

**WEST DUNBARTONSHIRE COUNCIL**  
**Report by the Chief Officer - Resources**  
**Corporate Services Committee – 22 May 2024**

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**Subject: Corporate Services Budgetary Control Report to 31 January 2024  
(Period 10)**

**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 January 2024.
- 1.2** The report also asks for Committee approval to top up the Provost's Fund to £3,000.

**2. Recommendations**

**2.1** Members are asked to:

- i) Note that the revenue account currently shows a projected annual favourable variance of £0.587m (1.66% of the total budget).
- ii) Note that the capital account is showing a projected in-year overspend of £0.025m (0.8%) and the project life projection is showing a projected overspend of £0.025m (0.3%).
- iii) Note capital monitoring is changing meaning a separate capital report will be presented to Council and all Committees from June 2024 onwards.
- iv) Approve a top-up payment of £2,736.52 to be made to the Provost's Fund.

**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 £0.439m have occurred, the details of these are as follows:

<b>Description</b>	<b>£m</b>
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
Additional 23/24 Pay Award Funding	1.221
	<b>35.289</b>

### 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 for Corporate Services is £7.745m.

## 4. **Main Issues**

### Revenue Budget

- 4.1 The summary report at Appendix 1 identifies a projected annual favourable variance (underspend) of £0.587m (1.66%). Detailed service reports are attached as Appendix 2.
- 4.2 There are ten 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 before 31 March 2024 and which could affect the year end results.
- 4.4 Appendix 4 to the report summarises the current position against the saving options agreed by council as part of setting the 2023/24 budget

### Capital Budget

- 4.5 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 overspend of £0.436m (5.6% of the total programmed budget) to be re-phased in future years.

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

<b>Project</b>	<b>Budget 23/24 (£m)</b>	<b>Forecast 23/24</b>	<b>Variance</b>
Heritage Capital Fund	0.814	0.425	0.389

See Appendices 6 and 7 for more details.

- 4.6** As detailed at the members seminar on 20 March 2024 capital monitoring is changing resulting in a separate capital report to Council and all Committees. This means this is the last combined report and from August 2024 a separate revenue monitoring report and capital monitoring report will be presented.

#### Provost's Fund

- 4.7** The Provost's Fund was established in 1953 as the Burgh of Clydebank Provost's Fund and in November 1998 it was determined that the Fund may be used to cover the whole of West Dunbartonshire.
- 4.8** The Fund was topped up by £2,429.64 in 2023/24 (taking it up to £3,000). During 2023/24 activity totaling £3,000.00 has occurred. A previous award of £263.48 has been returned early in 2024/25 leaving a current balance of £263.48 in the fund. Members are requested to approve a top-up payment of £2,736.52 to be made to the Provost's fund to restore the fund balance to £3,000. Members are advised that the top-up value is taken from funding otherwise made available to West Dunbartonshire Council for Voluntary Services (WDCVS) and as such the top-up reduces the funding to be administered by WDCVS. This top up is normally requested as part of a report taken to Committee setting out the status of WDCVS funds however that report will not be presented to Committee until August 2024 and the Provost 's Fund top up is required earlier than that.

### **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.

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**Laurence Slavin**  
**Chief Officer Resources**

**Date: 29 April 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 10  
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