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

**On:** 29 January 2020

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

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**Heading:** Revenue Budget Monitoring to 8 November 2019

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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	Previous Reported Position	% variance
Finance & Resources	£11,000 underspend	0.0%	£5,000 overspend	-
Environment & Infrastructure	Break even	-	Break even	-
Miscellaneous	£97,000 underspend	0.4%	£170,000 underspend	0.4%

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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 significant budget adjustments to the baseline budget:

The majority of the budget movement arises from a transfer of £11.5m from Miscellaneous to Children's Services, being a settlement adjustment relating to Early Years expansion. In addition, there was a transfer of £0.5m from Finance and Resources to Children's Services in connection with school support staff.

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

<b>Current Position:</b>	<b>£11,000 underspend</b>
<b><i>Previously Reported:</i></b>	<b><i>£5,000 overspend</i></b>

At this stage in the financial year Finance and Resources reflects a minor underspend 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 (Facilities Management)**

<b>Current Position:</b>	<b>Break even</b>
<b><i>Previously Reported:</i></b>	<b><i>Break even</i></b>

At this stage in the financial year Facilities Management reflects a breakeven position.

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

It is anticipated that Facilities Management will breakeven at year end.

### 6. **Miscellaneous Services**

<b>Current Position:</b>	<b>£97,000 underspend</b>
<b><i>Previously Reported:</i></b>	<b><i>£170,000 underspend</i></b>

At this stage in the financial year Miscellaneous Services reflects a slight underspend with no significant variances to report.

#### 6.1 **Projected Year-end Position**

It is anticipated that Miscellaneous Services will break even 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.
13. **Climate risk** - none

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

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

Description	Revised Annual Budget £000	Revised Period Budget £000	Revised Actual £000	Budget Variance		
				£000	%	
Finance and Resources	32,187	23,300	23,289	11	0.0%	underspend
Environment and Infrastructure	15,664	9,640	9,640	0	0.0%	breakeven
Miscellaneous	27,398	(6,256)	(6,353)	97	0.0%	underspend
<b>NET EXPENDITURE</b>	<b>75,249</b>	<b>27,684</b>	<b>27,576</b>	<b>108</b>	<b>0.4%</b>	<b>underspend</b>

	£000's	
Bottom Line Position to 8th November 2019 is a net underspend	<u>108</u>	<u>0.4%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>

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

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

Description	Revised Annual Budget £000	Revised Period Budget £000	Revised Actual £000	Budget Variance		
				£000	%	
Employees	83,241	35,312	35,224	88	0.2%	underspend
Premises Related	8,632	3,686	3,506	180	4.9%	underspend
Transport Related	1,156	779	985	(206)	-26.4%	overspend
Supplies and Services	18,587	10,099	9,882	217	2.1%	underspend
Support Services	2,964	1,415	1,408	7	0.5%	underspend
Third Party Payments	1,558	1,018	1,120	(102)	-10.0%	overspend
Transfer Payments	10,527	1,484	1,467	17	1.2%	underspend
Depreciation and Impairment Losses	(6,656)	1,845	1,843	2	0.1%	underspend
<b>GROSS EXPENDITURE</b>	<b>120,009</b>	<b>55,639</b>	<b>55,435</b>	<b>204</b>	<b>0.4%</b>	<b>underspend</b>
<b>Income</b>	<b>(44,760)</b>	<b>(28,955)</b>	<b>(28,860)</b>	<b>(96)</b>	<b>-0.3%</b>	<b>under-recovery</b>
<b>NET EXPENDITURE</b>	<b>75,249</b>	<b>26,684</b>	<b>26,576</b>	<b>108</b>	<b>0.4%</b>	<b>underspend</b>

	£000's	
Bottom Line Position to 8th November 2019 is a net underspend	<u>108</u>	<u>0.4%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>

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

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

Description	Revised Annual Budget	Revised Period Budget	Revised Period Actual	Budget Variance		
	£000	£000	£000	£000	%	
Finance and Resources Directorate	(594)	505	511	(6)	-1.2%	overspend
Audit, Risk and Insurance	588	323	314	9	2.8%	underspend
Corporate Governance	3,441	1,704	1,707	(3)	-0.2%	overspend
Customer and Business Services	14,844	9,262	9,268	(6)	-0.1%	overspend
Finance	3,257	2,585	2,572	13	0.5%	underspend
HR, Transformation and Organisational Development	2,553	2,545	2,507	38	1.5%	underspend
ICT Services	6,867	5,074	5,154	(80)	-1.6%	overspend
Property Services	395	960	959	1	0.1%	underspend
Corporate Social Care	836	343	297	46	13.4%	underspend
<b>NET EXPENDITURE</b>	<b>32,187</b>	<b>23,300</b>	<b>23,289</b>	<b>11</b>	<b>0.0%</b>	<b>underspend</b>

Bottom Line Position to 8 November 2019 is a net underspend

Anticipated Year End Budget Position is breakeven

£000

11

0.0%

0

0.0%

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

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

Description	Revised Annual Budget £000	Revised Period Budget £000	Revised Period Actual £000	Budget Variance		
				£000	%	
Employees	31,556	18,969	18,906	63	0.3%	underspend
Premises Related	2,510	1,578	1,559	19	1.2%	underspend
Transport Related	82	118	115	3	2.5%	underspend
Supplies and Services	6,607	4,331	4,337	(6)	-0.1%	overspend
Third Party Payments	1,495	1,415	1,408	7	0.5%	underspend
Transfer Payments	671	427	439	(12)	-2.8%	overspend
Support Services	1,580	578	593	(15)	-2.6%	overspend
<b>GROSS EXPENDITURE</b>	<b>44,501</b>	<b>27,416</b>	<b>27,357</b>	<b>59</b>	<b>0.2%</b>	<b>underspend</b>
Income	(12,314)	(4,116)	(4,068)	(48)	1.2%	under-recovery
<b>NET EXPENDITURE</b>	<b>32,187</b>	<b>23,300</b>	<b>23,289</b>	<b>11</b>	<b>0.0%</b>	<b>underspend</b>

**Bottom Line Position to 8 November 2019 is a net underspend**

**Anticipated Year End Budget Position is breakeven**

**£000**

**11**

**0.0%**

**0**

**0.0%**



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

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

Description (1)	Revised Annual Budget (2) £000	Revised Period Budget (3) £000	Revised Actual (4) £000	Budget Variance (5)		
				£000	%	
Catering	4,355	2,680	2,710	(30)	-1.1%	overspend
Cleaning and Janitorial	6,836	4,207	4,267	(60)	-1.4%	overspend
School Crossing Patrol	685	421	331	90	0.0%	underspend
Public Building Repairs	3,794	2,335	2,335	0	0.0%	breakeven
Building Services	(6)	(3)	(3)	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>15,664</b>	<b>9,640</b>	<b>9,640</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

Bottom Line Position to 8 November 2019 is break-even

Anticipated Year End Budget Position is break-even

£000's

0

(0)

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

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

Description (1)	Revised Annual Budget (2) £000	Revised Period Budget (3) £000	Revised Actual (4) £000	Budget Variance (5)		
				£000	%	
Employees	21,701	13,354	13,504	(150)	-1.1%	overspend
Premises Related	3,369	2,073	1,933	140	6.8%	underspend
Transport Related	1,074	661	870	(209)	-31.6%	overspend
Supplies and Services	8,158	5,020	4,803	217	4.3%	underspend
Third Party Payments	0	0	0	0	0.0%	breakeven
Transfer Payments	0	0	0	0	0.0%	breakeven
Support Services	1,144	704	704	0	0.0%	breakeven
Depreciation and Impairment Losses	(5)	(2)	(4)	2	100.0%	underspend
<b>GROSS EXPENDITURE</b>	<b>35,441</b>	<b>21,810</b>	<b>21,810</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>Income</b>	<b>(19,777)</b>	<b>(12,170)</b>	<b>(12,170)</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>NET EXPENDITURE</b>	<b>15,664</b>	<b>9,640</b>	<b>9,640</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000	
Bottom Line Position to 8 November 2019 is break-even	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is break-even	<u>0</u>	<u>0.0%</u>

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

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

Description	Revised Annual Budget	Revised Period Budget	Actual	Budget Variance		
	£000	£000	£000	£000	%	
Employees	29,984	2,989	2,815	174	0.6%	underspend
Premises Related	2,753	35	14	21	0.8%	underspend
Supplies and Services	3,822	748	742	6	0.2%	underspend
Third Party Payments	1,469	0	0	0	0.0%	breakeven
Transfer Payments	887	591	681	(90)	-10.1%	overspend
Support Services	7,803	202	170	32	0.4%	underspend
Depreciation and Impairment Losses	(6,651)	1,847	1,847	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>40,067</b>	<b>6,413</b>	<b>6,269</b>	<b>144</b>	<b>0.4%</b>	<b>underspend</b>
<b>Income</b>	<b>(12,669)</b>	<b>(12,669)</b>	<b>(12,622)</b>	<b>(47)</b>	<b>0.4%</b>	<b>under-recovery</b>
<b>NET EXPENDITURE</b>	<b>27,398</b>	<b>(6,256)</b>	<b>(6,353)</b>	<b>97</b>	<b>0.4%</b>	<b>underspend</b>

Bottom Line Position to 8 November 2019 is a net underspend	£000's	
	<u>97</u>	<u>0.4%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>