

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

**On:** 14 January 2020

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

**Heading:** Revenue Budget Monitoring to 8<sup>th</sup> November 2019

## 1. Summary

1.1 Net expenditure to the 8th November for all divisions of service results in an underspend position of £9,000. It is projected that all services, reporting to this Policy Board will achieve a breakeven position at the year end. The summary position for each service area is detailed in the table below.

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
HRA	Breakeven	-	N/A	-
Other Housing	Breakeven	-	N/A	-
Planning Services	Breakeven	-	N/A	-
Communities and Public Protection (excluding Regulatory Services)	£9,000 Underspent	0.4%	£2,000 Underspent	0.1%
Criminal Justice	Breakeven	-	N/A	-
<b>Total for all services</b>	<b>£9,000 Underspent</b>	<b>0.1%</b>	<b>£2,000</b>	<b>0.1%</b>

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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           Budget transfers have been processed to reflect previously agreed changes in service responsibilities between Communities, Housing & Planning and Environment & Infrastructure. The net impact for services reporting to this Board is a permanent increase in budget of £124,559.

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4.           **Housing Revenue Account (HRA)**

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

- 4.1           The HRA is currently showing a net breakeven position.
- 4.2           The HRA is showing an underspend in employee costs as a result of turnover in staff. Housing repair costs are currently overspent and management action is being taken to review the underlying reasons for this overspend. The underspend within the HRA's transfer payments category is due to continued improvements in rent collection and void rent losses.
- 4.3           A corresponding overspend is being reported against the depreciation and impairment category to reflect the current policy of utilising any HRA underspends to repay debt. This approach allows the Council to prudently manage the HRA debt/loans portfolio.
- 4.4           **Projected Year End Position**

It is projected that a breakeven position will be achieved at the year end for the HRA.

5.           **Communities, Housing and Planning Services (exc. Regulatory Services)**

<b>Current Position:</b>	<b>£9,000 underspent</b>
<b><i>Previously Reported:</i></b>	<b><i>£2,000 underspent</i></b>

5.1 At this stage in the financial year the above services are currently showing a minor underspend of £9,000 in employee costs.

5.2 **Projected Year End Position**

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

6. **Criminal Justice**

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

6.1 The Criminal Justice service is currently showing a net breakeven position.

6.2 **Projected Year End Position**

It is projected that a breakeven position will be achieved at the year end for this service area.

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**Implications of the Report**

1. **Financial** – Net revenue expenditure will be managed and 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
- 13. **Climate Change** - none

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**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2019/2020**  
**1st April 2019 to 8th November 2019 (Period 8)**

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

**ALL DIVISIONS OF SERVICE**

Description (1)	Revised Annual Budget (2)  £000's	Revised Period Budget (3)  £000's	Revised Actual (4)  £000's	Budget Variance (5)		
				£000's	%	
Housing Revenue Account (HRA)	0	(15,076)	(15,076)	0	0.0%	breakeven
Other Housing	4,469	4,062	4,062	0	0.0%	breakeven
Planning Services	557	93	93	0	0.0%	breakeven
Communities and Public Protection (excluding Regulatory Services)	3,907	2,011	2,002	9	0.4%	underspend
Criminal Justice	3,440	1,921	1,921	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>12,373</b>	<b>(6,989)</b>	<b>(6,998)</b>	<b>9</b>	<b>0.1%</b>	<b>underspend</b>

	£000's	
Bottom Line Position to 8th November is an underspend of	<u>9</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**  
**1st April 2019 to 8th November 2019 (Period 8)**

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

**ALL DIVISIONS OF SERVICE**

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Revised Actual (4)	Budget Variance (5)		
	£000's	£000's	£000's	£000's	%	
Employees	18,541	10,002	9,880	122	1.2%	underspend
Premises Related	16,005	9,745	9,964	(219)	-2.2%	overspend
Supplies & Services	3,144	779	780	(1)	-0.1%	overspend
Transport Related	275	156	177	(21)	-13.5%	overspend
Support Services	3,856	39	37	2	5.1%	underspend
Third Party Payments	466	291	298	(7)	-2.4%	overspend
Transfer Payments	69,568	36,117	35,574	543	1.5%	underspend
Depreciation and Impairment Losses	21,255	0	410	(410)	0.0%	overspend
<b>GROSS EXPENDITURE</b>	<b>133,110</b>	<b>57,129</b>	<b>57,120</b>	<b>9</b>	<b>0.0%</b>	underspend
<b>Income</b>	<b>(120,737)</b>	<b>(64,118)</b>	<b>(64,118)</b>	<b>0</b>	<b>0.0%</b>	breakeven
<b>NET EXPENDITURE</b>	<b>12,373</b>	<b>(6,989)</b>	<b>(6,998)</b>	<b>9</b>	<b>0.1%</b>	underspend

Bottom Line Position to 8th November is an underspend of

£000's

9

0.1%

Anticipated Year End Budget Position is breakeven

0

0.0%

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2019/2020**  
1st April 2019 to 8th November 2019 (Period 8)

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

**HOUSING REVENUE ACCOUNT (HRA)**

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Revised Actual (4)	Budget Variance (5)		
	£000's	£000's	£000's	£000's	%	
Employees	8,274	4,442	4,360	82	1.8%	underspend
Premises Related	14,462	8,921	9,138	(217)	-2.4%	overspend
Supplies & Services	714	206	206	0	0.0%	breakeven
Transport Related	83	44	44	0	0.0%	breakeven
Support Services	2,425	15	15	0	0.0%	breakeven
Third Party Payments	0	0	0	0	0.0%	breakeven
Transfer Payments	3,952	1,869	1,324	545	29.2%	underspend
Depreciation and Impairment Losses	21,255	0	410	(410)	0.0%	overspend
<b>GROSS EXPENDITURE</b>	<b>51,165</b>	<b>15,497</b>	<b>15,497</b>	<b>0</b>	<b>0.0%</b>	breakeven
<b>Income</b>	(51,165)	(30,573)	(30,573)	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>0</b>	<b>(15,076)</b>	<b>(15,076)</b>	<b>0</b>	<b>0.0%</b>	breakeven

£000's

Bottom Line Position to 8th November is breakeven

0

Anticipated Year End Budget Position is breakeven

0