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**To:** Finance, Resources and Customer Services Policy Board

**On:** 30 January 2019

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**Report by:** Director of Finance and Resources

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**Heading:** Revenue Budget Monitoring – Council Overview to 9 November 2018

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1. **Summary**

- 1.1 This report provides an overview of the budget performance for all Services for the period to 9 November 2018. The report confirms a net overspend of £160,000 (0.1%). The summary position for General Fund Services and the Housing Revenue Account is outlined in the table below:

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
General Fund Services	Net overspend £160,000	(0.1%)	Net overspend £113,000	(0.2%)
HRA	Break even	-	Net overspend £437,000	(3.5%)

- 1.2 The budget performance to date suggests a projected breakeven position at the year end
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## 2. **Recommendations**

- 2.1 Members are requested to note the budget position.
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## 3. **Service Commentaries**

- 3.1 Budget Monitoring reports will be considered by each Policy Board for services reporting directly to those Boards.

- 3.2 In terms of the Financial Regulations budgets have been approved on a service basis and Directors are expected to manage their spending needs within the bottom line of the budget approved. A brief commentary on budget variances by service is provided below and a Service overview is attached for information.

- 3.3 **Children's Services** (*Education and Children's Services Policy Board*)

**Current position:** **Breakeven**

***Previously reported:*** ***Breakeven***

The breakeven position reflects overspends in Additional Support for Learning and central administration, offset by underspends in primary and secondary schools.

### **Projected Year End Position**

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

- 3.4 **Leisure Services** (*Leadership Board*)

**Current position:** **Breakeven**

***Previously reported:*** ***Breakeven***

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

### 3.5 **Projected Year End Position**

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

### 3.6 **Chief Executive's Service** (*Leadership Board*)

<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.

### 3.7 **Projected Year End Position**

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

### 3.8 **Adult Services** (*Leadership Board*)

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

### 3.9 **Projected Year End Position**

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

### 3.10 **Environment & Infrastructure** (*Infrastructure, Land and Environment Policy Board*)

<b>Current Position:</b>	<b>£160,000 overspend</b>
<b><i>Previously Reported:</i></b>	<b><i>£113,000 overspend</i></b>

The overspend is mainly due to lower income levels from trade waste, special uplifts, supplies and services and parking income. Agreed service changes will mitigate some spend pressures over the remainder of the financial year.

### 3.11 **Projected Year End Position**

It is currently forecast that the Environment & Infrastructure services reporting to this Policy Board will break even at year end.

The Department and the leadership team are currently undertaking a range of management actions to address the budget pressures outlined, including strict expenditure controls, and the maximisation of alternative income sources for the remainder of the financial year. The position continues to be closely monitored.

### 3.12 **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.

### 3.13 **Projected Year End Position**

It is also projected that a breakeven position will be achieved at the year end for these services

### 3.14 **Chief Executives – Economic Development** (*Leadership Board*)

<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.

### 3.15 **Projected Year End Position**

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

### 3.16 **Finance and Resources** (*Finance, Resources and Customer Services Policy Board*)

<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 Finance and Resources reflects a breakeven position with no significant variances to report.

3.17 **Projected Year End Position**

It is anticipated that Finance and Resources will breakeven at year end.

3.18 **Miscellaneous Services** (*Finance, Resources and Customer Services Policy Board*)

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

3.19 **Projected Year End Position**

It is anticipated that Miscellaneous will breakeven at year end.

3.20 **Housing Revenue Account** (*Communities, Housing & Planning Policy Board*)

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

3.21 The HRA is now showing a net breakeven position which consists of overspends being offset by compensating underspends, There is an overspend in property maintenance costs reflecting continuing pressures in relations to the maintenance of housing stock, in particular void repairs and new investment that is required including the replacement of smoke and carbon monoxide detectors

3.22 There will be underspends in employee costs due to delays in filling vacancies. In addition, management are also projecting that there will be underspends due to the continuing improvements in rent collection and void rent loss.

3.23 **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.

## 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**

**POLICY BOARD : FINANCE, RESOURCES AND CUSTOMER SERVICES : OVERVIEW**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	286,999	149,956	149,968	(12)	0.0%	overspend
Property Costs	35,610	21,368	21,857	(489)	-2.3%	overspend
Supplies & Services	68,707	37,248	36,734	514	1.4%	underspend
Transport & Plant Costs	13,168	7,713	7,683	30	0.4%	underspend
Support Services	61,848	1,451	1,479	(28)	-1.9%	overspend
Third Party Payments	75,651	43,787	44,687	(900)	-2.1%	overspend
Transfer Payments	79,856	45,046	45,146	(100)	-0.2%	overspend
Capital Charges	28,430	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>650,269</b>	<b>306,578</b>	<b>307,563</b>	<b>(985)</b>	<b>-0.3%</b>	<b>overspend</b>
<b>Income</b>	<b>(257,474)</b>	<b>(125,386)</b>	<b>(126,211)</b>	<b>825</b>	<b>0.7%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>392,795</b>	<b>181,192</b>	<b>181,352</b>	<b>(160)</b>	<b>-0.1%</b>	<b>overspend</b>

	£000's	
Bottom Line Position to 9 November 2018 is an overspend of	<u>(160)</u>	<u>-0.1%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**

**POLICY BOARD : FINANCE, RESOURCES AND CUSTOMER SERVICES : OVERVIEW**

Description	Revised Annual Budget	Revised Period Budget	Revised Actual	Budget Variance		
	£000's	£000's	£000's	£000's	%	
Education and Children	206,022	99,609	99,609	0	0.0%	breakeven
Leisure Services	7,573	7,575	7,575	0	0.0%	breakeven
Environment & Infrastructure	54,565	27,579	27,739	(160)	-0.6%	overspend
Finance & Resources	6,570	19,097	19,097	0	0.0%	breakeven
Community, Housing and Planning Services	15,217	6,417	6,417	0	0.0%	breakeven
Planning & Economic Development	2,131	2,134	2,134	0	0.0%	breakeven
Chief Executives	4,251	4,246	4,246	(0)	0.0%	breakeven
Miscellaneous	32,777	(8,579)	(8,579)	0	0.0%	breakeven
Adult Services	63,689	39,193	39,193	0	0.0%	breakeven
<b>SUB -TOTAL GENERAL SERVICES</b>	<b>392,795</b>	<b>197,271</b>	<b>197,431</b>	<b>(160)</b>	<b>-0.1%</b>	<b>overspend</b>
Housing Revenue Account (HRA)	0	(16,079)	(16,079)	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>392,795</b>	<b>181,192</b>	<b>181,352</b>	<b>(160)</b>	<b>-0.1%</b>	<b>overspend</b>

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