

**WEST DUNBARTONSHIRE COUNCIL**  
**Report by the Strategic Lead Resources**  
**Corporate Services Committee – 24 November 2021**

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**Subject: Corporate Services Budgetary Control Report to 30 September 2021  
(Period 6)**

**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 30 September 2021.

**2. Recommendations**

2.1 Members are asked to:

- i) note that the revenue account currently shows a projected annual favourable variance of £0.182m (0.57% of the total budget) which includes an adverse variance related to the potential impact of Covid-19 of £0.150m resulting in an underlying favourable variance of £0.332m (1.04% of the total budget);
- ii) note that the capital account is showing a projected in-year underspend of £1.977m (35.2% of in-year budget) due to 3 projects showing projected underspends. The project life projection is currently showing a projected on budget spend; and
- iii) note the progress on efficiencies incorporated into budgets for 2021/22.

**3. Background**

**3.1 Revenue Budget**

At the meeting of West Dunbartonshire Council on 3 March 2021, Members agreed the revenue estimates for 2021/22.

A total net budget of £32.280m was approved for services under the remit for Corporate Services at that time. Adjustments have been made since that date and the revised budget now under the remit of Corporate Services is £31.986m as detailed in the following table:

| <b>Description</b>                          | <b>£m</b>     |
|---|---------------|
| Budget Agreed March 2021                    | 32.280        |
| Share of Corporate Savings agreed in Budget | -0.092        |
| Additional funding for Tobacco              | 0.040         |
| Centralisation of Mobile Phones to ICT      | 0.005         |
| Recurring Variances Annual Exercise         | -0.247        |
|   | <b>31.986</b> |

### 3.2 Capital Budget

At the meeting of Council on 4 March 2021, Members also agreed the updated 10 year General Services Capital Plan for 2021/2022 to 2030/31. The next three years from 2021/22 to 2023/24 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 was £16.305m.

## 4. **Main Issues**

### Revenue Budget

4.1 The summary report at Appendix 1 identifies a projected annual favourable variance (underspend) of £0.182m (0.57% of the total budget), which includes an adverse variance related to the potential impact of Covid-19 of £0.150m. The underlying favourable variance is therefore £0.332m (1.04% of the total budget). The Covid-19 impact projection is based upon a range of assumptions as to how services will restart over the remainder of this financial year. Detailed service reports are attached as Appendix 2.

4.2 There are five 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 and which could affect the year end results.

### Capital Budget

4.4 Appendices 5 to 7 highlight 3 projects as showing an in-year underspend and 21 projects on target. The reported underspends are as a result of project delays, some of which have been caused by Covid-19. The overall Corporate Services programme summary report at Appendix 5 shows that there is a projected £1.977m (35.2% of the total programmed budget) to be re-phased in future years. There are three significant variances within the Capital Budget, these are shown in the following table. See Appendix 6 for more details.

| <b>Project</b>                       | <b>Variance £m</b> |
|--------------------------------------|--------------------|
| Heritage Capital Fund                | (1.670)            |
| ICT Modernisation                    | (0.253)            |
| Education Software Licensing Refresh | (0.053)            |

## 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.
- 6.2** Agreed management adjustments for 2021/22 are monitored with current indications being that the saving of £0.197m will be achieved (see Appendix 4).

## **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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**Stephen West**  
**Strategic Lead Resources**

**Date: 11 November 2021**

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**Appendices:** Appendix 1 - Revenue Budgetary Control 2021/22  
– Summary Report  
Appendix 2 - Revenue Budgetary Control 2021/22  
– Service Reports

- Appendix 3 - Analysis of Revenue Variances over £50,000
- Appendix 4 - 2021/22 Efficiencies Monitoring
- Appendix 5 - Overall Capital Programme Summary Financials
- Appendix 6 - Capital Programme – Red Status
- Appendix 7 - Capital Programme – Green Status

**Background Papers:** Ledger output – Period 6;  
General Services Revenue Estimates 2021/22 – Council 3 March 2021; and  
General Services Capital Strategy 2020/21 to 2029/30 - Council 4 March 2020.

**Wards Affected** All Wards