

## **General Services Budgetary Control Report**

**Period to 31 August 2010**

### **Notes on Variances greater than £25,000**

#### **Chief Executives**

Internal Audit £41,070 Fav

This favourable variance is mainly due to staffing vacancies currently held.

Corporate Communications £28,360 Fav

This favourable variance is mainly due to staffing vacancies which have been held to date and savings within the Council newspaper budget.

#### **Corporate Services**

Legal and Administration £26,860 Fav

This favourable variance is mainly due to staffing vacancies currently held.

Environmental Health £30,550 Fav

This favourable variance is mainly due to staffing vacancies currently held, together with savings anticipated on payments to other bodies (through dog kennelling & public analyst, which are both demand led budgets).

Finance £50,890 Fav

This favourable variance is mainly due to staffing vacancies currently held.

Cost of Collection of Council Tax £95,150 Adv

This adverse variance is due to the reduction in statutory additions anticipated, caused by (and offset by) a better than forecast council tax collection rate, together with a smaller top-up for bad debt provisions likely at the year end.

Rent Rebates and Allowances £62,950 Adv

This adverse variance is due to an increase in the number of cases being dealt with, thus increasing spend. Spend is not fully recovered but partially funded from the Council's General Services budget.

## **Educational Services**

### Schools - Primary £97,090 Adv

This adverse variance is due to non teachers employee increment costs being greater than budgeted together with higher cover costs for teachers and less than anticipated income from school meals .

### Schools – Secondary £305,170 Fav

The main variances in Secondary Schools are due to lower than anticipated costs in relation to :

Catering	£80k
Rates	£60k
Heating oil	£60k
Gas usage	£50k
Teachers salaries	£70K

These are partially offset by higher than anticipated costs in relation to janitation recharges of £40k.

### Schools – Special £128,830Adv

There are two main contributing factors to the overspend in Special Schools. The requirement for residential educational places outwith WDC are higher than anticipated and the income expected from other Local Authorities for placements within WDC is lower than budgeted.

### Community Learning & Development £53,980 Fav

There are several small variances making up this favourable variance namely staffing vacancies savings , property costs less than anticipated and additional grant income .

### Pre-Five Centres £89,630 Adv

This adverse variance is due to lower than anticipated number of users within nurseries and out of school care over the holiday period resulting in income being lower than budgeted.

### PPP £41,370 Adv

This adverse variance is due to pension and contractual overtime outwith the contract cost.

## **Social Work and Health Improvement Services**

### Operations and Servicing

£183,520 Fav

This favourable variance is mainly due to staffing vacancies held but assumed filled during the budget process.

### Residential Accommodation for Young People

£47,380 Adv

This adverse variance is due to additional costs associated with the increased and complex needs of a particular client.

### Residential Schools

£92,610 Fav

This underspend is due to no requirement to place clients in secure accommodation.

### Other Services-Young People

£58,280 Fav

This favourable variance is mainly due to staffing vacancies held but assumed filled during the budget process, along with an underspend in payments to other bodies and lower supplementation costs for children with special needs.

### Residential Accommodation - Elderly

£127,890 Fav

This favourable variance is due to an underspend in external care payments and income due to sale of clients houses being more than originally anticipated, partially offset by sickness cover in employee costs being higher than anticipated.

### Sheltered Housing

£27,860 Adv

This adverse variance is mainly due to payments to other bodies being higher than anticipated .

### Residential Accommodation – Learning Disability

£230,630 Adv

This adverse variance is due increased client needs which were not budgeted for together with the non-achievement of staff turnover savings .

### Supplementation – Mental Health

£65,270 Adv

This adverse variance is due to income levels being lower than anticipated.

### Home Care

£30,760 Fav

This favourable variance is due to less than anticipated costs of free personal care .

## **Housing, Environmental and Economic Development Services**

### Architectural and Related Services £73,580 Fav

This is mainly due to an underspend on employee costs as a result of the departmental restructure.

### Central Repairs and Maintenance £63,880 Adv

This adverse variance is due to an overspend on employee costs and direct purchases.

### Homeless Persons £133,840 Adv

This adverse variance is due to a reduction in the number of units let and the subsequent fall in income.

### Anti Social Behaviour £56,970 Fav

This is mainly due to an underspend on employee costs as a consequence of the departmental restructure.

### Planning £47,170 Fav

This is mainly due to an underspend on employee costs of as a consequence of the departmental restructure.

### Estates Admin £44,020 Fav

This is mainly due to an underspend on employee costs of as a consequence of the departmental restructure.

### Clyde Regional Centre £113,090 Fav

This favourable variance is due to a partial upturn in rental income received.

### Crematorium £32,740 Adv

This adverse variance is attributable to levels of income being lower due to a reduction in the number of services carried out at Clydebank Crematorium.

### Refuse Collection £57,820 Adv

This adverse variance is due to income under recovery caused by a reduction in the number of commercial customers and a reduction in the frequency of collection due to the economic downturn .

### Refuse Disposal £60,190 Fav

This favourable variance is due primarily to a reduction in tonnage levels as a result of the current economic downturn and improved recycling performance .

### SWIP £42,680 Fav

This favourable variance is due to staffing vacancies .

Statutory Trading Operations

£45,110 Fav

This favourable variance is due to additional income being generated from a change in the mix and profitability of jobs being done. There are also savings resulting from the review of overhead allocations within the department.

**Miscellaneous Services**

Fairer Scotland

£327,000 Fav

This variance is due to spend being less than anticipated at this stage in projects.