
To: Planning and Climate Change Policy Board

On: 29 August 2023

Report by: Chief Executive and Director of Finance and Resources

Heading: Revenue and Capital Budget Monitoring as at 23 June 2023

1. Summary of Financial Position

- 1.1. The projected revenue outturn at 31 March 2024 for those services reporting to the Planning and Climate Change Policy Board is an overspend position of £0.006 million (1.0%).
- 1.2. There are no capital projects reporting to the Planning and Climate Change Policy Board.
- 1.3. This is summarised in the table below and further analysis is provided in the Appendices.

Division	Revised Annual Budget £000	Projected Annual Outturn £000	Budget Variance (Adv) / Fav £000	Budget Variance %
Planning Services	601	607	(6)	1.0

2. Recommendations

- 2.1. Members are requested to:
 - (a) Note the projected Revenue outturn position in Table 1 above; and
 - (b) Note the budget adjustments detailed at section 4.

3. Revenue

- 3.1. The Revenue Budget Monitoring report at Appendix 1 identifies a projected overspend of £0.006 million (1.0% of total budget) for all services reporting to this Policy Board. Detailed division service reports can also be found here, together with an explanation of any 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 the Board.
- 3.3. The main reasons for the projected outturn position are indicated below the tables showing both the subjective analysis (what the budget is spent on) and the objective analysis (which division is spending the budget).
- 3.4. The projected overspend position reflects the net effect of two main factors. A marginal projected under-recovery in fee income (see 3.5) offset by a minor projected underspend in employee costs due to the expected impact of staff turnover over the course of the financial year.
- 3.5. Due to the current economic and financial climate, the level of Planning and Building Standards income can vary over the course of the financial year, which can make it challenging to determine trends for income projection. In the previous financial year low levels of income were received in the first quarter of the financial year with recovery only apparent by the third quarter. The projected net under-recovery in Planning and Building Standards fees at this stage in the financial year reflects a reasonable estimate at the end of the first quarter.

4. Revenue Budget Adjustments

- 4.1. Members are requested to note, from Appendix 1, that budget adjustments totalling £0.006 million have been processed since the budget was approved in March 2023, which relates to a minor realignment of employee cost budgets. A budget adjustment (net zero impact) has been processed to increase both income and expenditure by £0.141 million in the Building Standards team, aligning historic annual income levels and the cost of the current team structure.

Implications of this report

1. **Financial** – The projected budget outturn position for the revenue budget reported to the Planning and Climate Change Board is a minor overspend of £0.006 million. Income and expenditure will continue to be monitored closely for the rest of the financial year and any changes to current projections in Revenue 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 2023/24, Council 2 March 2023

Author: Valerie Howie, Finance Business Partner

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2023/24
1 April 2023 to 23 June 2023

POLICY BOARD : PLANNING SERVICES

Objective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget at Period 3	Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	%
Planning Strategy & Place	550	1	551	548	3	0.5%
Development Management	210	6	216	135	81	37.5%
Building Standards	(165)	(1)	(166)	(76)	(90)	(54.2%)
NET EXPENDITURE	595	6	601	607	(6)	(1.0%)

Objective Heading	Key Reasons for Projected Variance
Planning Strategy & Place	No significant projected year end variances to report.
Development Management	The projected underspend relates mainly to a projected over-recovery in Planning fee income (c. 12% of targeted income).
Building Standards	The projected overspend relates mainly to a projected under-recovery in Building Standards fee income (c. 9% of targeted income).

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2023/24
1 April 2023 to 23 June 2023

POLICY BOARD : PLANNING SERVICES

Subjective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget at Period 3	Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	%
Employees	1,469	146	1,615	1,601	14	0.9%
Premises Related	1	0	1	1	0	0.0%
Transport Related	15	0	15	15	0	0.0%
Supplies and Services	161	0	161	161	0	0.0%
Third Party Payments	0	0	0	0	0	0.0%
Transfer Payments	101	1	102	102	0	0.0%
Support Services	317	0	317	317	0	0.0%
Depreciation and Impairment Losses	0	0	0	0	0	0.0%
GROSS EXPENDITURE	2,064	147	2,211	2,197	14	0.6%
Income	(1,469)	(141)	(1,610)	(1,590)	(20)	(1.2%)
NET EXPENDITURE	595	6	601	607	(6)	(1.0%)