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

**On:** 5 September 2018

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

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**Heading:** Revenue Budget Monitoring to 22 June 2018

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**1. Summary**

- 1.1 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 |
|-----------------------|---------------------------|------------|------------------------------|------------|
| Finance & Resources   | Break even                | -          | N/A                          | -          |
| Corporate Landlord    | Break even                | -          | N/A                          | -          |
| Miscellaneous         | Break even                | -          | N/A                          | -          |

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**2. Recommendations**

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

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

There has been a net budget increase of £499,000 in Miscellaneous as a result of additional grant being received from the Scottish Government in relation to early years and school clothing. This has been offset by budget transfers in relation to events and a transfer to the HSCP.

Within Finance and Resources there is a budget increase of £53,000 in relation to additional Scottish Welfare fund grant. The allocation of Finance & Resources' share of corporate efficiencies has reduced the department budget by £135,000.

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### 4. **Finance and Resources**

|                                    |                   |
|------------------------------------|-------------------|
| <b>Current Position:</b>           | <b>break even</b> |
| <b><i>Previously Reported:</i></b> | <b><i>N/a</i></b> |

At this stage in the financial year Finance and Resources reflects a breakeven position with no significant variances to report.

#### 4.1 **Projected Year End Position**

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

### 5. **Environment & Infrastructure**

|                                    |                   |
|------------------------------------|-------------------|
| <b>Current Position:</b>           | <b>break even</b> |
| <b><i>Previously Reported:</i></b> | <b><i>N/a</i></b> |

At this stage in the financial year Environment & Infrastructure reflects a breakeven position with no significant variances to report.

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

It is anticipated that Environment & Infrastructure will breakeven at year end.

## 6. **Miscellaneous Services**

|                                    |                   |
|------------------------------------|-------------------|
| <b>Current Position:</b>           | <b>break even</b> |
| <b><i>Previously Reported:</i></b> | <b><i>N/a</i></b> |

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

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

It is anticipated that Miscellaneous will breakeven at 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
  12. **Cosla Policy Position** - none
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**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
1st April 2018 to 22 June 2018

**POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES**

| 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           | 95,406                | 10,426                | 8,285           | 2,133          | 10,418          | 7               | 0.1%         | underspend           |
| Property Costs           | 9,333                 | 979                   | 1,326           | (332)          | 994             | (15)            | -1.6%        | overspend            |
| Supplies & Services      | 11,507                | 4,255                 | 4,365           | (91)           | 4,274           | (19)            | -0.5%        | overspend            |
| Contractors and Others   | 8,453                 | 484                   | 1,403           | (843)          | 560             | (76)            | -15.8%       | overspend            |
| Transport & Plant Costs  | 1,112                 | 224                   | 138             | 84             | 222             | 1               | 0.5%         | underspend           |
| Administration Costs     | 31,079                | 679                   | 403             | 272            | 676             | 4               | 0.5%         | underspend           |
| Payments to Other Bodies | 3,773                 | 30                    | 25              | 5              | 30              | 0               | 0.0%         | breakeven            |
| CFCR                     | 1,000                 | 0                     | 0               | 0              | 0               | 0               | 0.0%         | breakeven            |
| Capital Charges          | (11,830)              | 0                     | 0               | 0              | 0               | 0               | 0.0%         | breakeven            |
| <b>GROSS EXPENDITURE</b> | <b>149,833</b>        | <b>17,075</b>         | <b>15,946</b>   | <b>1,228</b>   | <b>17,174</b>   | <b>(99)</b>     | <b>-0.6%</b> | <b>overspend</b>     |
| <b>Income</b>            | <b>(95,420)</b>       | <b>(16,267)</b>       | <b>(12,348)</b> | <b>(4,018)</b> | <b>(16,366)</b> | <b>99</b>       | <b>0.6%</b>  | <b>over-recovery</b> |
| <b>NET EXPENDITURE</b>   | <b>54,413</b>         | <b>808</b>            | <b>3,598</b>    | <b>(2,790)</b> | <b>808</b>      | <b>0</b>        | <b>0.0%</b>  | <b>breakeven</b>     |

|  |          |             |
|--|----------|-------------|
|  | £000's   |             |
| Bottom Line Position to 22 June 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 22 June 2018

**POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES**

| Description<br>(1)          | Revised Annual Budget<br>(2) | Revised Period Budget<br>(3) | Actual<br>(4) | Adjustments<br>(5) | Revised Actual<br>(6) = (4 + 5) | Budget Variance<br>(7) |             |                  |
|-----------------------------|------------------------------|------------------------------|---------------|--------------------|---------------------------------|------------------------|-------------|------------------|
| £000's                      | £000's                       | £000's                       | £000's        | £000's             | £000's                          | £000's                 | %           |                  |
| Finance and Resources       | 6,468                        | 8,709                        | 8,717         | (8)                | 8,709                           | 0                      | 0.0%        | breakeven        |
| Environment and Communities | 16,098                       | 2,901                        | 8,117         | (5,216)            | 2,901                           | 0                      | 0.0%        | breakeven        |
| Miscellaneous               | 31,847                       | (10,802)                     | (13,236)      | 2,434              | (10,802)                        | 0                      | 0.0%        | breakeven        |
| <b>NET EXPENDITURE</b>      | <b>54,413</b>                | <b>808</b>                   | <b>3,598</b>  | <b>(2,790)</b>     | <b>808</b>                      | <b>0</b>               | <b>0.0%</b> | <b>breakeven</b> |

|  |                 |                    |
|--|-----------------|--------------------|
|  | £000's          |                    |
| Bottom Line Position to 22 June 2018 is breakeven of | <u>0</u>        | <u>0.0%</u>        |
| Anticipated Year End Budget Position is breakeven of | <u><u>0</u></u> | <u><u>0.0%</u></u> |

RENFREWSHIRE COUNCIL  
REVENUE BUDGET MONITORING STATEMENT 2018/2019  
1st April 2018 to 22 June 2018

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

| 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           | 31,084                | 5,253                 | 5,253        | 0           | 5,253          | 0               | 0.0%        | breakeven        |
| Property Costs           | 3,442                 | 164                   | 164          | 0           | 164            | 0               | 0.0%        | breakeven        |
| Supplies & Services      | 3,827                 | 2,747                 | 2,755        | (8)         | 2,747          | 0               | 0.0%        | breakeven        |
| Contractors and Others   | 1,089                 | 77                    | 77           | 0           | 77             | 0               | 0.0%        | breakeven        |
| Transport & Plant Costs  | 31                    | 2                     | 2            | 0           | 2              | 0               | 0.0%        | breakeven        |
| Administration Costs     | 14,938                | 347                   | 347          | 0           | 347            | 0               | 0.0%        | breakeven        |
| Payments to Other Bodies | 2,351                 | (111)                 | (111)        | 0           | (111)          | 0               | 0.0%        | breakeven        |
| CFCR                     | 0                     | 0                     | 0            | 0           | 0              | 0               | 0.0%        | breakeven        |
| Capital Charges          | 2,441                 | 0                     | 0            | 0           | 0              | 0               | 0.0%        | breakeven        |
| <b>GROSS EXPENDITURE</b> | <b>59,203</b>         | <b>8,479</b>          | <b>8,487</b> | <b>(8)</b>  | <b>8,479</b>   | <b>0</b>        | <b>0.0%</b> | <b>breakeven</b> |
| <b>Income</b>            | <b>(52,735)</b>       | <b>230</b>            | <b>230</b>   | <b>0</b>    | <b>230</b>     | <b>0</b>        | <b>0.0%</b> | <b>breakeven</b> |
| <b>NET EXPENDITURE</b>   | <b>6,468</b>          | <b>8,709</b>          | <b>8,717</b> | <b>(8)</b>  | <b>8,709</b>   | <b>0</b>        | <b>0.0%</b> | <b>breakeven</b> |

|  |          |             |
|--|----------|-------------|
|  | £000's   |             |
| Bottom Line Position to 22 June 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 22 June 2018**

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

| Description<br>(1)                 | Revised Annual Budget<br>(2) | Revised Period Budget<br>(3) | Actual<br>(4) | Adjustments<br>(5) | Revised Actual<br>(6) = (4 + 5) | Budget Variance<br>(7) |             |                  |
|------------------------------------|------------------------------|------------------------------|---------------|--------------------|---------------------------------|------------------------|-------------|------------------|
| £000's                             | £000's                       | £000's                       | £000's        | £000's             | £000's                          | £000's                 | %           |                  |
| Finance                            | (862)                        | 871                          | 871           | 0                  | 871                             | 0                      | 0.0%        | breakeven        |
| Development                        | 483                          | 5,205                        | 5,205         | 0                  | 5,205                           | 0                      | 0.0%        | breakeven        |
| Cost of Collection of Rates        | 1,289                        | 59                           | 60            | 0                  | 60                              | (1)                    | -1.7%       | overspend        |
| Cost of Collection of Council Tax  | 464                          | 89                           | 89            | 0                  | 89                              | 0                      | 0.0%        | breakeven        |
| Private Sector Housing Benefit     | 2,324                        | 346                          | 346           | 0                  | 346                             | 0                      | 0.0%        | breakeven        |
| Finance Miscellaneous              | 804                          | 18                           | 26            | (8)                | 18                              | 0                      | 0.0%        | breakeven        |
| Directorate                        | (122)                        | 19                           | 19            | 0                  | 19                              | 0                      | 0.0%        | breakeven        |
| Investment & Technical Services    | 597                          | 1,478                        | 1,478         | 0                  | 1,478                           | 0                      | 0.0%        | breakeven        |
| Finance & Support Services         | (385)                        | 28                           | 28            | 0                  | 28                              | 0                      | 0.0%        | breakeven        |
| Office Accommodation               | 0                            | (125)                        | (125)         | 0                  | (125)                           | 0                      | 0.0%        | breakeven        |
| Personnel Services                 | (8)                          | 369                          | 369           | 0                  | 369                             | 0                      | 0.0%        | breakeven        |
| Legal and Democratic Services      | 630                          | 352                          | 351           | 0                  | 351                             | 1                      | 0.3%        | underspend       |
| <b>TOTAL FINANCE AND RESOURCES</b> | <b>5,214</b>                 | <b>8,709</b>                 | <b>8,717</b>  | <b>(8)</b>         | <b>8,709</b>                    | <b>0</b>               | <b>0.0%</b> | <b>breakeven</b> |
| Valuation Joint Board              | 1,254                        | 0                            | 0             | 0                  | 0                               | 0                      | 0.0%        | breakeven        |
| <b>NET EXPENDITURE</b>             | <b>6,468</b>                 | <b>8,709</b>                 | <b>8,717</b>  | <b>(8)</b>         | <b>8,709</b>                    | <b>0</b>               | <b>0.0%</b> | <b>breakeven</b> |

|  |          |             |
|--|----------|-------------|
|  | £000's   |             |
| Bottom Line Position to 22 June 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 22 June 2018**

**POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES : MISCELLANEOUS**

| 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           | 44,715                | 1,098                 | (660)           | 1,758        | 1,098           | 0               | 0.0%        | breakeven        |
| Property Costs           | 2,250                 | 8                     | 859             | (851)        | 8               | 0               | 0.0%        | breakeven        |
| Supplies & Services      | 1,797                 | 163                   | 158             | 5            | 163             | 0               | 0.0%        | breakeven        |
| Contractors and Others   | 1,344                 | 17                    | 12              | 5            | 17              | 0               | 0.0%        | breakeven        |
| Transport & Plant Costs  | 0                     | 0                     | 0               | 0            | 0               | 0               | 0.0%        | breakeven        |
| Administration Costs     | 14,019                | 45                    | 45              | 0            | 45              | 0               | 0.0%        | breakeven        |
| Payments to Other Bodies | 1,422                 | 141                   | 136             | 5            | 141             | 0               | 0.0%        | breakeven        |
| CFCR                     | 1,000                 | 0                     | 0               | 0            | 0               | 0               | 0.0%        | breakeven        |
| Capital Charges          | (15,331)              | 0                     | 0               | 0            | 0               | 0               | 0.0%        | breakeven        |
| <b>GROSS EXPENDITURE</b> | <b>51,216</b>         | <b>1,472</b>          | <b>550</b>      | <b>922</b>   | <b>1,472</b>    | <b>0</b>        | <b>0.0%</b> | <b>breakeven</b> |
| <b>Income</b>            | <b>(19,369)</b>       | <b>(12,274)</b>       | <b>(13,786)</b> | <b>1,512</b> | <b>(12,274)</b> | <b>0</b>        | <b>0.0%</b> | <b>breakeven</b> |
| <b>NET EXPENDITURE</b>   | <b>31,847</b>         | <b>(10,802)</b>       | <b>(13,236)</b> | <b>2,434</b> | <b>(10,802)</b> | <b>0</b>        | <b>0.0%</b> | <b>breakeven</b> |

|   |          |             |
|---|----------|-------------|
|   | £000's   |             |
| Bottom Line Position to 31 January 2014 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 22 June 2018

**POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES : MISCELLANEOUS**

| Description<br>(1)          | Revised Annual Budget<br>(2) | Revised Period Budget<br>(3) | Actual<br>(4)   | Adjustments<br>(5) | Revised Actual<br>(6) = (4 + 5) | Budget Variance<br>(7) |             |                  |
|-----------------------------|------------------------------|------------------------------|-----------------|--------------------|---------------------------------|------------------------|-------------|------------------|
| £000's                      | £000's                       | £000's                       | £000's          | £000's             | £000's                          | £000's                 | %           |                  |
| Corporate & Democratic Core | 60,921                       | 169                          | (2,260)         | 2,429              | 169                             | 0                      | 0.0%        | breakeven        |
| Central Overheads           | 3,600                        | 1,078                        | 1,078           | 0                  | 1,078                           | 0                      | 0.0%        | breakeven        |
| Capital Accounting          | (21,712)                     | (20)                         | (20)            | 0                  | (20)                            | 0                      | 0.0%        | breakeven        |
| Welfare Fund Grants         | 1,188                        | 225                          | 225             | 0                  | 225                             | 0                      | 0.0%        | breakeven        |
| Community Infrastructure    | 0                            | 0                            | 0               | 0                  | 0                               | 0                      | 0.0%        | breakeven        |
| Temporary Interest          | (700)                        | 0                            | 0               | 0                  | 0                               | 0                      | 0.0%        | breakeven        |
| Integrated Joint Board      | (11,450)                     | (12,254)                     | (12,259)        | 5                  | (12,254)                        | 0                      | 0.0%        | breakeven        |
| <b>NET EXPENDITURE</b>      | <b>31,847</b>                | <b>(10,802)</b>              | <b>(13,236)</b> | <b>2,434</b>       | <b>(10,802)</b>                 | <b>0</b>               | <b>0.0%</b> | <b>breakeven</b> |

|  |          |             |
|--|----------|-------------|
|  | £000's   |             |
| Bottom Line Position to 22 June 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 2018/19**  
1st April 2018 to 22nd June 2018

**POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES**

| 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          | %            |                      |
| Employee Costs           | 19,607                | 4,075                 | 3,692        | 375            | 4,067          | 6               | 0.2%         | underspend           |
| Property Costs           | 3,641                 | 807                   | 303          | 519            | 822            | (15)            | -1.9%        | overspend            |
| Supplies & Services      | 5,883                 | 1,345                 | 1,452        | (88)           | 1,364          | (19)            | -1.4%        | overspend            |
| Contractors and Others   | 6,020                 | 390                   | 1,314        | (848)          | 466            | (76)            | -19.6%       | overspend            |
| Transport & Plant Costs  | 1,081                 | 222                   | 136          | 84             | 220            | 1               | 0.5%         | underspend           |
| Administration Costs     | 2,122                 | 287                   | 11           | 272            | 284            | 4               | 1.2%         | underspend           |
| Payments to Other Bodies | 0                     | 0                     | 0            | 0              | 0              | 0               | 0.0%         | breakeven            |
| CFCR                     | 0                     | 0                     | 0            | 0              | 0              | 0               | 0.0%         | breakeven            |
| Capital Charges          | 1,060                 | 0                     | 0            | 0              | 0              | 0               | 0.0%         | breakeven            |
| <b>GROSS EXPENDITURE</b> | <b>39,414</b>         | <b>7,124</b>          | <b>6,909</b> | <b>314</b>     | <b>7,223</b>   | <b>(100)</b>    | <b>-1.4%</b> | <b>overspend</b>     |
| <b>Income</b>            | <b>(23,316)</b>       | <b>(4,223)</b>        | <b>1,208</b> | <b>(5,530)</b> | <b>(4,322)</b> | <b>100</b>      | <b>2.4%</b>  | <b>over-recovery</b> |
| <b>NET EXPENDITURE</b>   | <b>16,098</b>         | <b>2,901</b>          | <b>8,117</b> | <b>(5,216)</b> | <b>2,901</b>   | <b>0</b>        | <b>0.0%</b>  | <b>breakeven</b>     |

|   |            |             |
|---|------------|-------------|
|   | £000's     |             |
| Bottom Line Position to 22nd June 2018 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 2018/19**  
**1st April 2018 to 22nd June 2018**

**POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES**

| Description<br>(1)<br>£000's | Revised Annual Budget<br>(2)<br>£000's | Revised Period Budget<br>(3)<br>£000's | Actual<br>(4)<br>£000's | Adjustments<br>(5)<br>£000's | Revised Actual<br>(6) = (4 + 5)<br>£000's | Budget Variance<br>(7)<br>£000's % |             |                  |
|------------------------------|--|--|-------------------------|------------------------------|---|------------------------------------|-------------|------------------|
| Catering                     | 3,806                                  | 651                                    | 519                     | 132                          | 651                                       | 0                                  | 0.0%        | breakeven        |
| Cleaning and Janitorial      | 8,038                                  | 1,369                                  | 1,373                   | (4)                          | 1,369                                     | 0                                  | 0.0%        | breakeven        |
| School Crossing Patrol       | 710                                    | 111                                    | 104                     | 7                            | 111                                       | 0                                  | 0.0%        | breakeven        |
| Public Building Repairs      | 4,012                                  | 878                                    | 339                     | 539                          | 878                                       | 0                                  | 0.0%        | breakeven        |
| Building Services            | (468)                                  | (108)                                  | 5,782                   | (5,890)                      | (108)                                     | (0)                                | 0.0%        | breakeven        |
| <b>NET EXPENDITURE</b>       | <b>16,098</b>                          | <b>2,901</b>                           | <b>8,117</b>            | <b>(5,216)</b>               | <b>2,901</b>                              | <b>(0)</b>                         | <b>0.0%</b> | <b>breakeven</b> |

|   |               |      |
|---|---------------|------|
| Bottom Line Position to 22nd June 2018 is breakeven | £000's<br>(0) | 0.0% |
| Anticipated Year End Budget Position is breakeven   | (0)           | 0.0% |