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

**On:** 14 November 2018

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

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**Heading:** Revenue Budget Monitoring to 14 September 2018

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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	Previously Reported Position	% variance
Finance & Resources	Break even	-	Break even	-
Corporate Landlord	Break even	-	Break even	-
Miscellaneous	Break even	-	Break even	-

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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 budget adjustments to the baseline budget:

There has been a net budget increase of £2.268 million in Miscellaneous services predominantly related to the management of 18/19 increased funding for the Renfrewshire HSCP, whereby it has been agreed with the RHSCP Chief Financial Officer in line with the Council Budget decision that funds will be held by the Council and drawn down at the end of the financial year as required, as opposed to being drawn throughout the year.

Within Finance and Resources there was a budget increase of £170,000 in relation to the transfer of budget for energy performance certificate, staffing budget transfer from Childrens Services.

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

<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 Finance and Resources reflects a breakeven 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 FM services reflects a breakeven position with no significant variances to report.

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

It is anticipated that FM services will breakeven at year end.

## 6. Miscellaneous Services

<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 Miscellaneous reflects a breakeven position with no significant variances to report.

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

It is anticipated that Miscellaneous will breakeven 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
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**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2018 to 14 September 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		
	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	87,108	19,245	18,839	583	19,422	(177)	-0.9%	overspend
Property Costs	8,965	2,765	2,539	224	2,763	2	0.1%	underspend
Supplies & Services	8,237	4,761	4,774	(43)	4,731	30	0.6%	underspend
Contractors and Others	6,375	2,338	7,484	(5,227)	2,257	81	3.5%	underspend
Transport & Plant Costs	217	99	63	0	63	37	36.9%	underspend
Administration Costs	29,827	1,295	1,281	10	1,291	4	0.3%	underspend
Payments to Other Bodies	7,075	689	686	3	689	0	0.0%	breakeven
CFCR	1,000	0	0	0	0	0	0.0%	breakeven
Capital Charges	(18,471)	0	0	0	0	0	0.0%	breakeven
<b>GROSS EXPENDITURE</b>	<b>130,333</b>	<b>31,192</b>	<b>35,664</b>	<b>(4,449)</b>	<b>31,215</b>	<b>(23)</b>	<b>-0.1%</b>	<b>overspend</b>
Income	(73,392)	(16,703)	(18,707)	1,982	(16,725)	23	0.1%	over-recovery
<b>NET EXPENDITURE</b>	<b>56,941</b>	<b>14,490</b>	<b>16,956</b>	<b>(2,467)</b>	<b>14,490</b>	<b>(0)</b>	<b>0.0%</b>	<b>breakeven</b>

£000's

0.0%
(0)
0.0%

Bottom Line Position to 14 September 2018 is an overspend of

Anticipated Year End Budget Position is an underspend of

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2018 to 14 September 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		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Finance and Resources	6,639	17,494	17,494	0	17,494	0	0.0%	breakeven
Environment and Infrastructure	16,187	6,621	11,519	(4,898)	6,621	0	0.0%	breakeven
Miscellaneous	34,115	(9,625)	(12,056)	2,431	(9,625)	0	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>56,941</b>	<b>14,490</b>	<b>16,956</b>	<b>(2,467)</b>	<b>14,490</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>

£000's

0.0%

0.0%

Bottom Line Position to 14 September 2018 is breakeven of  
 Anticipated Year End Budget Position is breakeven of

£000's

0

0

RENFREWSHIRE COUNCIL  
REVENUE BUDGET MONITORING STATEMENT 2018/2019  
1st April 2018 to 14 September 2018

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

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	%
Employee Costs	31,159	12,768	12,768	0	12,768	0	0.0%
Property Costs	3,461	1,057	1,057	0	1,057	0	0.0%
Supplies & Services	3,879	3,392	3,392	0	3,392	0	0.0%
Contractors and Others	1,134	494	494	0	494	0	0.0%
Transport & Plant Costs	31	10	10	0	10	0	0.0%
Administration Costs	14,885	1,094	1,094	0	1,094	0	0.0%
Payments to Other Bodies	2,351	412	412	0	412	0	0.0%
CFCR	0	0	0	0	0	0	0.0%
Capital Charges	2,441	0	0	0	0	0	0.0%
<b>GROSS EXPENDITURE</b>	<b>59,341</b>	<b>19,227</b>	<b>19,227</b>	<b>0</b>	<b>19,227</b>	<b>0</b>	<b>0.0%</b>
Income	(52,702)	(1,733)	(1,733)	0	(1,733)	0	0.0%
<b>NET EXPENDITURE</b>	<b>6,639</b>	<b>17,494</b>	<b>17,494</b>	<b>0</b>	<b>17,494</b>	<b>0</b>	<b>0.0%</b>

£000's

0.0%

Bottom Line Position to 14 September 2018 is breakeven of

0.0%

Anticipated Year End Budget Position is breakeven of

RENFREWSHIRE COUNCIL  
REVENUE BUDGET MONITORING STATEMENT 2018/2019  
1st April 2018 to 14 September 2018

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

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	%
Finance	(865)	2,086	2,086	0	2,086	0	0.0%
Development	603	10,045	10,045	0	10,045	0	0.0%
Cost of Collection of Rates	1,289	96	96	0	96	0	0.0%
Cost of Collection of Council Tax	464	223	223	0	223	0	0.0%
Private Sector Housing Benefit	2,319	809	809	0	809	0	0.0%
Finance Miscellaneous	805	547	547	0	547	0	0.0%
Directorate	(122)	45	45	0	45	0	0.0%
Investment & Technical Services	640	1,281	1,281	0	1,281	0	0.0%
Finance & Support Services	(385)	56	56	0	56	0	0.0%
Office Accommodation	16	220	220	0	220	0	0.0%
Personnel Services	(9)	884	884	0	884	0	0.0%
Legal and Democratic Services	630	1,202	1,202	0	1,202	0	0.0%
<b>TOTAL FINANCE AND RESOURCES</b>	<b>5,385</b>	<b>17,494</b>	<b>17,494</b>	<b>0</b>	<b>17,494</b>	<b>0</b>	<b>0.0%</b>
Joint Valuation Board	1,254	0	0	0	0	0	0.0%
<b>NET EXPENDITURE</b>	<b>6,639</b>	<b>17,494</b>	<b>17,494</b>	<b>0</b>	<b>17,494</b>	<b>0</b>	<b>0.0%</b>

£000's

Bottom Line Position to 14 September 2018 is breakeven of  
Anticipated Year End Budget Position is breakeven of

0.0%  
0.0%

0  
0



**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2018/2019**  
**1st April 2018 to 14 September 2018**

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

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	%
Employee Costs	11,323	4,660	4,830	7	4,837	(177)	-3.8% overspend
Property Costs	3,357	1,636	1,415	219	1,634	2	0.1% underspend
Supplies & Services	2,715	1,035	1,052	(47)	1,005	30	2.9% underspend
Contractors and Others	3,944	1,827	6,978	(5,232)	1,746	81	4.4% underspend
Transport & Plant Costs	186	89	53	0	53	37	41.1% underspend
Administration Costs	923	20	20	(4)	16	4	20.9% 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	1,060	0	0	0	0	0	0.0% breakeven
<b>GROSS EXPENDITURE</b>	<b>23,508</b>	<b>9,267</b>	<b>14,346</b>	<b>(5,056)</b>	<b>9,290</b>	<b>(23)</b>	<b>-0.2% overspend</b>
Income	(7,321)	(2,647)	(2,827)	158	(2,669)	23	0.9% over-recovery
<b>NET EXPENDITURE</b>	<b>16,187</b>	<b>6,621</b>	<b>11,519</b>	<b>(4,898)</b>	<b>6,621</b>	<b>(0)</b>	<b>0.0% breakeven</b>

Bottom Line Position to 14th September is breakeven	£000's	0.0%
Anticipated Year End Budget Position is breakeven	(0)	0.0%
	0	

RENFREWSHIRE COUNCIL  
REVENUE BUDGET MONITORING STATEMENT 2018/2019  
1st April 2018 to 14 September 2018

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

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	%
Catering	3,806	1,705	1,429	276	1,705	0	0.0%
Cleaning and Janitorial	8,105	2,994	3,107	(113)	2,994	0	0.0%
School Crossing Patrol	710	251	244	7	251	0	0.0%
Public Building Repairs	4,034	1,888	1,614	274	1,888	0	0.0%
Building Services	(468)	(217)	5,125	(5,342)	(217)	0	0.0%
<b>NET EXPENDITURE</b>	<b>16,187</b>	<b>6,621</b>	<b>11,519</b>	<b>(4,898)</b>	<b>6,621</b>	<b>0</b>	<b>0.0%</b>

Bottom Line Position to 14th September is breakeven	£000's	0.0%
Anticipated Year End Budget Position is breakeven	0	0.0%

RENFREWSHIRE COUNCIL  
REVENUE BUDGET MONITORING STATEMENT 2018/2019  
1st April 2018 to 14 September 2018

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

Description (1)	£000's	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5) £000's	Budget Variance (7)	
		£000's	£000's	£000's	£000's	£000's	£000's	%
Employee Costs		44,626	1,817	1,241	576	1,817	0	0.0%
Property Costs		2,147	72	67	5	72	0	0.0%
Supplies & Services		1,643	334	330	4	334	0	0.0%
Contractors and Others		1,297	17	12	5	17	0	0.0%
Transport & Plant Costs		0	0	0	0	0	0	0.0%
Administration Costs		14,019	181	167	14	181	0	0.0%
Payments to Other Bodies		4,724	277	274	3	277	0	0.0%
CFCR		1,000	0	0	0	0	0	0.0%
Capital Charges		(21,972)	0	0	0	0	0	0.0%
<b>GROSS EXPENDITURE</b>		<b>47,484</b>	<b>2,698</b>	<b>2,091</b>	<b>607</b>	<b>2,698</b>	<b>0</b>	<b>0.0%</b>
<b>Income</b>		<b>(13,369)</b>	<b>(12,323)</b>	<b>(14,147)</b>	<b>1,824</b>	<b>(12,323)</b>	<b>0</b>	<b>0.0%</b>
<b>NET EXPENDITURE</b>		<b>34,115</b>	<b>(9,625)</b>	<b>(12,056)</b>	<b>2,431</b>	<b>(9,625)</b>	<b>0</b>	<b>0.0%</b>

£000's

Bottom Line Position to 14 September 2018 is breakeven of  
Anticipated Year End Budget Position is breakeven of

0.0%  
0.0%

0  
0

RENFREWSHIRE COUNCIL  
REVENUE BUDGET MONITORING STATEMENT 2018/2019  
1st April 2018 to 14 September 2018

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

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance £000's (7)	%
Corporate & Democratic Core	60,527	351	(2,075)	2,426	351	0	0.0%
Central Overheads	3,600	1,773	1,773	0	1,773	0	0.0%
Capital Accounting	(22,353)	(40)	(40)	0	(40)	0	0.0%
Welfare Fund Grants	1,188	545	545	0	545	0	0.0%
Community Infrastructure	0	0	0	0	0	0	0.0%
Temporary Interest	(700)	0	0	0	0	0	0.0%
Integrated Joint Board	(8,147)	(12,254)	(12,259)	5	(12,254)	0	0.0%
<b>NET EXPENDITURE</b>	<b>34,115</b>	<b>(9,625)</b>	<b>(12,056)</b>	<b>2,431</b>	<b>(9,625)</b>	<b>0</b>	<b>0.0%</b>

Bottom Line Position to 14 September 2018 is breakeven of 0.0%  
 Anticipated Year End Budget Position is breakeven of 0.0%