
To: Finance, Resources and Customer Services Policy Board

On: 2 September 2020

Report by: Director of Finance and Resources

Heading: Revenue and Capital Budget Monitoring – Council Overview as at 26 June 2020

1. Summary of Financial Position

- 1.1. The projected Revenue outturn at 31 March 2021 for all services is an overspend position of £16.946m, which represents 3.3% against the revised budget for the year.
- 1.2. The projected Capital outturn at 31 March 2021 for all services is an Underspend position of £0.100m, which represents 0.1% against the revised budget for the year.
- 1.3. This is split between General Fund Services and the Housing Revenue Account (HRA) in the table below, with further analysis is provided in the Appendices.
- 1.4. For the financial year 2020/21, the projected outturn position is split into Core (or business as usual) and COVID-19 related variances to help readers understand the impact of the pandemic on service finances.
- 1.5. Included in the Projected Outturn relating to COVID-19, but not detailed in the service figures in the appendices is a potential under-recovery in Council Tax income of £8.0m arising from the economic impact of the pandemic. This figure represents 8-9% of budgeted council tax income in the year. It is anticipated as the full economic impact of the pandemic becomes clear, particularly in relation to increased levels of unemployment driving significant increases in Council Tax reduction levels, delayed new house build completions as well as lower cash collection levels that council tax income will reduce.

This projected under-recovery above is by no means certain but represents a credible scenario which may crystallise. This forecast will continue to be kept under close review and will be updated as the year progresses, and greater clarity emerges on the developing impact on Council Tax income.

- 1.6. The position outlined within this report updates members with regards the revenue outturn anticipated for the Council from that provided to the Emergencies Board in June reflecting some key changes in relation to the full return to schools as opposed to blended learning and a range of confirmed funding distributions from the Scottish Government. As outlined in the June Emergency Board report, a further full update will be provided to the full Council in September in which the financial impact of the COVID19 emergency will be further clarified as well as the extent of Scottish Government financial support becoming clearer.
- 1.7. Appendix 4 outlines the number of employees leaving the service through the voluntary redundancy or early retirement schemes (VR/VER) and associated financial implications for the Council. This would ordinarily be reported to the Board annually in June; however, this was missed in June 2020 due to the pandemic lockdown. Further detail is provided at section 9.

Table 1: Revenue						
Division	Revised Annual Budget £000	Projected Outturn Core £000	Projected Outturn COVID-19 £000	Total Projected Outturn £000	Budget Variance (Adv)/Fav £000	Budget Variance %
General Fund Services	448,495	445,864	17,411	463,275	(14,780)	3.3%
Housing Revenue Account	0	(348)	2,514	2,166	(2,166)	0.0%

Table 2: Capital						
Division	Revised Annual Budget £000	Projected Outturn Core £000	Projected Outturn COVID-19 £000	Total Projected Outturn £000	Budget Variance (Adv)/Fav £000	Budget Variance %
General Fund Services	67,875	66,775	0	66,775	100	0.1%
Housing Revenue Account	19,918	19,918	0	19,918	0	0.0%

2. Recommendations

Members are requested to:

- 2.1. Note the projected Revenue outturn position detailed in Table 1 above, considering that the forecast position is based on best estimates and confirmed government support at this point in time; forecasts are likely to be subject to considerable fluctuation as the full service implications and associated costs of the pandemic become clear;
- 2.2. Note the projected Capital outturn position detailed in Table 2 above; and
- 2.3. Note the details of employees leaving the Council at Appendix 4.

3. Revenue Monitoring

- 3.1. The Revenue Budget Monitoring report at Appendix 1 identifies a projected annual overspend of £8.946m (2% of total budget) for all Services. Details for all services can be also be found here, along with an explanation of significant projected variances.
- 3.2. The projected outturn is based on information currently available and assumptions made by service budget holders. Any changes to these projections will be detailed in future reports to this Board. It is further anticipated that a report to Council in September will outline in further detail the financial position at that point, along with proposed actions the Council will require to undertake to address the unprecedented financial challenges it faces in the current and future years.
- 3.3. The main reasons for the projected outturn position are indicated in the appendix showing both the subjective analysis (what the budget is spent on) and the objective analysis (which division is spending the budget).
- 3.4. The most significant areas to bring to member's attention relate to the projected impact of the COVID19 on both Renfrewshire Leisure and the HSCP.
 - At present RL remain heavily impacted by the lockdown response to the COVID crisis with facilities only recently approved for re-opening under the Scottish Government's phase three arrangements and as a consequence have experienced a significant loss of income. It is anticipated that over the course of the remainder of 2020/21 RL will experience only a partial financial recovery due to the ongoing operational restrictions impacting on the revenue recovery as well as additional operational costs. It is forecast that over the course of 2020/21 the Council will be required to provide RL with an additional

£4.5m of financial support and this is reflected within the reported figures.

- Within adult services managed by Renfrewshire HSCP, the service has been required to take unprecedented measures in response to the coronavirus pandemic, including substantial levels of support to external care providers in order to ensure their ongoing financial sustainability. As at period 3, the service estimates that costs incurred specifically in relation to COVID-19 may reach £20m by the end of the financial year. The Scottish Government did in March provide in principle confirmation that all reasonable additional costs associated with the crisis will be fully funded. The IJB has recently sought more specific formal follow up confirmation from the Scottish Government on this funding commitment. On this basis, at present additional cost relating to the COVID response is not therefore included within this report on the expectation of these costs being funded directly by the Scottish Government.

4. Capital Monitoring

- 4.1. The General Services Capital Investment Programme 2020/21 to 2024/25 was approved by the Council on 9th March 2020. For General Fund Services the approved capital spend for 2020/21 is £87.906m.
- 4.2. The Capital Monitoring report at Appendix 2 indicates a potential acceleration of the approved capital programme for General Fund Services for the year of £0.100m. This mainly arises in the Education and Children's Services area, owing to delays in construction due to the COVID-19 pandemic.
- 4.3. The HRA Capital Investment Programme 2020/21 to 2024/25 was approved by the Council on 9th March 2020. For the HRA the approved capital spend for 2020/21 is £19.198m.
- 4.4. The Capital Monitoring report at Appendix 3 indicates a breakeven position in the approved capital programme for the HRA for the year.
- 4.5. Further detail, including reasons for significant variances, can be found at Appendix 3.

5. Capital Overview

- 5.1. The Council must determine and keep under review the maximum amount which it can afford to allocate to capital expenditure. In addition, the Council must also keep under review its Capital Financing Requirement (CFR) i.e. the level of resources that are used to fund capital expenditure over the longer term (rather than at point of spend). It is also the duty of the Council to have regard to the Prudential Code in setting its capital expenditure limit and its capital expenditure requirement.
- 5.2. The limit on capital expenditure which the Council has set for 2020/21 is shown in the table overleaf. The limit is based on the resources available to fund the capital programmes, split between Housing and Non-Housing Services, but excludes PSHG as this is not considered to be capital spend.

	Approved Plan £m	Forecast Expenditure £m
Non-Housing	95.186	66.875
Housing	30.215	19.918
Total	125.401	86.793

- 5.3. The CFR which the Council has set for 2020/21 is shown in the table below, and is split between Housing and Non-Housing Services. In addition, the projected out-turn at 31st March 2021 is also shown. Any significant increase in the capital expenditure limit which is not funded at point of spend will result in an increase in the CFR.

	Approved CFR to 31 March 2021 £m	Projected CFR to 31 March 2021 £m
Non-Housing	309	281
Housing	126	118
Total	435	399

The reduction in the projected CFR for both Non-Housing and Housing is mainly as a result of reduced capital expenditure in 2020/21 compared to the approved plan due to restrictions on activity placed on capital work during the COVID-19 pandemic.

6. Housing Services Programme

- 6.1. The programme approved by Council on 9th March 2020 totalled £30.215m. The programme currently stands at £19.918m, a reduction of £10.297m resulting from the net effect of budget brought forward from 2019/20 of £2.950m and projects re-profiled from 2020/21 to 2021/22 of £13.247m. The projects re-profiled into 2021/22 mainly relate to external improvements to existing properties and new build projects delayed by the COVID-19 pandemic.
- 6.2. Capital expenditure to 26th June 2020 totals £0.402m and represents 2% of the available resources and compares with 17% for the equivalent time in 2019/20 as a result of the limited activity able to happen in the first quarter of 2020/21.
- 6.3. Capital income totalling £0.287m has been received to 26th June 2020. This represents 7% of the total anticipated income and compares with 4% for the equivalent period in 2019/20.
- 6.4. The projected outturn position, after the budget changes, is for the Housing Services Programme to break even. However, inflationary impacts of delay to work and estimates of costs complying with new guidelines, such as social distancing sites, are still ongoing and may result in this being revised at a future date.

7. Non-Housing Services Programme

- 7.1. The programme approved by Council on 9th March 2020 totalled £95.186m. The current programme totals £66.875m, a decrease of £28.311m resulting from the net effect of budget increases of £3.575m, mainly from increases to Town Centre Capital Fund and Strathclyde Passenger Transport grant. Net budget brought forward to 2019/20 from 2020/21 of £0.814m and projects re-profiled from 2020/21 to 2021/22 of £31.072m. The projects re-profiled into 2021/22 centre around City Deal and the Paisley Town Centre and Infrastructure Projects due to delays caused by COVID-19 restrictions.
- 7.2. Capital expenditure to 26th June 2020 totals £3.327m and represents 5% of the available resources and compares with 6% for the equivalent time in 2019/20.
- 7.3. Capital income totalling £13.267m has been received to 26th June 2020. This represents 43% of the total anticipated income and compares with 26% for the equivalent period in 2019/20. The increase in income received relates to grant received in advance for Early Years 1,140 Expansion and Town Centre Capital Fund received in 2019/20 to be utilised in 2020/21.

- 7.4. The projected out-turn position, after the budget changes, is for an underspend of £0.100m within Education and Children related to the SEMP projects. However, as in 6.4, the full impact of the COVID-19 on capital costs has not been determined with increased costs through inflation and compliance expected to increase the risk of overspends within the capital programme.

8. Private Sector Housing Grant Programme

- 8.1. The overall budget provision for this programme is included within the revenue budget. However, in order to monitor the performance of the individual programmes, it is included within the capital budget monitoring procedures.
- 8.2. The Council approved expenditure up to £2.050m for 2020/21. The programme currently stands at £1.113m, a decrease of £0.937m as result of projects re-profiled into 2020/21 due to the expected cash flow timing of grant payments to private owners.
- 8.3. The programme is expected to spend by 31 March 2021, and expenditure will be contained within the overall resources.

9. Voluntary Redundancy/Early Retirements Schemes

- 9.1. As part of the Council's 2019/20 budget strategy VR/VER has been utilised to achieve service changes and savings. The Chief Executive, in consultation with the Head of Transformation, HR and OD, is authorised to determine all requests which are received from employees for voluntary redundancy/early retirement under the schemes.
- 9.2. During the financial year 2019/20 a total of 16 employees (13.65 FTE) accepted voluntary redundancy/early retirement or early retirement in the interests of the efficiency of the service. The financial costs and savings of these decisions are detailed in Appendix A. An assessment is carried out in each VR/VER exercise to confirm the length of time for savings to accrue. For the 16 individuals being released from service this averages at **20 months**.
- 9.3. In deciding on requests for voluntary redundancy/early retirement, the Chief Executive and the Head of Transformation, HR and OD, in conjunction with the appropriate service Director, continue to take into account the potential to implement efficiencies and support the modernisation of the Council's workforce in addition to the financial savings to be gained. Consideration was given to both the one-off costs of voluntary redundancy / early retirement and the additional ongoing annual costs and in these cases, it has been deemed to be of benefit to the Council for voluntary redundancy/early retirement to be agreed.

9.4. Appendix 4 contains the following information:

- The number of employees leaving the Council through either voluntary redundancy / voluntary early retirement or early retirement in the interests of the efficiency of the service.
 - Redundancy Payment: the total lump sum redundancy payments paid to employees leaving the service.
 - Enhanced Element of Pension (Annual Compensation): where the employee is a member of the Pension Fund and is awarded compensatory added years by Renfrewshire Council, it requires to pay on a monthly basis to the Pension Fund the amount which covers the costs associated with these added years.
 - Enhanced Element of the Lump Sum: where an employee is a member of the Pension Fund and is awarded compensatory added years by Renfrewshire Council, it requires to pay the lump sum directly to the employee as a one-off payment.
 - Strain / Factored Costs: where an employee is retired early on grounds of efficiency / redundancy and is a member of the Pension Fund, the Council requires to pay to the Pension Fund a 'strain on the fund' charge for early payment of retirement benefits or where the employee would otherwise have suffered an actuarial reduction to their benefits for early retirement. The strain on the fund charge is paid as a one-off payment.
 - Pay in Lieu of Notice: where an employee has not received the appropriate notice of their employment terminating, a payment in lieu of notice is paid by the Council.
 - Full Year Savings: these will accrue from the release of staff under the scheme.
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Implications of this report

1. **Financial** – The projected budget outturn position for General Fund Services Revenue budget is an overspend of £14.780m and for the HRA Revenue budget is an overspend of £2.166m. Income and expenditure will continue to be monitored closely for the rest of the financial year and, where necessary, steps will be taken to mitigate any overspend.

The projected outturn position for General Fund Services Capital budget is an underspend of £0.100m and for the HRA Capital budget is breakeven. The Capital programme will continue to be monitored closely for the rest of the financial year and, where necessary, steps will be taken to mitigate any overspend.

Any changes to current projections in either Revenue or Capital budgets will be reported to the board as early as possible, along with an explanation for the movement.

2. **HR and Organisational Development**

None directly arising from this report.

3. **Community/Council Planning**

None directly arising from this report.

4. **Legal**

None directly arising from this report.

5. **Property/Assets**

None directly arising from this report.

6. **Information Technology**

None directly arising from this report.

7. **Equality and 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 for example 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 and Safety**
None directly arising from this report.
- 9. Procurement**
None directly arising from this report.
- 10. Risk**
The potential risk that the Council will overspend its approved budgets for the year will be managed at a Council-wide level by the Chief Executive and Directors.
- 11. Privacy Impact**
None directly arising from this report.
- 12. Cosla Policy Position**
N/a.
- 13. Climate Risk**
None directly arising from this report.

List of Background Papers

Revenue Budget and Council Tax Policy Board report. Council 9th March 2020

Non-housing Capital Investment Programme, Prudential Framework and Treasury Management Strategy, and Capital Strategy 2020/21 – 2024/25. Council, 9th March 2020.

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 26th June 2020

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES - OVERVIEW

Policy Board	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID-19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	£000	£000	%
Communities, Housing and Planning Services	12,158	2,440	14,598	14,575	323	14,898	(300)	(2.1%)
Education and Children's Services	201,708	14,917	216,625	216,883	1,788	218,671	(2,046)	(0.9%)
Infrastructure, Land and Environment	31,029	158	31,187	31,210	3,488	34,698	(3,511)	(11.3%)
Finance, Resources and Customer Services	90,270	2,534	92,804	91,048	212	91,260	1,544	1.7%
Adult Services	72,504	(245)	72,259	70,670	0	70,670	1,589	2.2%
Chief Executive's Service	20,611	(4)	20,607	21,063	3,600	24,663	(4,056)	(19.7%)
Communities, Housing & Planning Services (Paisley Legacy)	200	215	415	415	0	415	0	0.0%
GENERAL SERVICES NET EXPENDITURE	428,480	20,015	448,495	445,864	9,411	455,275	(6,780)	(1.5%)
Housing Revenue Account (HRA)	0	0	0	(348)	2,514	2,166	(2,166)	0.0%
NET EXPENDITURE	428,480	20,015	448,495	445,516	11,925	457,441	(8,946)	(2.0%)

Policy Board	Key Reasons for Significant Projected Variance
Communities, Housing and Planning Services	The projected year-end overspend of £0.3m is principally due to additional costs of COVID-19. These relate to staff overtime to keep critical services within Homeless functions in operation. Supplies and services are also projected to overspend re additional bed and breakfast / short stay facilities required to house homeless people and meet service demands. It should be noted that planning and building standards fees are currently projected to break even, although there is a risk that these services will under-recover over the financial year due to reduced customer applications. The projected overspend in community protection results from loss of income for school lets/creche facilities due to shutdowns during the COVID-19 lockdown period, offset by a projected underspend in employee costs due to vacancies within the service.
Education and Children's Services	The projected year-end overspend is £2.046m; this is due to Primary School overspends in staffing, partly due to retention of temporary teachers and provision of childcare hubs during lockdown period and additional property costs; and Secondary School overspend in staffing, partly due to retention of temporary teachers and additional property costs. Projected overspends within Children and Families lie mainly in Residential Schools due to placements being greater than budgeted and higher Residential Accommodation staffing costs. This has been offset with an underspend in the 1140 Early Years expansion programme, due to delays in recruiting staff as a result of COVID-19.
Infrastructure, Land and Environment	The projected year-end overspend is £3.511m; this is due in part to Parking charges being suspended from March 2020. The forecast position assumes this suspension will remain in place for the full financial year. There has also been a significant increase in household waste for both residual and recycling tonnages, resulting in forecast increase in cost of disposal, along with an expected loss of income from both scrap metal and textile contracts. This is partially offset by a reduction in the tonnages processed through the HWRCs. Reduced commercial waste customers, due to business closures, reduced special uplifts and sale of bins results in a projected loss of income of £0.3m. Increased employee costs of shielding, absence and adherence to social distancing measures are partially offset by a reduction in employee costs for core service delivery. SPT has indicated that it is facing significant commercial income shortfalls, which may require support from member councils to address.
Finance, Resources and Customer Services	The projected year-end underspend of £1.544m results from £6.7m of additional COVID-19 funding from the Scottish Government that has not been allocated to other services. The COVID-19 projection also includes an overspend of £0.500m in Free School Meals and an under-recovery in savings of £0.850m due to the pause in R4R arising from the pandemic. An under-recovery in investment income of £0.600m is also anticipated. The pressure due to the pandemic includes a loss of income from school meals and costs of food insecurity packages delivered to residents across Renfrewshire.

Policy Board	Key Reasons for Significant Projected Variance
Adult Services	The projected year-end underspend of £1.589m on core budgets relates to underspends in employee costs due to vacancies and under-occupancy in both commissioned and service-owned care homes due to COVID-19. This forecast position is exclusive of the very significant costs of the COVID-19 response, estimated at £20m, which is assumed will be fully funded by the Scottish Government.
Chief Executives	The projected year-end overspend of £4.056m is mainly due to supporting Renfrewshire Leisure with a revised level of requisition as a result of the net impact of income loss and increased costs incurred as a result of the closure of facilities during the lockdown period. This was partially offset with a net reduction in costs from the cancellation of the Renfrewshire Council events programme for 2020 and the net effect of a reduction in employee costs due to staff turnover and staff on parenting leave, which will assist in funding an element of the costs incurred in responding to the COVID-19 pandemic.
Housing Revenue Account (HRA)	The projected overspend, totalling £2.166m relates to : £1.469m of a charge from Building Services for their projected deficit due to the workforce being restricted from undertaking housing capital works; a £0.900m projected under-recovery in income due to a combination of a) reduction in anticipated rental income from tenants due to the delayed completion of new build council houses b) loss of the rebate from Building Services and c) lower rental income from shop units during the lockdown period. The projected overspend in HRA supplies of £0.061m represents purchases of additional PPE and medical supplies required to mitigate COVID-19. HRA employee costs are projected to underspend by £0.259m due to additional COVID-19 staff costs of £0.090m being incurred, but offset by vacancies and underspends due to delayed implementation of the new Environmental Improvement Teams initiative, as a result of the COVID-19 lockdown period.

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 26th June 2020

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES - OVERVIEW

Subjective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID- 19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	£000	£000	%
Employees	309,731	(543)	309,188	306,409	2,413	308,821	367	0.1%
Premises Related	36,962	152	37,114	37,333	1,626	38,959	(1,845)	(5.0%)
Transport Related	13,208	(22)	13,186	13,611	(125)	13,486	(300)	(2.3%)
Supplies and Services	84,356	8,872	93,228	92,509	1,248	93,757	(529)	(0.6%)
Third Party Payments	76,865	1,321	78,186	77,238	1,130	78,368	(182)	(0.2%)
Transfer Payments	84,868	4,662	89,530	89,486	180	89,666	(136)	(0.2%)
Support Services	13,889	(6,639)	7,250	7,148	0	7,148	102	1.4%
Depreciation and Impairment Losses	16,532	18,480	35,012	35,012	0	35,012	0	0.0%
GROSS EXPENDITURE	636,411	26,283	662,694	658,747	6,472	665,219	(2,525)	(0.4%)
Income	(207,931)	(6,268)	(214,199)	(213,230)	5,453	(207,777)	(6,422)	(3.0%)
NET EXPENDITURE	428,480	20,015	448,495	445,517	11,925	457,441	(8,946)	(2.0%)

RENFREWSHIRE COUNCIL
CAPITAL INVESTMENT STRATEGY - NON-HOUSING SERVICES
1st April to 26th June 2020
POLICY BOARD: FINANCE, RESOURCES & CUSTOMER SERVICES

		Current Year 2020-21						Full Programme - All years			
	Prior Years Expenditure to 31/03/2020*	Approved Budget 2020-21	Budget Adjustments in 2020-21	Revised Budget 2020-21	Projected Outturn 2020-21	Budget Variance (Adverse) or Favourable		Total Approved Budget to 31-Mar-25 £000	Projected Outturn to 31-Mar-25 £000	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000						
EDUCATION & CHILDREN'S SERVICES											
Education & Children's Services	63,958	13,727	(3,575)	10,152	10,052	100	1%	108,527	108,353	174	0%
TOTAL	63,958	13,727	(3,575)	10,152	10,052	100	1%	108,527	108,353	174	0%
COMMUNITIES, HOUSING & PLANNING											
Housing(HRA)	25,333	30,215	(10,297)	19,918	19,918	0	0%	121,205	121,205	0	0%
Housing(PSHG)	0	2,050	(937)	1,113	1,113	0	0%	2,263	2,263	0	0%
Development & Housing	0	65	0	65	65	0	0%	135	135	0	0%
TOTAL	25,333	32,330	(11,234)	21,096	21,096	0	0%	123,603	123,603	0	0%
INFRASTRUCTURE, LAND & ENVIRONMENT											
Environment & Infrastructure	12,838	12,452	1,837	14,289	14,289	0	0%	51,677	51,677	0	0%
TOTAL	12,838	12,452	1,837	14,289	14,289	0	0%	51,677	51,677	0	0%
FINANCE, RESOURCES & CUSTOMER SERVICES											
Corporate Projects	702	9,382	(89)	9,293	9,293	0	0%	17,841	17,841	0	0%
TOTAL	702	9,382	(89)	9,293	9,293	0	0%	17,841	17,841	0	0%
LEADERSHIP											
Leisure Services	55,849	1,095	0	1,095	1,095	0	0%	59,837	59,837	0	0%
Chief Executives	51,386	58,465	(26,484)	31,981	31,981	0	0%	326,173	326,173	0	0%
TOTAL	107,235	59,560	(26,484)	33,076	33,076	0	0%	386,010	386,010	0	0%
TOTAL ALL BOARDS	210,066	127,451	(39,545)	87,906	87,806	100	0%	687,658	687,484	348	0%
MADE UP OF :-											
Non-Housing Programme	184,733	95,186	(28,311)	66,875	66,775	100	0%	564,190	564,016	174	0%
Housing Programme(HRA)	25,333	30,215	(10,297)	19,918	19,918	0	0%	121,205	121,205	0	0%
Housing Programme(PSHG)	0	2,050	(937)	1,113	1,113	0	0%	2,263	2,263	0	0%
PROGRAMME TOTAL	210,066	127,451	(39,545)	87,906	87,806	100	0%	687,658	687,484	174	0%

RENFREWSHIRE COUNCIL
2020/21 CAPITAL BUDGETS MONITORING SUMMARY REPORT TO 26 JUNE 2020

	2020/21			
	Housing Services	Non Housing Services	PSHG Programme	Total
A. RESOURCES AVAILABLE TO FUND CAPITAL PROGRAMME	£'000	£'000	£'000	£'000
1. Prudential Borrowing	15,519	31,560		47,079
2a. General Capital Grant		11,545	500	12,045
2b. Specific Capital Grant	4,399	9,323		13,722
3. Usable Capital Receipts	0	9,642		9,642
4. Contribution From Current Revenue (CFCR)	0	4,805	613	5,418
5. Total Resource Availability	19,918	66,875	1,113	87,906
B. CAPITAL PROGRAMME				
6. Resources Available	19,918	66,875	1,113	87,906
7. Current Programme	19,918 100%	66,875 100%	1,113 100%	87,906 100%
C. ACTUAL EXPENDITURE VS PROJECTED				
8. Resource Availability	19,918	66,875	1,113	87,906
9. Cash Spent at 26 June 2020	402 2%	3,327 5%	2 0%	3,731 4%
10. Cash to be Spent by 31 March 2021	19,516	63,548	1,111	84,175
D. ACTUAL RECEIPTS VS PROJECTED				
11. Current Programme (total receipts expected)	4,399	30,510	500	35,409
12. Actual Cash Received at 26 June 2020	287 7%	13,267 43%	125 25%	13,679 39%
13. Receipts to be received by 31 March 2021	4,112	17,243	375	21,730

VOLUNTARY REDUNDANCY / EARLY RETIREMENT SCHEME / EFFICIENCY OF THE SERVICE

Financial Implications 1 April 2019 - 31 March 2020

SERVICE	No of Employees	FTE	Total Annual Salary	Redundancy	Enhanced Element of Pension	Enhanced Element of Lump Sum	Strain / Factored Costs	Payment in Lieu of Notice	Full Year Savings
Finance and Resources and Chief Executives	4.00	2.79	58,593	23,342	533	1,599	48,978	-	58,593
Environment & Infrastructure and Community, Housing and Planning	11.00	9.86	361,259	162,725	6,374	19,121	315,025		361,259
Childrens Services	1.00	1.00	90,097	33,665	-	-	231,818	-	90,097
TOTALS	16.00	13.65	509,949	219,732	6,907	20,720	595,820	-	509,949