line Position to 9 November 2018 is breakeven of

0

Anticipated Year End Budget Position is breakeven of

0

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 9 November 2018

POLICY BOARD : LEADERSHIP BOARD: CHIEF EXECUTIVE

Description (1) £000's	Revised Annual Budget (2) £000's	Revised Period Budget (3) £000's	Revised Actual (4) £000's	Budget Variance (5) £000's %		
Employees	4,253	2,404	2,378	26	1.1%	underspend
Premises Related	43	0	1	(1)	0.0%	overspend
Supplies and Services	1,689	1,496	1,547	(51)	-3.4%	overspend
Transport Related	5	4	16	(12)	0.0%	overspend
Support Services	522	8	2	6	72.2%	underspend
Third Party Payments	113	113	113	0	0.0%	breakeven
Transfer Payments	659	503	482	21	4.2%	underspend
GROSS EXPENDITURE	7,284	4,529	4,539	(10)	-0.2%	overspend
Income	(5,185)	(157)	(168)	10	6.5%	over-recovery
NET EXPENDITURE	2,099	4,371	4,371	0	0.0%	breakeven

£000's

Bottom Line Position to 9 November 2018 is breakeven of

0

Anticipated Year End Budget Position is breakeven of

(0)