

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2018/2019  
SUMMARY

APPENDIX 2

PERIOD END DATE 31 March 2019

Department Summary	Total Budget 2018/19	Annual Spend	Variance 2018/19	Annual RAG Status
	£000	£000	£000	%
Resources	6,508	6,163	(344)	-5%
Regulatory	2,645	2,333	(312)	-12%
People & Technology	5,916	5,896	(20)	0%
Communications, Culture and Community	5,873	5,836	(37)	-1%
Education, Learning and Attainment	89,709	90,900	1,191	1%
Environment and Neighbourhood	24,678	24,966	288	1%
Housing and Employability	4,378	4,082	(296)	-7%
Regeneration	(2,537)	(2,048)	489	-19%
Miscellaneous Services	6,551	6,365	(186)	-3%
Loan Charges	10,609	10,219	(390)	-4%
Requisition (VJB)	718	718	0	0%
Requisition (SPT)	1,748	1,741	(7)	0%
Requisition (HSCP)	64,318	64,318	0	0%
Non GAE Allocation	(6,833)	(6,906)	(73)	1%
Contingency Fund	243	0	(243)	-100%
<b>Total Expenditure</b>	<b>214,523</b>	<b>214,582</b>	<b>59</b>	<b>0%</b>
Council Tax	(33,448)	(33,805)	(357)	1%
Revenue Support Grant/ NDR	(180,931)	(180,864)	67	0%
Use of Reserves	(144)	(144)	0	0%
<b>Total Resources</b>	<b>(214,523)</b>	<b>(214,813)</b>	<b>(290)</b>	<b>0%</b>
<b>Net Expenditure</b>	<b>(0)</b>	<b>(231)</b>	<b>(231)</b>	<b>-0.11%</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2018/2019  
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2019

Service / Subjective Summary	Total Budget 2018/19	Annual Spend	Variance 2018/19		Annual RAG Status
Service Summary	£000	£000	£000	%	
Audit	211	210	(1)	0%	↑
Central Administration Support	2,497	2,474	(23)	-1%	↑
Finance	1,453	1,476	23	2%	↓
Rent Rebates & Allowances	22	(316)	(337)	-1563%	↑
Revenues & Benefits	2,153	2,108	(45)	-2%	↑
Finance Business Centre	310	290	(20)	-6%	↑
Cost of Collection of Rates	18	68	50	278%	↓
Cost of Collection of Council Tax	(771)	(790)	(19)	2%	↑
Procurement	615	643	28	5%	↓
<b>Total Net Expenditure</b>	<b>6,508</b>	<b>6,163</b>	<b>(344)</b>	<b>-5%</b>	<b>↑</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2018/2019  
REGULATORY SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2019

Service / Subjective Summary	Total Budget 2018/19	Annual Spend	Variance 2018/19		Annual RAG Status
Service Summary	£000	£000	£000	%	
Democratic and Registration Service	678	677	(1)	0%	↑
Environmental Health/ Trading Standards	707	666	(41)	-6%	↑
Licensing	(172)	(221)	(49)	28%	↑
Legal Services	914	887	(27)	-3%	↑
Planning	518	324	(194)	-37%	↑
<b>Total Net Expenditure</b>	<b>2,645</b>	<b>2,333</b>	<b>(312)</b>	<b>-12%</b>	<b>↑</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2018/2019  
PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 March 2019

Service / Subjective Summary	Total Budget 2018/19	Annual Spend	Variance 2018/19		Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>	
Transactional Services	663	700	37	6%	↓
Human Resources (including risk)	1,219	1,152	(67)	-5%	↑
Information Services	3,667	3,673	6	0%	↓
Change Support	367	371	4	1%	↓
<b>Total Net Expenditure</b>	<b>5,916</b>	<b>5,896</b>	<b>(20)</b>	<b>0%</b>	<b>↑</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2018/2019  
COMMUNICATIONS, CULTURE AND COMMUNITIES

APPENDIX 2

PERIOD END DATE

31 March 2019

Service / Subjective Summary	Total Budget 2018/19	Annual Spend	Variance 2018/19		Annual RAG Status
Service Summary	£000	£000	£000	%	
Communications & Marketing	372	357	(15)	-4%	↑
Citizen Services	1,263	1,232	(31)	-2%	↑
Performance & Strategy	323	317	(6)	-2%	↑
Libraries, Museums, Culture	1,714	1,691	(23)	-1%	↑
Arts and Heritage	475	493	18	4%	↓
Office Accommodation	1,424	1,493	68	5%	↓
Clydebank Town Hall	302	253	(49)	-16%	↑
<b>Total Net Expenditure</b>	<b>5,873</b>	<b>5,836</b>	<b>(37)</b>	<b>-1%</b>	<b>↑</b>

**WEST DUNBARTONSHIRE COUNCIL**  
**REVENUE BUDGETARY CONTROL 2018/2019**  
**EDUCATION, LEARNING AND ATTAINMENT**

**APPENDIX 2**

**PERIOD END DATE**

**31 March 2019**

Service / Subjective Summary	Total Budget 2018/19	Annual Spend	Variance 2018/19		Annual RAG Status
Service Summary	£000	£000	£000	%	
Primary Schools	25,429	25,461	32	0%	↓
Secondary Schools	23,902	24,451	549	2%	↓
Specialist Educational Provision	13,924	14,787	863	6%	↓
Psychological Services	496	468	(28)	-6%	↑
Sport Development / Active Schools	559	559	0	0%	→
Early Education	7,896	7,786	(110)	-1%	↑
PPP	14,746	14,712	(34)	0%	↑
Cultural Services	467	480	13	3%	↓
Curriculum for Excellence	177	92	(85)	-48%	↑
Central Admin	202	273	71	35%	↓
Workforce CPD	356	301	(55)	-15%	↑
Performance & Improvement	454	451	(3)	-1%	↑
Education Development	1,102	1,079	(23)	-2%	↑
Raising Attainment - Primary	0	(0)	(0)	0%	↑
Raising Attainment - Secondary	0	0	0	0%	↓
Pupil Equity Fund (including LAC PEF)	0	0	0	0%	→
Total Net Expenditure	89,709	90,900	1,191	1%	↓

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2018/2019  
ENVIRONMENT AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 March 2019

Service / Subjective Summary	Total Budget 2018/19	Annual Spend	Variance 2018/19	Annual RAG Status
Service Summary	£000	£000	£000	%
Transport, Fleet & Maintenance Services	(398)	(375)	23	-6%
Catering Services	4,043	4,063	19	0%
Building Cleaning	1,448	1,444	(4)	0%
Building Cleaning PPP	(227)	(251)	(24)	11%
Facilities Assistants	2,051	1,844	(207)	-10%
Facilities Management	354	321	(33)	-9%
Roads Operations	(911)	(746)	165	-18%
Roads Services	4,049	3,869	(180)	-4%
Grounds Maintenance & Street Cleaning Client	7,366	7,366	(0)	0%
Outdoor Services	229	278	49	21%
Leisure Management	3,358	3,412	54	2%
Events	118	113	(5)	-4%
Burial Grounds	(148)	(126)	22	-15%
Crematorium	(907)	(821)	86	-9%
Waste Services	6,980	7,292	312	4%
CPP Investments	0	0	0	0%
Depots	0	0	0	0%
Ground Maintenance & Street Cleaning Trading A/c	(2,727)	(2,718)	9	0%
<b>Total Net Expenditure</b>	<b>24,678</b>	<b>24,966</b>	<b>288</b>	<b>1%</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2018/2019  
HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 March 2019

Service / Subjective Summary	Total Budget 2018/19	Annual Spend	Variance 2018/19		Annual RAG Status
Service Summary	£000	£000	£000	%	
Working 4 U	2,800	2,693	(107)	-4%	↑
Communities	790	786	(4)	0%	↑
Homeless Persons	147	71	(76)	-52%	↑
Private Sector housing	46	47	2	4%	↓
Anti Social Behaviour	595	485	(111)	-19%	↑
<b>Total Net Expenditure</b>	<b>4,378</b>	<b>4,082</b>	<b>(296)</b>	<b>-7%</b>	<b>↑</b>



WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2018/2019  
REGENERATION

APPENDIX 2

PERIOD END DATE

31 March 2019

Service / Subjective Summary	Total Budget 2018/19	Annual Spend	Variance 2018/19	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Housing Maintenance Trading A/c	(1,586)	(552)	1,034	-65% ↓
Housing Asset and Investment	40	5	(35)	-88% ↑
Corporate Assets and Capital Investment Programme	(2,042)	(2,332)	(290)	14% ↑
Economic Development	299	285	(14)	-5% ↑
Central Repairs & Maintenance	(42)	(333)	(291)	693% ↑
Private Sector Housing Grants	82	64	(18)	-22% ↑
Consultancy Services	712	815	103	14% ↓
<b>Total Net Expenditure</b>	<b>(2,537)</b>	<b>(2,048)</b>	<b>489</b>	<b>-19% ↓</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2018/2019  
MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 March 2019

Service / Subjective Summary	Total Budget 2018/19	Annual Spend	Variance 2018/19		Annual RAG Status
Service Summary	£000	£000	£000	%	
Sundry Services	4,070	3,917	(153)	-4%	↑
Members Allowances, etc	590	573	(17)	-3%	↑
CPP	27	13	(14)	-52%	↑
European Employability	510	510	0	0%	→
Chief Executive, Directors and Strategic Leads	1,354	1,351	(3)	0%	↑
<b>Total Net Expenditure</b>	<b>6,551</b>	<b>6,365</b>	<b>(186)</b>	<b>-3%</b>	<b>↑</b>

YEAR END DATE

31 March 2019

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

#### Resources

Rent Rebates & Allowances	22	(316)	(337)	-1563%	↑
Service Description	This service provides rent relief for council and private sector tenants, mainly funded by Central Government				
Main Issues / Reason for Variance	The main reason for the underspend is due to an increase in the overpayment recoveries due received.				

#### Regulatory

Planning	518	324	(194)	-37%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the favourable variance is income is higher than budgeted this year. This is a demand led budget and can fluctuate throughout the year.				

#### People & Technology

Human Resources (including risk)	1,219	1,152	(67)	-5%	↑
Service Description	This service provides Strategic Human Resources and Risk services to the				
Main Issues / Reason for Variance	The main reasons for the favourable variance is staff vacancies within the service, also there was a reduction in the amount paid to HMRC for Tax Benefits				

#### Communications, Culture & Community

Office Accommodation	1,424	1,493	68	5%	↓
Service Description	Provision of shared office accommodation				
Main Issues / Reason for Variance	The main reason for adverse variance is additional rates being incurred due to later than anticipated demolition of Garshake (132K) . This is partially offset by lower employee and property costs in respect of 16 Church Street				

#### Education , Learning and Attainment

Secondary Schools	23,902	24,451	549	2%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	Teacher costs were over-budget due to higher than expected average employee costs though non-teacher employee costs were slightly under-budget. Property Costs are over budget due to higher than anticipated costs relating to non-domestic rates.				

Specialist Educational Provision	13,924	14,787	863	6%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	Payments to Other Bodies are overspent due to more children being placed within daycare (up 4% to March on last year) and residential placements (up 3% to March on last year). An additional pressure has been the 13% increase in the average cost of residential placements reflecting the more demanding nature of such placements. Both Daycare and Residential services are demand-led. In addition, there has been a sharp decline in income from other local authorities for placements within WDC schools.				

**WEST DUNBARTONSHIRE COUNCIL**  
**REVENUE BUDGETARY CONTROL 2018/2019**  
**ANALYSIS FOR VARIANCES OVER £50,000**

**APPENDIX 3**

**YEAR END DATE**

**31 March 2019**

Budget Details		Variance Analysis				
		Total Budget	Annual Spend	Variance	RAG Status	
		£000	£000	£000	%	
Early Education		7,896	7,786	(110)	-1%	↑
Service Description	This services area includes all Early Years establishments within West Dunbartonshire.					
Main Issues / Reason for Variance	There was an underspend against core employee costs as a result of vacancies throughout most of 2018/19. Service delivery was not impacted as rolls were lower over this period.					
Curriculum for Excellence		177	92	(85)	-48%	↑
Service Description	This service area is designed to achieve a transformation in education by providing a coherent, more flexible and enriched curriculum from the ages of 3 to 18.					
Main Issues / Reason for Variance	Supported study budget was underspent as expenditure was covered by previous year's carry forward					
Central Admin		202	273	71	35%	↓
Service Description	This service area covers Education Directorate					
Main Issues / Reason for Variance	This overspend is linked with expenditure on period poverty and costs associated with XMA web licenses					
Workforce CPD		356	301	(55)	-15%	↑
Service Description	This service covers teacher training and professional development					
Main Issues / Reason for Variance	The reason for the favourable variance is the receipt of income from a staff secondment					
Environment and Neighbourhood						
Facilities Assistants		2,051	1,844	(207)	-10%	↑
Service Description	This service provides Facility Assistants throughout WDC buildings					
Main Issues / Reason for Variance	There has been a reduction in Facilities Assistant costs for a variety of reasons - such as: rationalisation of schools estate and campus approach; timing of filling vacant posts; reduction in overtime due to less out of hours requests					
Roads Operations		(911)	(746)	165	-18%	↓
Service Description	This service covers the delivery of roads works orders raised					
Main Issues / Reason for Variance	This overspend is offset by an underspend in Roads Services, as it is due to rechargeable work between the two services.					
Roads Services		4,049	3,869	(180)	-4%	↑
Service Description	Management of Roads including street lighting , traffic management and school crossing patrol					
Main Issues / Reason for Variance	This underspend is offset by an overspend in Roads Operations, as it is due to rechargeable work between the two services.					
Leisure Management		3,358	3,412	54	2%	↓
Service Description	Payment to WDLT for leisure services					
Main Issues / Reason for Variance	The main reason for this variance is due to community facility saving not being achieved in year					
Crematorium		(907)	(821)	86	-9%	↓
Service Description	This service provides crematorium services within the Council area					
Main Issues / Reason for Variance	The main reason for the adverse variance is due to income from cremations being less than anticipated					

**WEST DUNBARTONSHIRE COUNCIL**  
**REVENUE BUDGETARY CONTROL 2018/2019**  
**ANALYSIS FOR VARIANCES OVER £50,000**

**APPENDIX 3**

**YEAR END DATE**

**31 March 2019**

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Waste Services	6,980	7,292	312	4%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Estimated additional costs incurred resulting from the closure of Greenlight total £167K. The remaining overspend is due to cover costs being higher than anticipated and increased cost of diesel. This is partially offset by additional income.				

**Housing and Employability**

Working 4 U	2,800	2,693	(107)	-4%	↑
Service Description	This is the provision of Working 4u service				
Main Issues / Reason for Variance	There is an underspend in relation to projects starting later than anticipated, which is partially offset by income being less than budgeted				

Homeless Persons	147	71	(76)	-52%	↑
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	Repairs and decoration costs less than budgeted				

Anti Social Behaviour	595	485	(111)	-19%	↑
Service Description	This is the provision of the anti social behaviour service within the Council area				
Main Issues / Reason for Variance	This favourable variance is due to vacant posts being held pending service restructure however does not impact on service delivery.				

**Regeneration**

Housing Maintenance Trading A/c	(1,586)	(552)	1,034	-65%	↓
Service Description	This service provides council housing maintenance				
Main Issues / Reason for Variance	There are three main factors contributing to the overall adverse variance. There is an adverse variance (£719k) due to a technical accounting adjustment for pension costs being higher than anticipated (offset by a favourable variance within Sundry Services). Also, the surplus contribution from external wall insulation is less than expected (due to a lower level of spend on this work stream). These adverse variances are partially offset by payments to subcontractors and spend on direct purchases being less than anticipated.				

Corporate Assets and Capital Investment Programme	(2,042)	(2,332)	(290)	14%	↑
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	Reason for the underspend is due to staff vacancies, an underspend in repairs and income received being higher than anticipated.				

Central Repairs & Maintenance	(42)	(333)	(291)	693%	↑
Service Description	This service manages and undertakes repairs and maintenance to public buildings.				
Main Issues / Reason for Variance	The main reason for the favourable variance is due to additional income anticipated due to undertaking more internal capital works than had been budgeted				

**WEST DUNBARTONSHIRE COUNCIL**  
**REVENUE BUDGETARY CONTROL 2018/2019**  
**ANALYSIS FOR VARIANCES OVER £50,000**

**APPENDIX 3**

**YEAR END DATE**

**31 March 2019**

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Consultancy Services	712	815	103	14%	↓
Service Description	This area provides architectural services				
Main Issues / Reason for Variance	Reason for the overspend is additional staffing costs incurred to support the strategic housing investment plan and other capital projects. Recharge income shown as part of non GAE allocation				
Miscellaneous					
Sundry Services	4,070	3,917	(153)	-4%	↑
Service Description	This service area budgets for non departmental specific costs such as pensions costs, external grants and elderly welfare payments, external audit fees and insurance costs. The service heading also holds a number of general savings options which have still to be fully allocated				
Main Issues / Reason for Variance	There are a number of additional charges such as: vacant care home property charges being charged to this account for NDR, water rates, gas and electricity (relief has already been fully applied). The Council's insurance charge was higher than anticipated due to excesses and staffing turnover for PAMG was not achieved. However, this is more than offset by an accounting technical adjustment for annual pension costs which results in a favourable variance within sundry services and an adverse variance within HMTA.				
Other					
Loan Charges	10,609	10,219	(390)	-4%	↑
Service Description	This budget covers the servicing of the Council's external borrowing				
Main Issues / Reason for Variance	A favourable variance is anticipated due to a combination of the final level of capital borrowing required in 2017/18 & the interest charges allocated.				
Non GAE Allocation	(6,833)	(6,906)	(73)	1%	↑
Service Description	This is the allocation of support service costs to other council services - excluding General Services) - such as HRA, capital, external bodies				
Main Issues / Reason for Variance	This favourable variance is due to the allocation of central administration to non GAE services being slightly higher than budgeted				
Contingency Fund	243	0	(243)	-100%	↑
Service Description	The contingency fund is used to accommodate externally influenced movements in service budgets				
Main Issues / Reason for Variance	The balance held in the contingency fund relates the completion of the annual recurring variance exercise				
Council Tax	(33,448)	(33,805)	(357)	1%	↑
Service Description	This details amounts of income anticipated to be collected from residents in the form of Council tax				
Main Issues / Reason for Variance	Level of Council Tax charges are anticipated to be higher than budgeted due to the level of debt write off through sequestration, etc being less than anticipated, leading to a reduced level of bad debt provision top up				
Revenue Support Grant/ NDR	(180,931)	(180,864)	67	0%	↓
Service Description	This represents the funding from Scottish Government				
Main Issues / Reason for Variance	The Councils allocation of specific financial support (allocated late in the year) was not as anticipated				