

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

APPENDIX 3

PERIOD END DATE


31 October 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Finance	1,291	1,374	83	6%	↓
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)	(256)	85	-25%	↓
Service Description	Payment of Rent Rebates and other Allowances				
Main Issues / Reason for Variance	Reduction in overpayment (OP) recoveries is due to DWP recovering some HB OP's against Universal Credit, subject to the OP reason. Previously the Council would have received 40% subsidy in OP's with the ability to recover 100% of the OP, therefore a potential to receive up to 140% of the OP value. This change means we receive 100% subsidy of the OP therefore a reduction from the potential 140% that could have been recovered.				
Mitigating Action	None available at this time.				
Anticipated Outcome	Adverse variance is anticipated				
Planning	687	428	(259)	-38%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the favourable variance is that 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	None required				
Anticipated Outcome	A favourable variance is anticipated.				
Information Services	4,631	4,529	(102)	-2%	↑
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 additional telephone costs are being offset by recharge income to recover these from other services. In addition centralised printing and leasing costs for copiers are anticipated to overspend during the year.				
Mitigating Action	None at this moment				
Anticipated Outcome	Favourable variance overall is anticipated				
Clydebank Town Hall	340	273	(67)	-20%	↑
Service Description	The service provides civic accommodation and facilities within Clydebank				
Main Issues / Reason for Variance	The main reason for the favourable variance is reduced expenditure on property costs (principally gas and non-domestic rates). There has also been an increase in projected income.				
Mitigating Action	None necessary.				
Anticipated Outcome	Favourable variable anticipated.				

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Leisure Management	3,459	3,534	75	2% 
Service Description	Payment to West Dunbartonshire Leisure Trust for leisure services			
Main Issues / Reason for Variance	The management fee to WDLT has been higher because of delays in the reduction in community facilities provision. In addition budgeted contribution from Education towards overall management fee overstated.			
Mitigating Action	None at the moment.			
Anticipated Outcome	Adverse variance is anticipated.			