

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/2021
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

PERIOD END DATE

31 December 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Audit	134	84	(50)	-37%	↑
Service Description	Internal audit of council services.				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	It is anticipated that the underspend will continue throughout the year				
Finance	1,402	1,422	20	1%	↓
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, however this is being offset by an increase in anticipated income.				
Mitigating Action	The position continues to be monitored by management to identify any savings which may help reduce this position				
Anticipated Outcome	An adverse variance is likely				
Cost of Collection of Rates	20	16	(4)	-20%	↑
Service Description	This service collects Non Domestic Rates from local (and some national) organisations on behalf of Scottish Government				
Main Issues / Reason for Variance	Although there is a small overall adverse variance there is a large adverse variance in Payment to Other Bodies which is the Covid 19 Business Rates Grants, however this will be offset in total by income received				
Mitigating Action	No action required				
Anticipated Outcome	Overspend is anticipated				
Procurement	550	494	(56)	-10%	↑
Service Description	This service provides a purchasing & procurement service for the Council				
Main Issues / Reason for Variance	Main reason for favourable variance is vacancies, this is being partially offset by an anticipated reduction in budgeted income.				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	Underspend is anticipated				

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

Central Admin Support	2,416	2,300	(116)	-5%	↑
Service Description	This services deals with administration functions within the Authority				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	It is anticipated that the underspend will continue throughout the year				

Planning	584	638	54	9%	↓
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	There are two main reasons for the adverse variance, income is lower than budgeted due to cancelled or delayed building projects, note this is not as a direct result of Covid 19. This adverse variance is being partially offset by a favourable variance in staff costs as there are a number of vacant posts.				
Mitigating Action	No action required				
Anticipated Outcome	Overspend is anticipated				

Information Services	4,065	4,071	6	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	There are three variances within this budget. Staffing is adverse due to a shortfall in achieving turnover and payments to other bodies is adverse due to increased telephony costs. These are being offset by additional income to be received for both staff costs and the increased telephony costs.				
Mitigating Action	Limited action can be taken but officers will continue to monitor the				
Anticipated Outcome	An overspend is likely				

Clydebank Town Hall	445	344	(101)	-23%	↑
Service Description	The service provides civic accommodation and facilities within Clydebank				
Main Issues / Reason for Variance	The main reason for the variance is that the vacancies held are unlikely to be filled in 20/21.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	An underspend is anticipated.				

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

Office Accommodation	1,485	1,415	(70)	-5%	↑
Service Description	Provision of Shared Office Accommodation				
Main Issues / Reason for Variance	The variance is due mainly to upkeep of grounds, postage, electricity and gas being lower than budgeted.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	An underspend is anticipated.				

Catering Services	4,385	4,298	(87)	-2%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	There has been a reduction in food purchases with the closure of schools and Early Years facilities. Take-up of meals since the reopening of the schools has been lower than normal for a number of reasons eg lower pupil numbers due to self-isolation etc				
Mitigating Action	None required although the service will be continually monitored				
Anticipated Outcome	Underspend by year-end				

Building Cleaning	1,473	1,474	2	0%	↓
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	Turnover not achieved				
Mitigating Action	Limited action possible. Budget will continue to be monitored.				
Anticipated Outcome	Overspend likely				