

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
ANALYSIS FOR VARIANCES OVER £50,000

PERIOD END DATE

30 June 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Finance	1,292	1,362	70	5%	↓
Service Description	The service provided by this area deals with Accountancy, Capital, Treasury, Reconciliations, Cash Office and Municipal Bank				
Main Issues / Reason for Variance	Main reason for adverse variance is full turnover savings are not being achieved.				
Mitigating Action	None available at this time.				
Anticipated Outcome	Adverse variance is anticipated				
Rent Rebates & Allowances	(341)	(276)	65	-19%	↓
Service Description	Payment of Rent Rebates and other Allowances				
Main Issues / Reason for Variance	A change to DWP practice where DWP targets some overpayment recoveries directly is impacting the available recovery income to WDC.				
Mitigating Action	None available at this time.				
Anticipated Outcome	Adverse variance is anticipated				
Democratic and Registration Service	869	792	(77)	-9%	↑
Service Description	This services deals with the administration functions and Democratic Services within the Authority				
Main Issues / Reason for Variance	The main reason for the variance is vacancies within the service				
Mitigating Action	Some vacancies are being advertised, the projected outturn assumes these will be filled later				
Anticipated Outcome	Favourable variance is anticipated				
Legal Services/Trading Standards	822	751	(71)	-9%	↑
Service Description	This services provides legal advice to the Council				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies in the service and additional income received. An unbudgeted legal expense is partially offsetting the favourable outturn predicted.				
Mitigating Action	Some vacancies are being advertised, the projected outturn assumes these will be filled later				
Anticipated Outcome	Favourable variance is anticipated				
Planning	749	587	(162)	-22%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies in the service and income is higher than budgeted. The additional income predicted is an in-year benefit only as a result of one-off additional fees.				
Mitigating Action	A service restructure is planned for in-year implementation				
Anticipated Outcome	A favourable variance is anticipated.				
Information Services	4,709	4,690	(19)	0%	↑
Service Description	This service area provides general ICT support to the Council and also supports transformational change and modernisation of working practices through technology				
Main Issues / Reason for Variance	Main reason for the favourable variance is vacancies within the service. Additional telephone costs are being offset by recharge income to recover these from other services.				
Mitigating Action	None at this moment				
Anticipated Outcome	Favourable variance is anticipated				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
ANALYSIS FOR VARIANCES OVER £50,000

PERIOD END DATE

30 June 2023

Budget Details	Variance Analysis			
	Total Budget	Annual Spend	Variance	RAG Status
	£000	£000	£000	%

Citizen Services	1,308	1,360	52	4%	↓
Service Description	This service includes one stop shops and the contact centre				
Main Issues / Reason for Variance	Variance due to projected higher overtime for out of hours controllers and turnover not being met.				
Mitigating Action	Spend to be monitored.				
Anticipated Outcome	Overspend is projected.				

Libraries	1,815	1,867	52	3%	↓
Service Description	This service includes the provision of Library, Culture and Museums within West Dunbartonshire				
Main Issues / Reason for Variance	Variance due to budgeted turnover not being projected as being met.				
Mitigating Action	Spend to be monitored.				
Anticipated Outcome	Overspend is projected.				

Catering Services	4,747	4,704	(43)	-1%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	Employee costs lower due to the delay to the free school meal expansion.				
Mitigating Action	None required at present				
Anticipated Outcome	A favourable variance is likely.				

Building Cleaning	1,895	1,980	86	5%	↓
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	Employee costs are adverse as a result of the knock-on effect of last year's pay increase (which was close to 10% in this service) on the current year costs and the higher turnover target not being achieved				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	An adverse variance is anticipated				