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**To:** Communities, Housing and Planning Policy Board

**On:** 16 January 2018

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

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**Heading:** Revenue Budget Monitoring to 10 November 2017

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1. **Summary**

1.1 Gross expenditure is £62,000 (0.1%) over budget and income is £62,000 (0.1%) 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	-

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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**

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

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 is £354k lower than expected at this stage of the year, although a breakeven position is still projected at this stage as a harsh winter can change the position. Within payments to other bodies, year end underspends are being reported in respect of void loss £150k 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 £54k underspent, this is expected to be fully spent by the end of the year as 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 capital 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**

<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 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**

<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 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**

<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 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**

<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 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**

<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 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**

<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 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.

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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 2017/2018**  
1st April 2017 to 10 November 2017

**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	
	£000's	£000's	£000's	£000's	£000's	£000's	%
Employee Costs	18,010	9,617	9,709	(87)	9,622	(5)	-0.1% overspend
Property Costs	78,605	48,210	46,875	845	47,720	490	1.0% underspend
Supplies & Services	808	458	502	(37)	465	(7)	-1.5% overspend
Contractors and Others	95	55	205	(136)	69	(14)	-25.5% overspend
Transport & Plant Costs	149	90	105	0	105	(15)	-16.7% overspend
Administration Costs	7,997	423	602	(156)	446	(23)	-5.4% overspend
Payments to Other Bodies	6,528	2,862	2,231	83	2,314	548	19.1% 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
<b>GROSS EXPENDITURE</b>	<b>135,573</b>	<b>60,679</b>	<b>60,229</b>	<b>512</b>	<b>60,741</b>	<b>(62)</b>	<b>-0.1% overspend</b>
Income	(121,770)	(68,718)	(69,271)	491	(68,780)	62	0.1% over-recovery
<b>NET EXPENDITURE</b>	<b>13,803</b>	<b>(8,039)</b>	<b>(9,042)</b>	<b>1,003</b>	<b>(8,039)</b>	<b>0</b>	<b>0.0% breakeven</b>

£000's  
0  
(0)

Bottom Line Position to 10 November 2017 is an underspend of  
0.0%  
Anticipated Year End Budget Position is breakeven of  
0.0%

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2017/2018**  
**1st April 2017 to 10 November 2017**

**POLICY BOARD : COMMUNITIES, HOUSING AND PLANNING**

Description (1)	£000's	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance £000's %
Housing Revenue Account		0	(16,896)	(17,630)	734	(16,896)	0 0.0% breakeven
Other Housing		4,344	5,451	5,140	311	5,451	0 0.0% breakeven
Criminal Justice		2,869	72	36	36	72	0 0.0% breakeven
Renfrewshire Wardens		2,769	1,417	1,562	(145)	1,417	0 0.0% breakeven
Civil Contingencies Service		115	(16)	(9)	(7)	(16)	0 0.0% breakeven
Policy and Regeneration		2,747	1,755	1,681	74	1,755	0 0.0% breakeven
Development Standards		(209)	(466)	(466)	0	(466)	0 0.0% breakeven
Community Learning and Development		1,168	644	644	0	644	0 0.0% breakeven
<b>NET EXPENDITURE</b>	<b>13,803</b>	<b>(8,039)</b>	<b>(9,042)</b>	<b>1,003</b>	<b>(8,039)</b>	<b>0</b>	<b>0.0% breakeven</b>

£000's
0
(0)

**Bottom Line Position to 10 November 2017 is an underspend of**  
**Anticipated Year End Budget Position is breakeven of**

**0.0%**  
**0.0%**

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2017/2018**  
1st April 2017 to 10 November 2017

**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	£000's	£000's	£000's	£000's	£000's	%
Employee Costs	7,414	4,109	4,096	0	4,096	13	0.3%
Property Costs	13,754	8,543	7,180	865	8,045	498	5.8%
Supplies & Services	323	142	141	0	141	1	0.7%
Contractors and Others	23	5	5	0	5	0	0.0%
Transport & Plant Costs	4	2	2	0	2	0	0.0%
Administration Costs	3,047	304	304	0	304	0	0.0%
Payments to Other Bodies	3,731	1,902	1,378	0	1,378	524	27.5%
CFCR	0	0	0	0	0	0	0.0%
Capital Charges	22,551	(1,036)	0	0	0	(1,036)	-100.0%
<b>GROSS EXPENDITURE</b>	<b>50,847</b>	<b>13,971</b>	<b>13,106</b>	<b>865</b>	<b>13,971</b>	<b>0</b>	<b>0.0%</b>
Income	(50,847)	(30,868)	(30,736)	(132)	(30,868)	0	0.0%
<b>NET EXPENDITURE</b>	<b>0</b>	<b>(16,897)</b>	<b>(17,630)</b>	<b>733</b>	<b>(16,897)</b>	<b>0</b>	<b>0.0%</b>

£000's

0.0%

Bottom Line Position to 10 November 2017 is breakeven of

0.0%

Anticipated Year End Budget Position is breakeven of