

WEST DUNBARTONSHIRE COUNCIL

Report by the Director of WD Community Health & Care Partnership

WD Community Health & Care Partnership Committee: 19 February 2014

Subject: Financial Report 2013/14 as at Period 9 (31 December 2013)

1. Purpose

- 1.1** The purpose of the report is to provide the Committee with an update on the financial performance of the WD Community Health & Care Partnership to 31 December 2013 (Period 9).

2. Recommendations

It is recommended that the Committee note the contents of this report and the position at period 9, showing the revenue account with an adverse variance of £0.110m and an anticipated 0.050m favourable in year variance in the approved capital projects.

3. Background

- 3.1** Members should note that per the Council's Financial Management and Control Code of Practice, from period 8 onwards each year, the year to date actual spend is compared against year to date probable outturn spend (and not against revised budget
- 3.2** A revised budget (probable outturn) of £60.022m was reported to members on 18 December 2013. The probable outturn indicated an overspend from revised budget of £1.064m within CHCP. A large part of this variance (£0.300M) is attributable to the level of staff remaining within the pension scheme following the introduction of auto enrolment in July. There is also an adverse variance (£0.165m) due to the unbudgeted COSLA agreed National Care Homes Contract 2.5% increase. The other main variances resulting from increased client need have been fostering and adoption (£0.346m), residential elderly(£0.132m) , residential schools (£0.170m) and residential learning disability (£0.153m). This has been partially offset by savings arising from staff vacancies.
- 3.3** A revised budget (probable outturn) for capital for 2013/14 of £1.706m was reported to members on 6 February 2014. The probable outturn indicated a variance of £0.390m from revised budget within CHCP Services which was mainly due to slippage on works at the Dumbarton Centre.

4. Main Issues

Revenue Budget

- 4.1 The current departmental budgetary position is summarised in Appendix 1, with a more detailed analysis by service in Appendix 2.
- 4.2 The overall revenue variance for the service to period 9 is £0.110m adverse. More information and all individual variances of over £25,000 or 10% are detailed in Appendix 3.

Capital Budget

- 4.3 The current departmental budgetary position is noted within Appendix 4,
- 4.4 The overall in year capital variance for the service to period 9 is £0.050m favourable.

5. People Implications

- 5.1 There are no direct people implications.

6. Financial Implications

- 6.1 Other than the financial position noted above, there are no financial implications of the budgetary control report.

7. Risk Analysis

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

8. Equalities Impact Assessment (EIA)

- 8.1 The report is for noting and therefore, no Equalities Impact Assessment was completed for this report.

9. Consultation

- 9.1 The views of both Finance and Legal services have been requested on this report and both have advised there are neither any issues nor concerns with the proposal. As the report is for noting no further consultation is envisaged.

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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Director of WD Community Health & Care Partnership

Date: 04 February 2014

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Appendices: Appendix 1 - Summary Budgetary Position (Revenue)
Appendix 2 - Detailed Budgetary Position (Revenue)
Appendix 3 - Revenue Budgetary Control Report -
Analysis of Variances over £25,000 / 10%
Appendix 4 - Capital Budgetary Control Report – Project
Summary and Overview Period 9

Background Papers: General Services Revenue Estimates and Council Tax –
Report to Council 6 February 2013;
Budget Book 2013/14;
Draft Budget Book 2014/15
Ledger Prints – Period 9; and
10 Year General Services Capital Plan 2013/14 to
2022/23 – Council 6 February 2013

Wards Affected: All