

WEST DUNBARTONSHIRE COUNCIL
Report by the Chief Officer - Resources
Corporate Services Committee – 07 February 2024

**Subject: Corporate Services Budgetary Control Report to 31 October 2023
 (Period 07)**

1. Purpose

- 1.1** The purpose of this report is to advise the Committee on the performance of the Corporate Services budget for the period to 31 October 2024.

2. Recommendations

- 2.1** Members are asked to:

- i) note that the revenue account currently shows a projected annual favourable variance of £0.017m (0.05% of the total budget) and
- ii) note that the capital account is showing a projected in-year underspend of £2.097m (0.43% of in-year budget). Explanations for projected variances to the 19 current projects are detailed in Appendices 6 and 7. The project life projection is currently showing a projected overspend of £0.002m (0.02% of project life budget).

3. Background

3.1 Revenue Budget

At the meeting of West Dunbartonshire Council on 1 March 2023, Members agreed the revenue estimates for 2023/24.

A total net budget of £34.850m was approved for services under the remit for Corporate Services at that time.

Since the budget changes to the value of -£0.782m have occurred, the details of these are as follows:

Description	£m
Budget Agreed March 2023	34.850
PAT Testing budget moved from P&T to Education	-0.014
CCF - Allocation of Commercialisation saving target	0.056
Transfer of vacancy underspends to miscellaneous	-0.828
Adjustment to SIP Trucking movements	0.004
	34.068

3.2 Capital Budget

At the meeting of Council on 1 March 2023, Members also agreed the updated 10 year General Services Capital Plan for 2023/2024 to 2031/32. The three years from 2023/24 to 2025/26 have been approved in detail with the remaining 7 years being indicative at this stage. The total project life budget approved for projects that have either commenced or are due to commence in that period total for Corporate Services is £7.299m.

4. Main Issues

Revenue Budget

- 4.1** The summary report at Appendix 1 identifies a projected annual favourable variance (underspend) of £0.017m (0.05% of the total budget). Detailed service reports are attached as Appendix 2.
- 4.2** There are six projected annual variances in excess of £0.050m. Notes on these variances are highlighted and noted within Appendix 3, with additional information on action being taken to minimise or mitigate overspends where possible.
- 4.3** Although the report indicates that expenditure is favourable in comparison to that anticipated during the budget exercise, the present variance should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March 2024 and which could affect the year end results.

Capital Budget

- 4.4** Appendices 5 to 7 highlight 8 projects showing an in-year variance and 10 projects on target. The overall Corporate Services programme summary report at Appendix 5 shows that there is a projected £0.558m (7.6% of the total programmed budget) to be re-phased in future years.

There is one significant variance within the Capital Budget, this is:

Project	Budget 23-24 (£m)	Forecast 23-24	Variance
Heritage Capital Fund	0.814	0.256	0.558

See Appendices 6 and 7 for more details.

5. People Implications

- 5.1** There are no people implications.

6. Financial and Procurement Implications

- 6.1** Other than the financial position noted above, there are no financial or procurement implications from this budgetary control report.

7. Risk Analysis

- 7.1** The main financial risks to the ongoing financial position relate to unforeseen costs being identified between now and the end of the financial year. This can affect all service areas

8. Equalities Impact Assessment (EIA)

- 8.1** No equalities impact assessment was required in relation to this report.

9. Consultation

- 9.1** All services involved in delivering the revenue and capital budgets have been consulted in the compilation of this report.

10. Strategic Assessment

- 10.1** Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan. This report forms part of the financial governance of the Council.

Laurence Slavin
Chief Officer Resources

Date: 18 January 2024

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Appendices:

Appendix 1 -	Revenue Budgetary Control 2023/24 – Summary Report
Appendix 2 -	Revenue Budgetary Control 2023/24 – Service Reports
Appendix 3 -	Analysis of Revenue Variances over £50,000

- Appendix 4 - Monitoring of Savings Options
- Appendix 5 - Overall Capital Programme Summary Financials
- Appendix 6 - Capital Programme – Red Status
- Appendix 7 - Capital Programme – Green Status

Background Papers:

Ledger output – Period 07
General Services Revenue Estimates 2023/24 – Council 1 March 2023
General Services Capital Strategy 2023/24 to 2032/33 - Council 1 March 2023

Wards Affected All Wards