

# GLASGOW AND THE CLYDE VALLEY STRATEGIC DEVELOPMENT PLANNING AUTHORITY JOINT COMMITTEE

**To:** Joint Committee

**On:** 11 March 2024

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**Report by:** The Treasurer and the Head of Economy and Development

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**Heading:** Revenue Budget Monitoring Report to 02 February 2024

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## 1. Summary

- 1.1 The forecast position for Clydeplan by 31 March 2024 is a projected underspend of £51k, as explained on Appendix 1.
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## 2. Recommendations

- 2.1 Members are asked to consider and note the report.
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## 3. Budget Adjustments

- 3.1 There have been no budget adjustments since the start of the financial year.
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## 4. Budget Performance

<b>Projected Year-end Position</b>	<b>£51k Favourable</b>
<i>Previously Reported</i>	<i>£174k Favourable</i>

- 4.1 Appendix 1 below shows a projected underspend in Employee Costs of £257k. While the recently agreed pay award for local government staff has now been factored into the forecast, this is offset by vacancies, including one Strategic Planner post and two management posts, where the working assumption is that these posts will not be filled in this financial year.

This forecast underspend is partially offset by overspends in Supplies and Services, mainly due to an increase in audit fees and computer maintenance costs, as well as Transfer Payments relating to the funding of a Green Network Partnership Development Officer post, previously approved by the Joint

Committee. The result is an overall projected underspend compared to budget for 2023/24 of £51k.

- 4.1 In light of this significant in-year underspend projection generated mainly by the vacant posts, a supplementary requisition discount of £15k per constituent authority for 2023/24 was approved by the Joint Committee at its meeting on 22 January 2024. This results in an under-recovery of budgeted requisition income of £120k, and the consequential projected outturn position and impact on uncommitted reserves is demonstrated in Appendix 1.

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2023/24**  
**1st April 2023 - 02 February 2024**

**JOINT COMMITTEE - GLASGOW & CLYDE VALLEY STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

Core Operations	Approved Budget	Year to Date Actual	Projected Full Year Actual	Projected Full Year Variance (Adverse) / Favourable	P8 Period Projection	Movement in Projection Adverse / (Favourable)
	£000s	£000s	£000s	£000s	£000s	£000s
Employee Costs	493	195	236	257	236	0
Property Costs	20	2	19	1	21	(2)
Transport Costs	1	0	1	0	1	0
Supplies and Services	27	31	65	(37)	60	4
Transfer Payments	2	49	50	(48)	49	1
Support Costs	24	3	26	(2)	26	0
<b>Gross Expenditure</b>	<b>567</b>	<b>280</b>	<b>396</b>	<b>171</b>	<b>393</b>	<b>3</b>
Council Requisitions	(544)	(53)	(424)	(120)	(544)	120
Other Income	(3)	0	(3)	0	(3)	0
<b>Gross Income</b>	<b>(547)</b>	<b>(53)</b>	<b>(427)</b>	<b>(120)</b>	<b>(547)</b>	<b>120</b>
<b>TRANSFER (TO)/FROM RESERVES</b>	<b>20</b>	<b>227</b>	<b>(31)</b>	<b>51</b>	<b>(154)</b>	<b>123</b>

Summary of in-year Movement in Reserves		£000s
Opening Revenue Reserve at 1 April 2023		(389)
Budgeted Draw on Reserves		20
Projected Year-end variance		(51)
Closing Revenue Reserve at 31 March 2024		(420)
% of Operating Income		98.3%

**Employee Costs:** Includes direct employee costs such as salary costs, overtime and indirect employee costs such as training, recruitment advertising

**Property Costs:** Includes expenses directly related to the running of premises and land, eg rates, rents and leases, utilities, contract cleaning

**Transport Costs:** Includes all costs associated with the provision, hire or use of transport, including travelling allowances, taxi and car hire costs and staff mileage

**Supplies and Services:** Includes all supplies and service expenses, such as ICT costs, and administrative costs such as stationery, postages, printing and advertising

**Transfer Payments:** Includes costs of payments for which no good or services are received in return e.g. Apprenticeship Levy

**Support Costs:** Includes central support charges e.g. Renfrewshire Council SLA and telephony recharges ('Administration Costs' in approved budget)