

To: Communities, Housing and Planning Policy Board

On: 13 March 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 5 January 2018

1. **Summary**

1.1 Gross expenditure is £11,000 (0.0%) over budget and income is £11,000 (0.0%) greater than anticipated which results in a **break even 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.

3. **Housing Revenue Account**

Current Position: **Breakeven**
Previously Reported: ***Breakeven***

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 £208k lower than expected at this stage of the year, although a breakeven position is still projected. Within payments to other bodies, year end underspends are being reported in respect of void loss £200k and irrecoverable rent £300k based on current performance, delays in the roll out of Universal Credit and ongoing improvements in these areas. Although neighbourhood forum costs are currently £80k underspent, this is expected to be fully spent by the end of the year are project commitments are made. An overspend of £62k is also anticipated in respect of Council Tax on void properties, predominately due to the Council Tax levy being applied to longer term empty properties in regeneration 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**
Previously Reported: ***Breakeven***

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**
Previously Reported: **Breakeven**

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, however the exceptional demand placed on the service in responding to the recent severe weather may result in pressure on this forecast position.

6. **Civil Contingencies**

Current Position: **Breakeven**
Previously Reported: **Breakeven**

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, however the exceptional demand placed on the service in responding to the recent severe weather may result in pressure on this forecast position.

7. **Policy and Regeneration**

Current Position: **Breakeven**
Previously Reported: **Breakeven**

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 the Policy and Regeneration will achieve a breakeven position by the year end.

8. **Development Standards**

Current Position: **Breakeven**
Previously Reported: ***Breakeven***

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**
Previously Reported: ***Breakeven***

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

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 05 January 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	%	
Employee Costs	17,594	12,809	12,516	174	12,690	119	0.9%	underspend
Property Costs	78,930	58,935	57,441	1,208	58,649	286	0.5%	underspend
Supplies & Services	808	499	574	(9)	565	(66)	-13.2%	overspend
Contractors and Others	80	40	218	(162)	56	(16)	-40.0%	overspend
Transport & Plant Costs	149	119	135	0	135	(16)	-13.4%	overspend
Administration Costs	7,694	565	589	(1)	588	(23)	-4.1%	overspend
Payments to Other Bodies	6,528	3,660	2,949	(30)	2,919	741	20.2%	underspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	23,381	(1,036)	0	0	0	(1,036)	-100.0%	under-recovery
GROSS EXPENDITURE	135,164	75,591	74,422	1,180	75,602	(11)	0.0%	overspend
Income	(121,428)	(80,254)	(80,644)	379	(80,265)	11	0.0%	over-recovery
NET EXPENDITURE	13,736	(4,663)	(6,222)	1,559	(4,663)	0	0.0%	breakeven

£000's

Bottom Line Position to 05 January 2018 is breakeven of

0

0.0%

Anticipated Year End Budget Position is breakeven of

0

0.0%

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 05 January 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	%	
Housing Revenue Account	0	(19,730)	(20,732)	1,002	(19,730)	0	0.0%	breakeven
Other Housing	4,345	9,294	9,084	210	9,294	0	0.0%	breakeven
Criminal Justice	3,273	2,443	2,059	384	2,443	0	0.0%	breakeven
Renfrewshire Wardens	2,769	1,871	1,913	(42)	1,871	0	0.0%	breakeven
Civil Contingencies Service	115	27	29	(2)	27	0	0.0%	breakeven
Policy and Regeneration	2,275	1,112	1,105	7	1,112	0	0.0%	breakeven
Development Standards	(209)	(509)	(509)	0	(509)	0	0.0%	breakeven
Community Learning and Development	1,168	829	829	0	829	0	0.0%	breakeven
NET EXPENDITURE	13,736	(4,663)	(6,222)	1,559	(4,663)	0	0.0%	breakeven

	£000's	
Bottom Line Position to 05 January 2018 is breakeven of	0	0.0%
Anticipated Year End Budget Position is breakeven of	0	0.0%

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 05 January 2018

POLICY BOARD : COMMUNITIES, HOUSING AND PLANNING : HOUSING REVENUE ACCOUNT

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance (7)		
						£000's	%	
Employee Costs	7,414	5,246	5,242	0	5,242	4	0.1%	underspend
Property Costs	13,678	10,405	8,945	1,133	10,078	327	3.1%	underspend
Supplies & Services	323	146	145	1	146	0	0.0%	breakeven
Contractors and Others	23	11	11	0	11	0	0.0%	breakeven
Transport & Plant Costs	17	3	3	0	3	0	0.0%	breakeven
Administration Costs	3,055	331	332	(1)	331	0	0.0%	breakeven
Payments to Other Bodies	3,731	2,380	1,675	0	1,675	705	29.6%	underspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	22,551	(1,036)	0	0	0	(1,036)	-100.0%	under-recovery
GROSS EXPENDITURE	50,792	17,486	16,353	1,133	17,486	0	0.0%	breakeven
Income	(50,792)	(37,217)	(37,085)	(132)	(37,217)	0	0.0%	breakeven
NET EXPENDITURE	0	(19,731)	(20,732)	1,001	(19,731)	0	0.0%	breakeven

£000's

Bottom Line Position to 05 January 2018 is breakeven of

0

0.0%

Anticipated Year End Budget Position is breakeven of

(0)

0.0%