

Finance and Audit Scrutiny Committee 16th September 2026 Enquiries from Elected Members	
	Responses to Questions
Item 2 – Budget Monitoring	
Question 1	Cllr Andrew referred to Page 8, 5.2.1 - NDR and asked for further information in relation to NDR Business Rates Incentivisation Scheme.
Answer	The Business Rates Incentivisation Scheme (BRIS) was renamed to the Non Domestic Rates Incentivisation Scheme (NDRIS) on its reinstatement in 2023/24 after its suspension from 2020/21 – 2022/23 due to the impact of COVID. The NDRIS remains focussed on incentivising growth in the business tax base by creating targets based on buoyancy alone. Each local authority that exceeds its individual local buoyancy calculated target would retain a 50 per cent share of the additional rates income generated (where there was a corresponding increase in rateable value), with the Scottish Government retaining the other 50 per cent excess.
Question 2	Cllr Curran referred to Page 29, 4.2 - NRS detailed report and the overspend in refuse collection and wanted more detail on employee costs and a breakdown between short term absence (overtime) and long term absence (agency) costs. He also asked if he could have some more information in the roll-out of the bin hubs and if there were pressures on particular areas of the city.
Answer	The overspend against Employee Costs within Refuse & Waste is a total of £598k and is mainly due to an overspend on agency costs of £846k covering vacancies and long term sickness absence and an overspend on overtime of £250k covering short term absence, offset by an underspend due to vacancies linked to high staff turnover. The bin hub project has implemented almost 700 bin hubs across four pilot areas and the whole of the south-west area of the city. There has been a pause in the programme whilst an evaluation of the first full phase of the roll out takes place. It is expected the next phase will commence in April 2027. The next phases will focus on areas where there are existing challenges relating to health & safety and accessibility within predominantly tenemental properties in various locations across the city. These issues will be assessed & prioritised in advance of the next phase of the bin hub roll out.

Question 3	Cllr Vallis referred to Page 8, 6.4 - shortfall of £0.9m due to delays in recruitment and procurement etc. Can further information be provided including expanding on the delays on the procurement processes.
Answer	The majority of the delay in expenditure against the investment budget is in relation to the time it takes to complete the staff recruitment process however procurement also takes time to complete e.g. in relation to vehicles, a process requires to be followed from the detailed specification of the type of vehicle through to receiving the vehicle on site which takes time as a result of the various stages of the process; specification, issuing of tender documents, evaluation of returns, contract award and the delivery period which can be many months depending on the type of vehicle.
Item 3 – Investment	
Question 4	Cllr Vallis referred to page 70, 4.2 and the Physical Progress of projects and requested detail on this in particular onsite, and nearing completion and timescales for completion.
Answer	1. Status of Place Fund Projects: Completed: Laurieston Community Rooms Parkhead Pantry Garden Ruchazie Café Queensland Community Park Carbon Free Govanhill Hamiltonhill Green Infrastructure Project Tollcross Winter Gardens Old Dumbarton Road Treehills Community Supermarket The Circle Energy and Sustainability NW Community Pantry Allotment Development Community Net Zero Hub Glenavon Community Hub Bridgeton Library Broomfield Centre Upgrade Hillwood Community Sports Hub LPP: Broomhill CC LPP: Barmulloch Community Development Company LPP: Craigton CC LPP: Fuse Youth Café (Shettleston) LPP: Garthamlock, Craigend & Gartloch CC LPP: Mount Florida CC LPP: Rosemount Development Trust LPP: Shawlands & Strathbungo / Langside, Battlefield and Camphill CCs LPP: Spirit of Springburn GFSDf: Friends of Ashton

	GFSDf: North Glasgow Community Food Initiative GFSDf: G3 Growers GFSDf: Urban Roots GFSDf: Woodlands Community Development Trust GFSDf: The Scottish Pantry Network GFSDf: Glasgow Community Food Markets GFSDf: Park Villa Community Sports Hub GFSDf: Nan McKay Community Hall GFSDf: Lambhill Stables GFSDf: YoMo (Young Movers Glasgow) GFSDf: The Hidden Gardens GFSDf: Buddies GFSDf: Cranhill Development Trust Citizens Theatre GFSDf: Denmilne Action Group GFSDf: Petershill Allotments PMGC: Fossil Grove Toilet: Bellahouston Toilet: Tollcross Winter Gardens Please note that whilst works are complete some may have retentions outstanding On Site The Braes, Castlemilk Toilet: Botanics PMGC: Mosesfield House Pending Toilet: Glasgow Green 2. Projected Timescales for Completion The Braes, Castlemilk: 30th March 2028 Toilet Botanics: 31st March 2027 Mosesfield House: 31st March 2027 We are still awaiting clarification regarding the toilet at Glasgow Green. Note: LPP is Local Place Plan, GFSDf is Glasgow Food System Development Fund and PMGC is People Make Glasgow Communities.
Item 6 – Best Value	
Questions 5	Cllr Rankin referred to the NIFF programme and asked in terms of the £14m of projects approved how much of that has commenced work or been completed.
Answer	As per the response to question 6 below, the team are currently finalising the returns from the August/September round of Area Partnership meetings but using the draft data from this more up to date position, 49% of the in excess

	of 600 projects have either been completed or the projects programmed into operational work schedules.
Question 6	Cllr McSporran asked for clarification on the arrangements for carry forward for unspent funds as at 31 March 2027.
Answer	An email was issued to Area Partnership Chairs on 25 June in advance of the August/September round of Area Partnership meetings outlined that 'any proposals not progressed at this stage are unlikely to be costed, approved, or delivered by April 2027, and uncommitted funding may ultimately be unavailable to spend'. We are in the process of finalising the review of the returns which have been received following the latest round of Area Partnership meetings which took place between August and the end of September. A further update will be provided to Area Partnership Chairs regarding uncommitted funds once this review has been completed.

This paper will be considered at the start of the committee agenda however requests for clarification on the answers can be made via the committee clerk in advance of the committee meeting.