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

**On:** 6 June 2018

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

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**Heading:** Revenue Budget Monitoring to 2 March 2018

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**1 Summary**

1.1 Gross expenditure is £2,895,000 (4.3%) less than budgeted and income is £905,000 (17.5%) higher than anticipated, which results in an underspend of £3,800,000 (6.2%) for the services reporting to this Policy Board.

1.2 The financial position for services reporting to this Board is summarised in the table below:

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
Finance and Resources	Breakeven	-	Breakeven	-
Environment & Communities	Breakeven	-	Breakeven	-
Miscellaneous	£3.800m underspend	33.8%	£2.923m underspend	7.6%

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## 2                    **Recommendations**

2.1                  Members are requested to note the budget position.

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## 3.                    **Budget Adjustments**

Members are requested to note the following budget adjustments since the last Board report :

- Environment & Communities – net increase of £83,600 relating to pension auto-enrolment costs.
- Finance and Resources - net increase of £75,519 in relation to Discretionary Housing Payments and the Council Tax Reduction scheme
- Miscellaneous - net increase of £2.460m relating to additional income received from the Scottish Government for teachers pay award and the council tax reduction scheme, offset by budget transfers to services as outlined above.

## 4.                    **Finance and Resources**

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

There are 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 & Communities**

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

There are no significant variances to report.

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

It is anticipated that the services within Environment and Communities which report to this Board will achieve a breakeven position at the year end.

## 6. Miscellaneous Services

<b>Current Position:</b>	<b>Net underspend £3,800,000</b>
<b><i>Previously Reported:</i></b>	<b><i>Net underspend £2,923,000</i></b>

The current underspend of £3.8m relates to financial provisions and council tax yield.

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

Approximately £3 million of financial provisions held within Miscellaneous to fund the 2017/18 pay award and costs linked to national pension reforms will not be required during 2017/18. In addition, it is also expected that there will be an over recovery of council tax income estimated at £800,000 as a result of better than budgeted council tax yield. As previously agreed, these resources will be transferred as in previous years to the council's capital investment reserve to support the delivery of the council's debt smoothing strategy, which continues to underpin the council's medium term financial strategy and mitigate future cost pressures.

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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
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**Author:** Lisa Dickie, Extension 7384  
Stewart Muir, Extension 6132  
Debbie Farrell, Extension 7536

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2017/2018**  
1st April 2017 to 02 March 2018

**POLICY BOARD : FINANCE, RESOURCES & CUSTOMER 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	68,751	44,236	42,088	(650)	41,439	2,797	6.3%	underspend
Property Costs	9,299	4,445	4,306	107	4,413	32	0.7%	underspend
Supplies & Services	6,176	5,861	5,772	38	5,810	51	0.9%	underspend
Contractors and Others	5,703	5,597	5,630	(50)	5,580	17	0.3%	underspend
Transport & Plant Costs	139	123	128	0	128	(5)	-4.1%	overspend
Administration Costs	30,555	2,279	2,276	0	2,276	3	0.1%	underspend
Payments to Other Bodies	3,931	3,145	3,160	(15)	3,145	0	0.0%	breakeven
CFCR	3,500	0	0	0	0	0	0.0%	breakeven
Capital Charges	(12,001)	888	907	(19)	888	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>116,053</b>	<b>66,574</b>	<b>64,267</b>	<b>(589)</b>	<b>63,679</b>	<b>2,895</b>	<b>4.3%</b>	<b>underspend</b>
<b>Income</b>	<b>(64,553)</b>	<b>(5,174)</b>	<b>(6,065)</b>	<b>(14)</b>	<b>(6,079)</b>	<b>905</b>	<b>17.5%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>51,500</b>	<b>61,400</b>	<b>58,202</b>	<b>(603)</b>	<b>57,600</b>	<b>3,800</b>	<b>6.2%</b>	<b>underspend</b>

	£000's	
Bottom Line Position to 02 March 2018 is an underspend of	<u>3,800</u>	<u>6.2%</u>
Anticipated Year End Budget Position is an underspend of	<u>3,800</u>	<u>7.4%</u>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2017/2018**  
1st April 2017 to 02 March 2018

**POLICY BOARD : FINANCE, RESOURCES & CUSTOMER 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	%	
Finance and Resources	12,202	36,047	36,047	0	36,047	0	0.0%	breakeven
Environment and Communities	16,667	14,097	13,748	348	14,097	0	0.0%	breakeven
Miscellaneous	22,631	11,256	8,407	(951)	7,456	3,800	33.8%	underspend
<b>NET EXPENDITURE</b>	<b>51,500</b>	<b>61,400</b>	<b>58,202</b>	<b>(603)</b>	<b>57,600</b>	<b>3,800</b>	<b>6.2%</b>	<b>underspend</b>

	£000's	
Bottom Line Position to 02 March 2018 is an underspend of	<u>3,800</u>	<u>6.2%</u>
Anticipated Year End Budget Position is an underspend of	<u>3,800</u>	<u>7.4%</u>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2017/2018**  
1st April 2017 to 02 March 2018

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

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	31,385	28,122	28,121	0	28,121	1	0.0%	underspend
Property Costs	3,420	1,384	1,385	0	1,385	(1)	-0.1%	overspend
Supplies & Services	3,575	4,405	4,405	0	4,405	0	0.0%	breakeven
Contractors and Others	1,089	1,530	1,530	0	1,530	0	0.0%	breakeven
Transport & Plant Costs	31	24	24	0	24	0	0.0%	breakeven
Administration Costs	17,188	1,913	1,913	0	1,913	0	0.0%	breakeven
Payments to Other Bodies	2,668	2,039	2,039	0	2,039	0	0.0%	breakeven
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	2,555	563	563	0	563	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>61,911</b>	<b>39,980</b>	<b>39,980</b>	<b>0</b>	<b>39,980</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>Income</b>	<b>(49,709)</b>	<b>(3,933)</b>	<b>(3,933)</b>	<b>0</b>	<b>(3,933)</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
<b>NET EXPENDITURE</b>	<b>12,202</b>	<b>36,047</b>	<b>36,047</b>	<b>0</b>	<b>36,047</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 02 March 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 02 March 2018

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

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	%	
Finance	3,348	4,358	4,358	0	4,358	0	0.0%	breakeven
Development	1,159	19,841	19,841	0	19,841	0	0.0%	breakeven
Cost of Collection of Rates	1,222	334	334	0	334	0	0.0%	breakeven
Cost of Collection of Council Tax	511	116	116	0	116	0	0.0%	breakeven
Private Sector Housing Benefit	2,338	1,983	1,983	0	1,983	0	0.0%	breakeven
Finance Miscellaneous	891	986	986	0	986	0	0.0%	breakeven
Directorate	657	99	99	0	99	0	0.0%	breakeven
Investment & Technical Services	109	1,864	1,864	0	1,864	0	0.0%	breakeven
Finance & Support Services	(18)	75	75	0	75	0	0.0%	breakeven
Office Accommodation	(9)	670	670	0	670	0	0.0%	breakeven
Personnel Services	44	1,868	1,868	0	1,868	0	0.0%	breakeven
Legal and Democratic Services	737	2,642	2,642	0	2,642	0	0.0%	breakeven
<b>TOTAL FINANCE AND RESOURCES</b>	<b>10,989</b>	<b>34,836</b>	<b>34,836</b>	<b>0</b>	<b>34,836</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>
Joint Valuation Board	1,213	1,211	1,211	0	1,211	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>12,202</b>	<b>36,047</b>	<b>36,047</b>	<b>0</b>	<b>36,047</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 02 March 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 02 March 2018

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

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	8,543	7,621	7,906	(81)	7,825	(204)	-2.7%	overspend
Property Costs	3,307	2,914	2,511	369	2,880	34	1.2%	underspend
Supplies & Services	762	695	539	106	645	50	7.2%	underspend
Contractors and Others	3,906	3,615	3,598	0	3,598	17	0.5%	underspend
Transport & Plant Costs	108	99	103	0	103	(4)	-4.0%	overspend
Administration Costs	501	9	6	0	6	3	33.3%	underspend
Payments to Other Bodies	0	0	0	0	0	0	0.0%	breakeven
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	990	241	260	(19)	241	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>18,117</b>	<b>15,194</b>	<b>14,923</b>	<b>375</b>	<b>15,298</b>	<b>(104)</b>	<b>-0.7%</b>	<b>overspend</b>
<b>Income</b>	<b>(1,450)</b>	<b>(1,097)</b>	<b>(1,175)</b>	<b>(26)</b>	<b>(1,201)</b>	<b>104</b>	<b>9.5%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>16,667</b>	<b>14,097</b>	<b>13,748</b>	<b>349</b>	<b>14,097</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 02 March 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 02 March 2018**

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

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 %		
Corporate Landlord	4,048	3,548	3,144	404	3,548	0	0.0%	breakeven
Cleaning & Janitorial	8,056	6,452	6,485	(33)	6,452	0	0.0%	breakeven
School Crossing Patrol	711	531	525	6	531	0	0.0%	breakeven
Catering Client	3,852	3,566	3,594	(28)	3,566	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>16,667</b>	<b>14,097</b>	<b>13,748</b>	<b>349</b>	<b>14,097</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

	£000's	
Bottom Line Position to 02 March 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 02 March 2018

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

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	28,823	8,492	6,060	(569)	5,491	3,001	35.3%	underspend
Property Costs	2,573	147	409	(262)	147	0	0.0%	breakeven
Supplies & Services	1,840	760	828	(67)	761	(1)	-0.1%	overspend
Contractors and Others	708	452	502	(50)	452	0	0.0%	breakeven
Transport & Plant Costs	0	0	0	0	0	0	0.0%	breakeven
Administration Costs	12,865	359	359	0	359	0	0.0%	breakeven
Payments to Other Bodies	1,264	1,106	1,121	(15)	1,106	0	0.0%	breakeven
CFCR	3,500	0	0	0	0	0	0.0%	breakeven
Capital Charges	(15,547)	84	84	0	84	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>36,026</b>	<b>11,400</b>	<b>9,363</b>	<b>(963)</b>	<b>8,400</b>	<b>3,000</b>	<b>26.3%</b>	<b>underspend</b>
<b>Income</b>	<b>(13,395)</b>	<b>(144)</b>	<b>(956)</b>	<b>12</b>	<b>(944)</b>	<b>800</b>	<b>555.6%</b>	<b>over-recovery</b>
<b>NET EXPENDITURE</b>	<b>22,631</b>	<b>11,256</b>	<b>8,407</b>	<b>(951)</b>	<b>7,456</b>	<b>3,800</b>	<b>33.8%</b>	<b>underspend</b>

	£000's	
Bottom Line Position to 02 March 2018 is an underspend of	<u>3,800</u>	<u>33.8%</u>
Anticipated Year End Budget Position is an underspend of	<u>3,800</u>	<u>16.8%</u>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2017/2018**  
**1st April 2017 to 02 March 2018**

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

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 %		
Corporate & Democratic Core	48,253	6,734	3,365	(431)	2,934	3,800	56.4%	underspend
Central Overheads	3,600	3,600	4,038	(438)	3,600	0	0.0%	breakeven
Capital Accounting	(17,415)	(65)	(65)	0	(65)	0	0.0%	breakeven
Welfare Fund Grants	1,242	987	1,069	(82)	987	0	0.0%	breakeven
Community Infrastructure	0	0	0	0	0	0	0.0%	breakeven
Temporary Interest	(550)	0	0	0	0	0	0.0%	breakeven
Integrated Joint Board	(12,499)	0	0	0	0	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>22,631</b>	<b>11,256</b>	<b>8,407</b>	<b>(951)</b>	<b>7,456</b>	<b>3,800</b>	<b>33.8%</b>	<b>underspend</b>

	£000's	
Bottom Line Position to 02 March 2018 is an underspend of	<u>3,800</u>	<u>33.8%</u>
Anticipated Year End Budget Position is an underspend of	<u>3,800</u>	<u>16.8%</u>