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**To:** Leadership Board

**On:** 25 April 2018

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**Report by:** Director of Finance and Resources, Director of Children's Services,  
Director of Development & Housing Services and Chief Finance Officer  
Renfrewshire HSCP

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**Heading:** Revenue Budget Monitoring to 5 January 2018

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**1. Summary**

1.1 Gross expenditure is £1,366,000 (1.7%) more than budget and income is £1,419,000 (6.5%) more than anticipated, which results in a net underspend of £53,000 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:

<b>Division / Department</b>	<b>Current Reported Position</b>	<b>% variance</b>	<b>Previously Reported Position</b>	<b>% variance</b>
Leisure Services	Breakeven	-	Breakeven	-
Adult Services	Breakeven	-	Breakeven	-
Economic Development	Breakeven	-	Breakeven	-
Chief Executives	£53,000 underspent	1.1%	Breakeven	-

## **2. Recommendations**

- 2.1 Members are requested to note the budget position.
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## **3. Leisure Services**

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

### **3.1 Projected Year End Position**

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

## **4. Adult Services**

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

### **Physical Difficulties**

<b>Current Position:</b>	<b>Net overspend of £81,000</b>
<b><i>Previously Reported:</i></b>	<b><i>n/a</i></b>

The overspend within Physical Disabilities mainly relates to pressures within the Adult Placement budget reflecting both the impact of increasing demand and SDS.

### **Mental Health**

<b>Current Position:</b>	<b>Net underspend of £30,000</b>
<b><i>Previously Reported:</i></b>	<b><i>not previously reported</i></b>

The underspend within Mental Health Services mainly relates to vacancies within the service which are actively being recruited to.

### **Addictions**

<b>Current Position:</b>	<b>Net underspend of £70,000</b>
<b><i>Previously Reported:</i></b>	<b><i>Net underspend of £32,000</i></b>

The underspend within Addiction Services reflects the current client profile of care packages within this area. However, as this budget is

demand variable it is prudent to retain this level of budget provision to ensure there is adequate provision should the need arise.

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

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

### 5. **Economic 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 Economic Development reflects a breakeven position with variances across several expenditure heads which will be offset by income. Budgets will continue to be realigned across the service over the remainder of the financial year to reflect the budgets required under each expenditure head to deliver the outcomes within the Economic Development and Regeneration programmes.

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

It is anticipated that Economic Development will achieve a break-even year-end position.

### 6. **Chief Executives**

<b>Current Position:</b>	<b>Net underspend of £53,000</b>
<b><i>Previously Reported:</i></b>	<b><i>Breakeven</i></b>

Chief Executives is currently underspent by £53,000 as a result of employee vacancies during the year.

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

It is projected that owing to employee vacancies a year end underspend of £60,000 will be incurred.

## 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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## List of Background Papers

None

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

**POLICY BOARD : LEADERSHIP BOARD**

Description (1) £000's	Revised Annual Budget (2) £000's	Revised Period Budget (3) £000's	Actual (4) £000's	Adjustments (5) £000's	Revised Actual (6) = (4 + 5) £000's	Budget Variance (7) £000's %		
Employee Costs	35,030	27,100	27,278	(52)	27,226	(126)	-0.5%	overspend
Property Costs	966	745	738	(11)	727	18	2.4%	underspend
Supplies & Services	3,265	2,162	2,515	(29)	2,486	(324)	-15.0%	overspend
Contractors and Others	52,486	40,459	41,005	127	41,132	(673)	-1.7%	overspend
Transport & Plant Costs	674	447	440	(1)	439	8	1.8%	underspend
Administration Costs	1,944	219	310	(66)	244	(25)	-11.4%	overspend
Payments to Other Bodies	16,637	10,344	10,477	111	10,588	(244)	-2.4%	overspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	2,535	0	0	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>113,537</b>	<b>81,476</b>	<b>82,763</b>	<b>79</b>	<b>82,842</b>	<b>(1,366)</b>	<b>-1.7%</b>	<b>overspend</b>
<b>Income</b>	<b>(28,424)</b>	<b>(21,939)</b>	<b>(23,357)</b>	<b>(1)</b>	<b>(23,358)</b>	<b>1,419</b>	<b>6.5%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>85,113</b>	<b>59,537</b>	<b>59,406</b>	<b>78</b>	<b>59,484</b>	<b>53</b>	<b>0.1%</b>	<b>underspend</b>

	£000's	
Bottom Line Position to 05 January 2018 is an underspend of	<u>53</u>	<u>0.1%</u>
Anticipated Year End Budget Position is an underspend of	<u>60</u>	<u>0.1%</u>

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

**POLICY BOARD : LEADERSHIP BOARD**

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	£000's	%	
Adult Social Care	65,414	46,881	46,881	0	46,881	0	0.0%	breakeven
Leisure Services	12,443	4,781	4,653	128	4,781	0	0.0%	breakeven
City Deal	8	6	6	0	6	0	0.0%	breakeven
Economic Development	4,879	3,097	2,946	151	3,097	0	0.0%	breakeven
Town Centre	0	0	0	0	0	0	0.0%	breakeven
Chief Executive	2,369	4,772	4,920	(201)	4,719	53	1.1%	underspend
<b>NET EXPENDITURE</b>	<b>85,113</b>	<b>59,537</b>	<b>59,406</b>	<b>78</b>	<b>59,484</b>	<b>53</b>	<b>0.1%</b>	<b>underspend</b>

	£000's	
Bottom Line Position to 05 January 2018 is an underspend of	<u>53</u>	<u>0.1%</u>
Anticipated Year End Budget Position is an underspend of	<u>60</u>	<u>0.1%</u>

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

**POLICY BOARD : LEADERSHIP BOARD: ADULT 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	27,848	21,998	21,612	0	21,612	386	1.8%	underspend
Property Costs	384	175	154	0	154	21	12.0%	underspend
Supplies & Services	1,558	783	862	0	862	(79)	-10.1%	overspend
Contractors and Others	51,628	40,157	40,499	0	40,499	(342)	-0.9%	overspend
Transport & Plant Costs	668	441	427	0	427	14	3.2%	underspend
Administration Costs	239	158	148	0	148	10	6.3%	underspend
Payments to Other Bodies	5,405	4,037	4,036	0	4,036	1	0.0%	underspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	0	0	0	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>87,730</b>	<b>67,749</b>	<b>67,738</b>	<b>0</b>	<b>67,738</b>	<b>11</b>	<b>0.0%</b>	<b>underspend</b>
<b>Income</b>	<b>(22,316)</b>	<b>(20,868)</b>	<b>(20,857)</b>	<b>0</b>	<b>(20,857)</b>	<b>(11)</b>	<b>-0.1%</b>	<b>under-recovery</b>
<b>NET EXPENDITURE</b>	<b>65,414</b>	<b>46,881</b>	<b>46,881</b>	<b>0</b>	<b>46,881</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 05 January 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 2017/2018**  
1st April 2017 to 05 January 2018

**POLICY BOARD : LEADERSHIP BOARD: ADULT SERVICES**

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	£000's	%	
Older People	43,191	21,931	21,941	0	21,941	(10)	0.0%	overspend
Physical or Sensory Difficulties	6,187	4,898	4,979	0	4,979	(81)	-1.7%	overspend
Learning Difficulties	13,587	15,485	15,494	0	15,494	(9)	-0.1%	overspend
Mental Health Needs	1,718	2,683	2,653	0	2,653	30	1.1%	underspend
Addiction Services	731	749	679	0	679	70	9.3%	underspend
Adults Change Fund	0	1,135	1,135	0	1,135	0	0.0%	breakeven
Social Work Management	0	0	0	0	0	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>65,414</b>	<b>46,881</b>	<b>46,881</b>	<b>0</b>	<b>46,881</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 05 January 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 2017/2018**  
1st April 2017 to 05 January 2018

**POLICY BOARD : LEADERSHIP BOARD: LEISURE 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	0	0	2	(2)	0	0	0.0%	breakeven
Property Costs	365	311	322	(11)	311	0	0.0%	breakeven
Supplies & Services	2	0	0	0	0	0	0.0%	breakeven
Contractors and Others	0	0	0	0	0	0	0.0%	breakeven
Transport & Plant Costs	0	0	1	(1)	0	0	0.0%	breakeven
Administration Costs	686	0	0	0	0	0	0.0%	breakeven
Payments to Other Bodies	9,235	4,713	4,571	142	4,713	0	0.0%	breakeven
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	2,535	0	0	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>12,823</b>	<b>5,024</b>	<b>4,896</b>	<b>128</b>	<b>5,024</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>Income</b>	<b>(381)</b>	<b>(244)</b>	<b>(242)</b>	<b>(2)</b>	<b>(244)</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>NET EXPENDITURE</b>	<b>12,442</b>	<b>4,780</b>	<b>4,654</b>	<b>126</b>	<b>4,780</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 05 January 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 2017/2018  
1st April 2017 to 05 January 2018

**POLICY BOARD : ECONOMY & JOBS**

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	£000's	%	
Employee Costs	3,043	2,289	2,349	21	2,370	(81)	-3.5%	overspend
Property Costs	173	258	261	0	261	(3)	-1.2%	overspend
Supplies & Services	124	61	247	0	247	(186)	-304.9%	overspend
Contractors and Others	842	293	478	130	608	(315)	-107.5%	overspend
Transport & Plant Costs	0	0	0	0	0	0	0.0%	breakeven
Administration Costs	517	36	60	0	60	(24)	-66.7%	overspend
Payments to Other Bodies	1,146	985	1,250	0	1,250	(265)	-26.9%	overspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	0	0	0	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>5,845</b>	<b>3,922</b>	<b>4,645</b>	<b>151</b>	<b>4,796</b>	<b>(874)</b>	<b>-22.3%</b>	<b>overspend</b>
<b>Income</b>	<b>(967)</b>	<b>(825)</b>	<b>(1,699)</b>	<b>0</b>	<b>(1,699)</b>	<b>874</b>	<b>105.9%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>4,878</b>	<b>3,097</b>	<b>2,946</b>	<b>151</b>	<b>3,097</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 05 January 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>

Chief Executives  
REVENUE BUDGET MONITORING STATEMENT 2017/2018  
1st April 2017 to 05 January 2018

**POLICY BOARD : LEADERSHIP BOARD: CHIEF EXECUTIVE**

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	4,130	2,807	2,855	(72)	2,783	24	0.9%	underspend
Property Costs	44	1	2	0	2	(1)	-100.0%	overspend
Supplies & Services	1,581	1,318	1,405	(29)	1,376	(58)	-4.4%	overspend
Contractors and Others	16	8	24	(3)	21	(13)	-162.5%	overspend
Transport & Plant Costs	6	6	12	0	12	(6)	-100.0%	overspend
Administration Costs	502	25	101	(66)	35	(10)	-40.0%	overspend
Payments to Other Bodies	851	610	621	(31)	590	20	3.3%	underspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	0	0	0	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>7,130</b>	<b>4,775</b>	<b>5,020</b>	<b>(201)</b>	<b>4,819</b>	<b>(44)</b>	<b>-0.9%</b>	<b>overspend</b>
<b>Income</b>	<b>(4,761)</b>	<b>(2)</b>	<b>(99)</b>	<b>0</b>	<b>(99)</b>	<b>97</b>	<b>4850.0%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>2,369</b>	<b>4,773</b>	<b>4,921</b>	<b>(201)</b>	<b>4,720</b>	<b>53</b>	<b>1.1%</b>	<b>underspend</b>

	£000's	
Bottom Line Position to 05 January 2018 is an underspend of	<u>53</u>	<u>1.1%</u>
Anticipated Year End Budget Position is an underspend of	<u>60</u>	<u>2.5%</u>