

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

**On:** 29 October 2019

**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 13<sup>th</sup> September 2019

## 1. Summary

1.1 Gross expenditure and income for all divisions of service is in line with budget resulting in a net underspend position for the services reporting to this Policy Board. The summary position, for each of the services has been 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)	Breakeven	-	£2,000 Underspent	0.1%
Criminal Justice	Breakeven	-	N/A	-
<b>Total for all services</b>	<b>Breakeven</b>	<b>-</b>	<b>N/A</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           Additional budget transfers have been processed to reflect changes in service responsibilities although these have had no impact on the Council's overall position. Supplementary budget increases have also been reflected in the annual budget in respect of the Tackling Poverty allocation to support Street Stuff and the Future Paisley budget.

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4.           **Housing Revenue Account**

<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 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 loans charges to reflect the current policy of utilising any HRA underspends to repay debt. This approach allows the Council to prudently manage the HRA debt portfolio.
- 4.4           **Projected Year End Position**  
The underspend within the HRA's transfer payments category is due to continued improvements in rent collection and void rent losses.

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

<b>Current Position:</b>	<b>Breakeven</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 net breakeven position.

## 5.2 Projected Year End Position

It is projected that breakeven position will be reported 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

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**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2019/2020**  
**1st April 2019 to 13 September 2019**

**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	%	
Housing Revenue Account (HRA)	0	(10,582)	(10,582)	0	0.0%	breakeven
Other Housing	4,468	5,172	5,172	0	0.0%	breakeven
Planning Services	557	103	103	0	0.0%	breakeven
Communities and Public Protection (excluding Regulatory Services)	3,782	1,553	1,553	0	0.0%	breakeven
Criminal Justice	3,430	1,352	1,352	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>12,237</b>	<b>(2,402)</b>	<b>(2,402)</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

**Bottom Line Position to 13<sup>th</sup> September is breakeven**

**Anticipated Year End Budget Position is breakeven**

£000's

0

0.0%

0

0.0%

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2019 to 13 September 2019**

**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	18,520	7,090	7,090	0	0.0%	breakeven
Premises Related	15,946	7,454	7,454	0	0.0%	breakeven
Supplies & Services	3,116	633	633	0	0.0%	breakeven
Transport Related	277	130	130	0	0.0%	breakeven
Support Services	3,856	18	18	0	0.0%	breakeven
Third Party Payments	386	298	298	0	0.0%	breakeven
Transfer Payments	69,480	26,965	26,553	412	1.5%	underspend
Depreciation and Impairment Losses	21,265	0	412	(412)	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>132,846</b>	<b>42,588</b>	<b>42,588</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>Income</b>	(120,609)	(44,990)	(44,990)	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>12,237</b>	<b>(2,402)</b>	<b>(2,402)</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 13 September 2019 is breakeven	<u>0</u>	<u>0.0%</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 13 September 2019**

**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	%	
Employee Costs	8,274	3,125	3,125	0	0.0%	breakeven
Premises Related	14,472	6,830	6,830	0	0.0%	breakeven
Supplies & Services	701	189	189	0	0.0%	breakeven
Transport Related	84	33	33	0	0.0%	breakeven
Support Services	2,425	14	14	0	0.0%	breakeven
Third Party Payments	0	0	0	0	0.0%	breakeven
Transfer Payments	3,937	1,384	972	412	29.8%	underspend
Depreciation and Impairment Losses	21,265	0	412	(412)	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>51,158</b>	<b>11,575</b>	<b>11,575</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>Income</b>	<b>(51,158)</b>	<b>(22,157)</b>	<b>(22,157)</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>(10,582)</b>	<b>(10,582)</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 13 September 2019 is breakeven	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven	<u>0</u>	<u>0.0%</u>