

Area	Budget £'000	(Under) / Overspend £'000	Reason for variance
Chief Executive, Finance and Property	130,212	(1,154)	Particularly due to lower staff costs as a result of vacancies in advance of new staffing restructure to deliver approved budget savings.
Overspends			
Operational Services	82,409	990	A number of reasons including fleet and vehicle costs, higher staff costs and inflationary pressures.
Housing, Customer and Building	7,778	2,319	Principally due to homelessness pressures.
Corporate Services	19,638	270	
IJB – Adult and Elderly Services	88,022	585	Care commitments and ongoing care package costs. Agency and locum costs to cover for staff absence and vacancies.
Non-IJB – Children's Services	37,057	553	Pressure in external residential school placements for children due to both new and increasing cost of placements.
Join Boards	1,246	5	
Non-service expenditure	14,599	2,279	Due to case level and higher awards in relation to Council Tax Reduction scheme
Net Service Expenditure	575,240	4,678	
Council Tax	(100,470)	(1,762)	An over recovery in council tax due to receipt of prior year income which had already been full provided for in the bad debt provision.
Overspend	n/a	2,916	

Source: West Lothian Council 2023/24 Annual Accounts

Planned efficiency savings were achieved

37. West Lothian Council approved a revenue budget for 2023/24 in February 2023, with total budget reductions agreed for the year of £8.4 million. The council's Corporate Management Team is responsible for monitoring of the revenue budget, which is undertaken in line with the approved monthly risk-based approach, and the outcome of the detailed monitoring exercises undertaken at month 4 (July), 6 (September) and 9 (December) reported to the Council Executive for approval.