

WEST DUNBARTONSHIRE COUNCIL
Report by the Strategic Lead - Resources
Council: 28 August 2019

**Subject: General Services Budgetary Control Report to 31 July 2019
(Period 4)**

1. Purpose

1.1 The purpose of this report is to advise on both the General Services revenue budget and the approved capital programme to 31 July 2019.

2. Recommendations

2.1 Council is asked to:

- i) note that the revenue account currently shows a projected annual favourable variance of £0.039m (0.02% of the total budget);
- ii) note that the capital account shows that planned expenditure and resource for 2019/20 is lower than budgeted by £1.635m (2.35% of the budget), made up of £2.076m (2.98% of the budget) relating to project slippage, partially offset by £0.441m relating to an in year overspend; and
- iii) delegate to the Audit Committee in September 2019 the formal approval of the audited Financial Statements on behalf of the Council and note that the audited Statements will reported to Council in October 2019.

3. Background

Revenue

3.1 At the meeting of West Dunbartonshire Council on 27 March 2019, Members agreed the revenue estimates for 2019/2020. A total net budget of £219.079m was approved for General Services, before use of balances.

3.2 Since the budget was set a revised Corporate structure has been agreed. The overall General Services budget does not change, however the changes to the service structure of the budget have been implemented within this report.

3.3 Since the budget was agreed, additional funding has been provided by Scottish Government and a total net budget of £222.835m is now being monitored:

	£m
Base Budget 19/20	219.079
Teachers Pensions – increase in employers rate (non WDC funded element)	1.132
Teachers pay award from 1 April 2019 (non WDC funded element)	2.624
Current Revised budget	222.835

Capital

3.4 At the meeting of Council on 27 March 2019, Members also agreed the updated 10 year General Services Capital Plan for 2019/2020 to 2028/29. The next three years from 2019/20 to 2021/22 have been approved in detail with the remaining years being indicative at this stage. After adjusting for anticipated slippage from 2018/19 into 2019/20, the budget agreed for 2019/20 was £62.714m.

3.5 Since then, budget adjustments have taken place (through further 2018/19 capital slippage and additional external funding), revising the 2019/20 annual budget to £69.566m, as follows:

	£m
Base Budget 2019/20	33.140
Anticipated Slippage from 2018/19 – March 2019	29.574
Anticipated budget 2019/20 (Council – March 2019)	62.714
Additional slippage from 2019/20 – following year end	5.323
Revised Base Budget 2019/20 – following year end	68.037
<u>New Funding:</u>	
Town Centre Fund (Scottish Govt)	0.859
Electrical Charging Points (Transport Scotland)	0.170
SPT (SPT)	0.500
Revised Budget 2019/20	69.566

Financial Statements

3.6 At Council on 26 June 2019, members agreed a revised meeting timetable which resulted in the Council meeting in September being removed from that timetable. Also at the meeting the draft Financial Accounts report asked members to '*note that a report on the audited accounts will be submitted to either Council or Audit Committee in September 2019 for approval*' as the audited Accounts require to be formally approved by 30 September 2019. Normal practice is to get formal approval from Council, or through formal delegation to an alternative Committee.

4. Main Issues

Revenue

4.1 The summary report at Appendix 1 currently identifies a projected annual favourable variance (underspend) of £0.039m (0.02% of the total budget) and service reports by Strategic Leads are attached as Appendix 2.

- 4.2** Notes on the projected annual variances in excess of £0.050m are highlighted and noted within Appendix 3, with additional information on action being taken to minimise or mitigate overspends where possible.
- 4.3** Agreed savings and management adjustments actioned within 2019/20 are monitored with current indications showing that of the total target being monitored (£2.749m) and £0.162m is currently projected not to be achieved.
- 4.4** The latest budgetary control report to Health and Social Care Partnership Board on 7 August 2019 reported a projected overspend of £0.954m. The report advised that management were working on plans to mitigate this overspend, otherwise this would have an impact on HSCP reserves. It is not anticipated at this time that there would be an impact on the Council.

Capital

- 4.5** The current progress on the capital plan is shown in Appendices 5 to 8.
- 4.6** The overall programme summary report at Appendix 5 shows that planned expenditure and resource for 2019/20 is lower than budgeted by £1.635m (2.35% of the budget), made up of £2.076m relating to project slippage, partially offset by £0.441m relating to an in year overspend.
- 4.7** Appendix 5 also provides both an analysis of the overall programme at each alert status and a summary budgetary control report. The tables at the top detail both the number of projects and the corresponding spend as a percentage of the overall programme currently at red, amber or green alert status for project life and the current year.
- 4.8** Appendix 6 details financial analysis of projects at red status and Appendix 7 is amber, with additional information on action being taken to minimise or mitigate under or overspends where possible. Appendix 8 provides an analysis of projects at green status where the variance is over £0.050m. Appendix 9 provides an analysis of resources where the variance is over £0.050m.
- 4.9** From the analysis within the appendices it can be seen that there are three projects with material slippage, these are listed as follows:

Project Name	Current Slippage (£m)	Previous Period Slippage (£m)
Westbridgend Community Centre	0.635	n/a
A813 Road Improvements – phase 1	0.336	n/a
Regeneration Fund	0.851	n/a

Financial Statements

- 4.10** As noted in 3.6 above Members were only asked to note the audited Financial Statements may be presented to Audit Committee rather than Council in September 2019. However, following Standing Orders, Members must approve the formal delegation of approving these Statements.

5. Option Appraisal

- 5.1** No option appraisal was required for this report.

6. People Implications

- 6.1** There are no people implications.

7. Financial and Procurement Implications

- 7.1** The report notes the projected in-year financial position for both General Services revenue and capital budgets.

8. Risk Analysis

- 8.1** The main risks are as follows:

- (a) The present variances should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March and which could affect the year end results for both the revenue and capital budgets; and
- (b) As a consequence of current market conditions, capital receipts may either not be received or they may be less than anticipated. A shortfall in capital receipts may affect the revenue budget position due to the assumption within the budget of £4m capital receipts being used to reduce loan charges. Currently, it is anticipated that the £4m will be achieved. This is being closely monitored and any issues will be reported to Council.

9. Equalities Impact Assessment (EIA)

- 9.1** No equalities impact assessment was required in relation to this report.

10. Environmental Sustainability

- 10.1** No assessment of environmental sustainability was required in relation to this report.

11. Consultation

- 11.1** All services involved in delivering the revenue and capital budgets have been consulted in the compilation of this report.

12. Strategic Assessment

- 12.1 Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the strategic priorities of the Council's current Strategic Plan. This report forms part of the financial governance of the Council.

Stephen West
Strategic Lead - Resources

Date: 22 August 2019

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Appendices:

- Appendix 1 - Revenue Budgetary Control 2019/20
– Corporate Summary
- Appendix 2 - Revenue Budgetary Control 2019/20
– Strategic Lead Summaries
- Appendix 3 - Analysis of Revenue Variances over
£50,000
- Appendix 4 - 2019/20 Savings and Management
Adjustments Monitoring
- Appendix 5 - Overall Capital Programme Summary
Financials
- Appendix 6 - Analysis of Projects at Red Status
- Appendix 7 - Analysis of Projects at Amber Status
- Appendix 8 - Analysis of Projects at Green Status over
£50,000
- Appendix 9 - Analysis of Resources

Background Papers: Ledger output – period 4
General Services Revenue Estimates 2019/20
General Services 10 Year Capital Plan Update - Council 27
March 2019

Wards Affected All Wards

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2019/2020
SUMMARY

APPENDIX 1

PERIOD END DATE

31 July 2019

Department Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20	Annual RAG Status	
	£000	£000	£000	£000	%	
Strategic Director - Transformation & Public Sector Reform	615	333	643	28	5%	↓
Strategic Director - Regeneration, Environment & Growth	11,372	3,729	11,444	72	1%	↓
Resources	5,632	6,600	5,627	(5)	0%	↑
Regulatory	2,592	841	2,582	(10)	0%	↑
People & Technology	6,151	2,805	6,092	(59)	-1%	↑
Communications, Culture and Community	17,249	5,207	17,310	61	0%	↓
Education, Learning and Attainment	96,823	32,516	96,881	58	0%	↓
Roads	3,333	950	3,323	(10)	0%	↑
Housing and Employability	4,726	1,488	4,718	(9)	0%	↑
Regeneration	(2,452)	(1,090)	(2,578)	(126)	5%	↑
Miscellaneous Services	4,719	2,913	4,859	140	3%	↓
Loan Charges	6,868	2,289	6,868	0	0%	→
Requisition (VJB)	750	250	750	0	0%	→
Requisition (SPT)	1,592	531	1,592	0	0%	→
Requisition (CJP)	2,017	672	2,017	0	0%	→
Requisition (HSCP)	67,801	22,600	67,801	0	0%	→
Non GAE Allocation	(6,953)	(2,318)	(6,953)	0	0%	→
Contingency Fund	0	(180)	(180)	(180)	0%	↑
Total Expenditure	222,835	80,136	222,796	(39)	0%	↑
Council Tax/CT Replacement Scheme	(34,797)	(10,997)	(34,797)	0	0%	→
Revenue Support Grant/ NDR	(187,063)	(75,915)	(187,063)	0	0%	→
Use of Reserves	(975)	(325)	(975)	0	0%	→
Total Resources	(222,835)	(87,237)	(222,835)	0	0%	→
Net Expenditure	0	(7,101)	(39)	(39)	-0.02%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 STRATEGIC DIRECTOR - TRANSFORMATION & PUBLIC SECTOR REFORM

APPENDIX 2

PERIOD END DATE

31 July 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Procurement	615	333	643	28	5%	↓
Total Net Expenditure	615	333	643	28	5%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 STRATEGIC DIRECTOR - REGENERATION, ENVIRONMENT & GROWTH

APPENDIX 2

PERIOD END DATE

31 July 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Transport, Fleet & Maintenance Services	(398)	197	(398)	0	0%	→
Grounds Maintenance & Street Cleaning Client	7,363	2,454	7,363	0	0%	→
Outdoor Services	239	72	263	24	10%	↓
Burial Grounds	(139)	(114)	(137)	2	-1%	↓
Crematorium	(945)	(200)	(897)	48	-5%	↓
Waste Services	7,754	2,334	7,756	2	0%	↓
Depots	0	94	0	0	0%	→
Ground Maintenance & Street Cleaning Trading A/c	(2,502)	(1,108)	(2,505)	(3)	0%	↑
Total Net Expenditure	11,372	3,729	11,444	73	1%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 July 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Audit	150	120	139	(11)	-7%	↑
Central Administration Support	2,414	791	2,391	(23)	-1%	↑
Finance	1,399	563	1,405	6	0%	↓
Rent Rebates & Allowances	54	4,355	54	0	1%	↓
Revenues & Benefits	2,064	784	2,076	12	1%	↓
Finance Business Centre	298	74	306	8	3%	↓
Cost of Collection of Rates	24	(2)	24	0	0%	→
Cost of Collection of Council Tax	(771)	(85)	(768)	3	0%	↓
Total Net Expenditure	5,632	6,600	5,627	(5)	0%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 REGULATORY SUMMARY

APPENDIX 2

PERIOD END DATE

31 July 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Democratic and Registration Service	734	220	706	(28)	-4%	↑
Environmental Health/ Trading Standards	679	278	676	(3)	0%	↑
Licensing	(123)	(28)	(112)	11	-9%	↓
Legal Services	879	347	893	14	2%	↓
Planning	423	24	419	(4)	-1%	↑
Total Net Expenditure	2,592	841	2,582	(10)	0%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 July 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Transactional Services	649	219	655	6	1%	↓
Human Resources (including risk)	1,236	325	1,189	(47)	-4%	↑
Information Services	3,901	2,156	3,903	2	0%	↓
Change Support	365	105	345	(20)	-5%	↑
Total Net Expenditure	6,151	2,805	6,092	(59)	-1%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 COMMUNICATIONS, CULTURE AND COMMUNITIES

APPENDIX 2

PERIOD END DATE

31 July 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Communications & Marketing	316	97	310	(6)	-2%	↑
Citizen Services	1,363	429	1,362	(1)	0%	↑
Performance & Strategy	360	112	360	0	0%	→
Libraries, Museums, Culture	1,750	467	1,752	2	0%	↓
Arts and Heritage	459	136	453	(6)	-1%	↑
Office Accommodation	1,503	292	1,512	9	1%	↓
Clydebank Town Hall	380	14	397	17	4%	↓
Catering Services	4,189	1,124	4,193	4	0%	↓
Building Cleaning	1,479	497	1,486	7	0%	↓
Building Cleaning PPP	(241)	(108)	(243)	(2)	1%	↑
Facilities Assistants	2,104	566	1,992	(112)	-5%	↑
Facilities Management	327	119	337	11	3%	↓
Leisure Management	3,141	1,412	3,281	140	4%	↓
Events	120	49	118	(2)	-2%	↑
Total Net Expenditure	17,249	5,207	17,310	61	0%	↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2019/2020
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 July 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Primary Schools	28,200	9,190	28,494	294	1%	↓
Secondary Schools	26,393	9,048	26,605	212	1%	↓
Specialist Educational Provision	14,794	4,604	14,808	14	0%	↓
Psychological Services	508	135	497	(11)	-2%	↑
Sport Development / Active Schools	580	101	579	(0)	0%	↑
Early Education	8,317	3,021	8,075	(242)	-3%	↑
PPP	14,776	5,397	14,560	(217)	-1%	↑
Cultural Services	564	229	567	3	1%	↓
Curriculum for Excellence	182	39	182	0	0%	→
Central Admin	254	106	273	19	8%	↓
Workforce CPD	353	143	367	14	4%	↓
Performance & Improvement	434	146	449	15	4%	↓
Education Development	1,471	357	1,427	(44)	-3%	↑
Raising Attainment - Primary	0	(0)	(0)	(0)	0%	↑
Raising Attainment - Secondary	(0)	0	(0)	0	0%	→
Pupil Equity Fund (including LAC PEF)	(0)	0	(0)	0	0%	→
Total Net Expenditure	96,823	32,516	96,881	58	0%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 ENVIRONMENT AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 July 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Roads Operations	(839)	(41)	(850)	(11)	1%	↑
Roads Services	4,172	991	4,173	1	0%	↓
Total Net Expenditure	3,333	950	3,323	(10)	0%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 July 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Working 4 U	2,997	724	2,997	0	0%	→
Communities	866	234	866	0	0%	→
Homeless Persons	290	438	294	3	1%	↓
Private Sector housing	43	8	47	4	9%	↓
Anti Social Behaviour	529	84	514	(16)	-3%	↑
Total Net Expenditure	4,726	1,488	4,718	(9)	0%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 REGENERATION

APPENDIX 2

PERIOD END DATE

31 July 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Housing Maintenance Trading A/c	(1,078)	(330)	(1,087)	(9)	1%	↑
Housing Asset and Investment	49	1	5	(44)	-90%	↑
Corporate Assets and Capital Investment Programme	(2,147)	(852)	(2,199)	(52)	2%	↑
Economic Development	386	12	391	5	1%	↓
Central Repairs & Maintenance	(238)	(85)	(256)	(18)	8%	↑
Private Sector Housing Grants	83	54	85	2	2%	↓
Consultancy Services	493	110	483	(10)	-2%	↑
Total Net Expenditure	(2,452)	(1,090)	(2,578)	(126)	5%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 July 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Sundry Services	2,311	2,094	2,433	122	5%	↓
Members Allowances, etc	597	193	597	0	0%	→
CPP	14	5	14	0	0%	→
European Employability	510	170	510	0	0%	→
Chief Executive, Directors and Strategic Leads	1,287	451	1,305	18	1%	↓
Total Net Expenditure	4,719	2,913	4,859	140	3%	↓

YEAR END DATE

31 July 2019

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Communications, Culture & Community					
Facilities Assistants	2,104	1,992	(112)	-5%	↑
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				
Mitigating Action	The vacancies have been managed throughout the year taking cognisance of demand from service users to ensure no effect on service delivery				
Anticipated Outcome	Underspend will be achieved				
Leisure Management	3,141	3,281	140	4%	↓
Service Description	Payment to West Dunbartonshire Leisure Trust for leisure services				
Main Issues / Reason for Variance	The reason for this variance is in relation to the projected non achievement in-year of the community facilities saving				
Mitigating Action	Limited action can be taken to reduce this overspend until a firm decision is made as to the future of the community facilities				
Anticipated Outcome	A year end overspend is currently anticipated				
Education , Learning and Attainment					
Primary Schools	28,200	28,494	294	1%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The main variances are in relation to average teacher salaries are greater than assumed in the budget £30k and savings from teacher turnover £80k have not materialised. In addition, we are projecting adverse on cover costs of £160k .				
Mitigating Action	Management will continue to review the service and take action were appropriate to minimise the overspend				
Anticipated Outcome	An overspend is likely to continue				
Secondary Schools	26,393	26,605	212	1%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The main variances are due to a significant drop in demand for school meals and vending machines income for secondary schools £181k and the school meals income budget was overstated by £80k. This is partially offset by non teaching vacancies and projected underspend within the school bus contract				
Mitigating Action	Management will continue to review the service and take action were appropriate to minimise the overspend				
Anticipated Outcome	An adverse variance is likely to continue				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2019/2020
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 July 2019

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Early Education	8,317	8,075	(242)	-3%	↑
Service Description	This services area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	Employee Costs are showing an underspend mainly due to staff vacancies. Some of this is roll-related (and will change as roll numbers rise during the year) and some is due to delays in the recruitment process.				
Mitigating Action	Staffing levels vary continuously basis due to the statutory staff/ children ratios. Vacancies will continue to be monitored to ensure the most efficient use of staffing and financial resources. Recruitment has been ongoing and a number of new starts are anticipated in October. This will ensure that the level of service - dictated by roll numbers - is not adversely affected.				
Anticipated Outcome	A favourable variance is projected at the year end.				
PPP	14,776	14,560	(217)	-1%	↑
Service Description	This service area includes Vale of Leven, Clydebank High and St Peter the Apostle High Schools and St Eunan's Primary School. The costs charged to this service are Property costs and the Unitary charge.				
Main Issues / Reason for Variance	This favourable variance is in relation to lower than anticipated utility costs which reflects 2018/19 outturn				
Mitigating Action	No action required				
Anticipated Outcome	A favourable variance is projected at the year end.				
Regeneration					
Corporate Assets and Capital Investment Programme	(2,147)	(2,199)	(52)	2%	↑
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	The main reason for the anticipated underspend is due to staff vacancies in the current year				
Mitigating Action	Managers working to fill current vacancies				
Anticipated Outcome	An underspend will be achieved				

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 July 2019

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%
Other				

Contingency Fund	0	(180)	(180)	0%	↑
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 to the budget for the charge for Carbon Reduction Commitment no longer being required				
Mitigating Action	No mitigating action required as variance is favourable.				
Anticipated Outcome	Underspend will be achieved				

WEST DUNBARTONSHIRE COUNCIL
MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2019/20

Appendix 4

Efficiency reference	Efficiency Detail	budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
MA1	Corporate Review of Service Management structures	250,000	250,000	-	
MA2	Resources Service Restructure	317,879	317,879	-	
MA4	Expansion of Pest Control Service	1,500	1,500	-	
MA5	Reduce travel budget by use of pool cars (EH)	2,000	2,000	-	
MA6	Stop providing newspapers, tea, coffee, milk, etc to elected members.	2,000	2,000	-	
MA7	Regulatory Services - service restructure and appropriate capitalisation	105,723	105,723	-	
MA8	Reduce Training Budget	5,000	5,000	-	
MA9	Rationalise software systems within ICT estate to reduce areas of duplication - reducing ongoing licencing costs	30,000	30,000	-	
MA10	Restructure of People & Technology Service	35,041	35,041	-	
MA11	Reduce budget for upskilling of early years workforce - not required due to high levels of qualifications in place	19,319	19,319	-	
MA12	Reduce Payment to Other Bodies - Education due to improved in-house capacity and capabilities	80,000	80,000	-	
MA13	Education Service Rationalisation	81,000	81,000	-	
MA14	Provision of food hygiene training to Working from U and other parts of the Council (Facilities Management) EH	1,000	1,000	-	
MA15	Reduce revenue maintenance budget in Roads following capital investment	50,000	50,000	-	
MA16	Restructure Environment & Neighbourhood services across the 4 services to reflect current service delivery proposals	150,000	127,680	22,320	Not anticipated to be fully achieved due to the timing of VER/VS/redeployment
MA17	Reduction in management fee for WDLT	150,000	150,000	-	
MA18	Capitalisation of staff costs across Roads, Transport and Greenspace as a result of time required to manage the significant capital investment	350,000	350,000	-	
MA19	Undertake a proportion of asbestos surveys in void houses in-house rather than use an external contractor to deliver all survey work.	3,000	3,000	-	

WEST DUNBARTONSHIRE COUNCIL
MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2019/20

Appendix 4

Efficiency reference	Efficiency Detail	budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
MA20	Undertake legionella risk assessments in house rather than using external contractor.	10,000	10,000	-	
MA21	Economic Development - Other Funding - end contribution towards Great Scottish Swim to zero	10,000	10,000	-	
MA22	Regeneration Services restructure	36,409	36,409	-	
MA23	Capitalise appropriate Regeneration team staff costs	50,663	50,663	-	
MA24	Increased capitalisation of staff costs across Asset Management following a review of time spent to manage the significant capital investment	433,000	433,000	-	
MA26	Increased charge to Renfrewshire Council for management of Empty Homes Service	3,000	3,000	-	
MA27	Budget for Internships reduced	15,000	15,000	-	
MA28	Homelessness (Housing Solutions) Service Redesign	25,000	25,000	-	
MA29	30+ employment grant to be incorporated into EU funded programme	35,000	35,000	-	
MA31	Restructure of Anti-Social Behaviour & Estate Caretaking Services	57,528	57,528	-	
SO	Overtime saving	150,000	150,000	-	
MA	Overtime saving	150,000	150,000	-	
SO25	Undertake a review of Community Facilities operated by WDLT	140,000	-	140,000	Savings options have been to Community Consultation and work to identify the best options for delivery of the saving whilst preserving local access to facilities is continuing.
		2,749,062	2,586,742	162,320	

WEST DUNBARTONSHIRE COUNCIL
 GENERAL SERVICES CAPITAL PROGRAMME
 ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 6

MONTH END DATE

31 July 2019

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1	Kilpatrick School - New Build						
	Project Life Financials	10,571	10,687	101%	10,836	265	3%
	Current Year Financials	56	173	306%	321	265	469%
	Project Description	Design and build of construction of Additional Support Needs School.					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date		31-Mar-20	
	Main Issues / Reason for Variance						
	The Final Account has yet to be agreed and will require to be negotiated as the contractor is claiming additional monies beyond the contract sum and available budget, which generates a financial risk that Officers are seeking to mitigate where possible. At present, the forecast outturn is anticipating an overspend in the region of £0.265m which constitutes the additional asbestos removal costs and the final 1.5% retention which there is a contractual obligation to pay. Project was physically complete November 2017 with retentions due to be paid when all defects are rectified. At this time there are two defects still to be resolved, however it is anticipated retention release will occur this financial year.						
	Mitigating Action						
	Opportunities to mitigate are limited at this time. The Council are obligated to make payment, however continue to meet with Hubwest on a monthly basis with a view to agreeing the final account and resolving the financial position.						
	Anticipated Outcome						
	Project complete albeit over budget.						

WEST DUNBARTONSHIRE COUNCIL
 GENERAL SERVICES CAPITAL PROGRAMME
 ANALYSIS OF PROJECTS AT RED ALERT STATUS

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

2	New Balloch Campus						
	Project Life Financials	16,464	16,683	101%	16,704	240	1%
	Current Year Financials	18	16	91%	37	19	106%
	Project Description	Construction of new primary school in Balloch to incorporate St Kessog's PS, Haldane PS and Jamestown PS and EE&CC.					
	Project Lifecycle	Planned End Date	31-Mar-20	Actual End Date	31-Mar-20		
	Main Issues / Reason for Variance	The main construction project reached the end of the defect rectification period on 9 February 2019, however retention of £0.155m is currently being held which will be released when the Making Good Defects certificate is issued Autumn 2019. Haldane School demolition works were certified complete March 2019. The overall project is reporting an anticipated overspend of £0.240m at this time and is expected to be financially complete by 31 March 2020.					
	Mitigating Action	None available					
	Anticipated Outcome	Delivery of project on programme, however forecast overspend in the region of £0.240m					

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

3	New Westbridgend Community Centre						
	Project Life Financials	675	40	6%	675	(0)	0%
	Current Year Financials	635	0	0%	0	(635)	-100%
	Project Description	New Westbridgend Community Centre.					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
	Main Issues / Reason for Variance						
	The demolition of the old Community Centre was completed end of October 2017 with retentions paid October 2018. Meeting with newly constituted community group has taken place and once it has been confirmed that they are in a position to take over running the establishment officers will progress to the design of the new community centre. The project is currently at feasibility stage with the next progress meeting scheduled for August. At this time it is estimated there will be no spend in 2019/20.						
	Mitigating Action						
	None available at this time due to the difficulty in forming community group, and changing group members.						
	Anticipated Outcome						
	Project to be delivered later than anticipated due to difficulty in forming community group but still anticipated to deliver within budget.						

WEST DUNBARTONSHIRE COUNCIL
 GENERAL SERVICES CAPITAL PROGRAMME
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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

4	A813 Road Improvement Phase 1						
	Project Life Financials	2,325	723	31%	2,325	0	0%
	Current Year Financials	836	9	1%	500	(336)	-40%
	Project Description	A813 Road Improvement Phase 1					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date		31-Mar-21	
	Main Issues / Reason for Variance						
	Further works have been identified as part of a project anticipated to commence autumn 2019. Project works will include resurfacing Dumbarton to Lions Gate, and consultancy and potential local land purchase. At this time it is anticipated that an element of these works will be required to be rephased to 2020/21 due to works being carried out by Scottish Power before project work can commence. This project will also be effected by the closure of Lomond Bridge therefore at this time it anticipated that only £0.500m of the budget will be spent in 2019/20 with £0.336m required to be rephased to 2020/21.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	To provide an improved A813.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

5	Protective overcoating to 4 over bridges River Leven						
	Project Life Financials	1,080	0	0%	1,080	0	0%
	Current Year Financials	270	0	0%	100	(170)	-63%
	Project Description	To overcoat 4 bridges over River Leven					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	Main Issues / Reason for Variance	Remedial work required to Bonhill Bridge, Dumbarton Bridge, Artizan Bridge and Footbridge from Renton to Vale of Leven Industrial Estate. Works have been delayed due to a longer than expected procurement process with preparation of tender documentation taking longer the anticipated and the time taken to prepare the work packages required for the structures, therefore it is expected that only £0.100m of the budget will be spent in 2019/20. Physical works anticipated to commence late 2019/20, with retentions due 2020/21. £0.170m is required to be rephased to 2020/21.					
	Mitigating Action	None available at this time.					
	Anticipated Outcome	Project will be delivered later than originally anticipated.					

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

6 Office Rationalisation						
Project Life Financials	21,962	21,652	99%	22,079	117	1%
Current Year Financials	490	180	37%	607	117	24%
Project Description	Delivery of office rationalisation programme.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	30-Sep-19		
Main Issues / Reason for Variance						
New Dumbarton Office has been opened to staff from 21 May 2018. On completion of final defects, the final account and retention settlement of £0.250m will be paid September 2019, thereafter the remaining HES grant of £0.50m will be awarded. Contractor was awarded following the December 2018 Tender Committee to carry out the demolition for Garshake. Demolition commenced 25 February with a 36 week programme and currently projecting an overspend of approx. £0.117m. The current overall project overspend is due to additional asbestos removal and costs associated with the clearance of Garshake as well as unforeseen internal recharges and variations to project delivery.						
Mitigating Action						
None available due to additional asbestos removal.						
Anticipated Outcome						
Project delivered at a higher cost that budgeted.						

WEST DUNBARTONSHIRE COUNCIL
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 ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 6

MONTH END DATE

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

7	Regeneration Fund						
	Project Life Financials	15,082	457	3%	15,082	0	0%
	Current Year Financials	1,351	352	26%	500	(851)	-63%
	Project Description	Funding to implement major regeneration projects linked to community charrettes. (Created through underspend from Education)					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
	Main Issues / Reason for Variance	Significant risks remain with gaining landowner approval for the construction of the path at Dumbarton waterfront, and the impact on expenditure will be monitored. The foreshore works are anticipated to be on site by September on the Turnberry site, but no approval has yet been received from Dumbarton FC to undertake the same works on their site, meaning that only £0.300m from the £0.500m estimated for this work will likely be spent. At this stage, it is unlikely that the remainder of the budget for the entire waterfront pathway will be committed this financial year, however some will be used for enabling works.					
	Mitigating Action	Project complexity and the need to programme some works to avoid busy tourism periods and reliance on third parties means that mitigation is challenging.					
	Anticipated Outcome	Progress towards delivery of planned projects from Economic Development Strategy and Charrette Action Plans albeit later than originally anticipated.					

WEST DUNBARTONSHIRE COUNCIL
 GENERAL SERVICES CAPITAL PROGRAMME
 ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 7

MONTH END DATE

31 July 2019

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1 Clydebank Community Sports Hub						
Project Life Financials	3,915	3,861	99%	3,955	40	1%
Current Year Financials	54	0	0%	94	40	74%
Project Description	Creation of a community and sport hub.					
Project Lifecycle	Planned End Date	31-Aug-19	Forecast End Date	30-Nov-19		
Main Issues / Reason for Variance						
The forecast outturn is an overspend in the region of £0.040m. Officers continue to work with CBC to agree the Final Account and forecast spend in 2019/20 relates to the final retention release and pitch maintenance payments which is expected November 2019.						
Mitigating Action						
WDC are contractually obliged to pay the projected overspend. Officers continue to meet with the project QS and CBC regularly, with a view to agreeing the final account at the earliest opportunity.						
Anticipated Outcome						
New facility has been operational since October 2018. Project reporting a projected overspend.						

WEST DUNBARTONSHIRE COUNCIL
 GENERAL SERVICES CAPITAL PROGRAMME
 ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 7

MONTH END DATE

31 July 2019

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4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

2	Oil to Gas Conversion						
	Project Life Financials	187	14	8%	187	0	0%
	Current Year Financials	187	14	8%	50	(137)	-73%
	Project Description	Oil to Gas Conversion in council buildings.					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date		30-Apr-20	
	Main Issues / Reason for Variance	Project has not progressed as originally planned due to a change in personnel and prioritisation of workload and resources. Carleith only is progressing in 2019/20 and expected to be out to tender by end of October 2019 with a revised budget estimate £107K. Physical works will be carried out in April 2020 school recess with £0.050m spend anticipated in 2019/20. Braehead has been postponed due to high gas supply cost resulting in need for additional funding than that available so review of design is required.					
	Mitigating Action	None available at this time due to time required to fully scope project works.					
	Anticipated Outcome	Project will be delivered later than anticipated.					

WEST DUNBARTONSHIRE COUNCIL
 GENERAL SERVICES CAPITAL PROGRAMME
 ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 7

MONTH END DATE

31 July 2019

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

3	Leisure Energy projects - air handling units, upgrade lighting, circulating pumps, and draught proofing					
Project Life Financials	290	60	21%	290	0	0%
Current Year Financials	231	1	0%	150	(81)	-35%
Project Description	Measures to be installed at both Meadow Centre & Vale of Leven Swimming Pool; new pool hall Air Handling Units, upgrade lighting, circulating pumps Vale of Leven Swimming Pool, internal and external lighting and draught proofing.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
Main Issues / Reason for Variance						
Works to be completed relate to Air Handling Unit (AHU) upgrades at Meadow Centre. It was decided that installing an air handling unit outside would minimise disruption to customers, staff and business. Structural engineers were required to carry out soil samples to confirm the ground was suitable to build an external base for the unit however the positive result took a considerable amount of time to return. More recent delays relate to the design and details of the new foundation slab and requires to be re-configured due to the discovery of the unusually large projection of the foundation from the face of the main building. This altered the concept of the design of the proposed foundations so further works were required before it could go to tender. Tenders have now been evaluated and are awaiting planning approval. At this time forecast spend in 2019/20 is £0.150m with £0.081m required to be rephased to 2020/21.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To install air handling units, upgrade lighting, circulating pumps and draught proofing to improve energy efficiency in leisure centres. Project expected to deliver within budget albeit later than first anticipated.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME

APPENDIX 8

ANALYSIS OF PROJECTS AT GREEN ALERT STATUS WHERE CURRENT YEAR VARIANCE IS OVER £0.050M

MONTH END DATE

31 July 2019

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1	Heritage Capital Fund						
	Project Life Financials	4,000	0	0%	4,000	0	0%
	Current Year Financials	350	0	0%	597	247	0%
	Project Description	Heritage Capital Fund.					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date		31-Mar-22	
	Main Issues / Reason for Variance	Council approved a £4m investment in Cultural assets in March 2018. In February 2019 the Cultural Committee approved a £0.330m investment in Alexandria Library, a £0.015m investment in consultancy work to scope out a museum at Clydebanks Library, and in April 2019 approved £0.252m to upgrade Clydebanks Town Hall roof. A further proposal for the redevelopment of Clydebanks Town Hall will go to Committee during 2019/20. These approvals have accelerated budget spend ahead of the originally planned phasing for 2019/20, however there will be no overspend on the project life budget.					
	Mitigating Action	None required					
	Anticipated Outcome	Project to be delivered on budget and within revised timescale.					

WEST DUNBARTONSHIRE COUNCIL
 GENERAL SERVICES CAPITAL PROGRAMME
 ANALYSIS OF RESOURCES WHERE CURRENT YEAR VARIANCE IS OVER £0.050M

APPENDIX 9

MONTH END DATE

31 July 2019

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Forecast Variance	
	£000	£000	%	£000	£000	%

1	Ring Fenced Government Grant Funding					
	Project Life Financials	(45,584)	(2,870)	6%	(45,906)	(323) 1%
	Current Year Financials	(8,699)	(429)	5%	(8,984)	(285) 3%
	Project Description	This is ring fenced grant funding which is primarily anticipated to be received from the Scottish Government and relates to Cycling, Walking, Safer Streets, Gruggies Burn Flood works, Early Years funding, City Deal and Town Centre Fund.				
	Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26	
	Main Issues / Reason for Variance					
	Main variance relates to Early Years Funding and Exxon City Deal grant not anticipated to be applied in 2019/20 due to spend levels.					
	Mitigating Action					
	Mitigating actions are detailed within the appropriate status updates.					
	Anticipated Outcome					
	Specific grants applied in year will be less than anticipated in 2019/20					

WEST DUNBARTONSHIRE COUNCIL
 GENERAL SERVICES CAPITAL PROGRAMME
 ANALYSIS OF RESOURCES WHERE CURRENT YEAR VARIANCE IS OVER £0.050M

APPENDIX 9

MONTH END DATE

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PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Forecast Variance	
	£000	£000	%	£000	£000	%

2 Prudential Borrowing						
Project Life Financials	(151,422)	(121,808)	80%	(152,917)	(1,494)	1%
Current Year Financials	(36,723)	(5,907)	16%	(35,149)	1,574	-4%
Project Description	Prudential borrowing is long term borrowing from financial institutions that has been approved for the purposes of funding capital expenditure					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Prudential borrowing in 2019/20 is likely to be less than budgeted due to programme re-phasing						
Mitigating Action						
Prudential borrowing is impacted by programme delivery therefore mitigating action is detailed in the red and amber analysis						
Anticipated Outcome						
While prudential borrowing requirement is likely to be less than budgeted in the current financial year this is anticipated to catch up over the programme life.						