

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
SUMMARY

APPENDIX 1

PERIOD END DATE

31 January 2021

Department Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	£000	%		£000
Resources	6,031	9,029	5,888	(143)	-2%	↑	(4)
Regulatory and Regeneration	3,249	2,588	3,237	(12)	0%	↑	1
People & Technology	6,284	5,742	6,298	14	0%	↓	17
Citizens, Culture and Facilities	17,163	14,236	16,894	(269)	-2%	↑	(310)
Education, Learning and Attainment	100,859	79,978	101,488	629	1%	↓	96
Roads and Neighbourhood	13,506	11,734	14,361	855	6%	↓	279
Housing and Employability	4,672	3,818	4,714	42	1%	↓	12
Supply, Distribution and Property	(1,331)	1,383	(841)	490	-37%	↓	137
Miscellaneous Services	6,132	5,522	6,364	232	4%	↓	240
Loan Charges	7,072	5,654	6,785	(287)	-4%	↑	(287)
Requisition (VJB)	728	607	728	0	0%	→	0
Requisition (SPT)	1,592	1,326	1,592	0	0%	→	0
Requisition (CJP)	1,742	1,452	1,742	0	0%	→	0
Requisition (HSCP)	70,874	59,062	70,874	0	0%	→	0
Non GAE Allocation	(7,173)	(5,424)	(6,509)	664	-9%	↓	0
Contingency Fund	0	0	0	0	0%	→	0
Net Covid position	5,506	3,186	5,739	233	4%	→	0
Total Expenditure	236,904	199,893	239,354	2,450	1%	↓	46
Council Tax/CT Replacement Scheme	(36,620)	(30,807)	(36,620)	0	0%	→	0
Revenue Support Grant/ NDR	(191,648)	(180,912)	(191,648)	0	0%	→	0
Covid Funding	(6,526)	0	(6,526)	0	0%	→	0
Use of Reserves	(2,110)	(1,758)	(2,110)	0	0%	→	0
Total Resources	(236,904)	(213,477)	(236,904)	0	0%	→	0
Net Expenditure	(0)	(13,585)	2,450	2,450	1.03%	↓	46

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 January 2021

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	£000	%	£000	£000	
Audit	134	249	82	(52)	-39%	↑	(0)	(52)
Central Administration Support	2,416	1,817	2,290	(126)	-5%	↑	(1)	(125)
Finance	1,402	1,342	1,422	20	1%	↓	(1)	21
Rent Rebates & Allowances	(231)	(255)	(231)	0	0%	→	0	0
Revenues & Benefits	2,791	2,510	2,802	11	0%	↓	(2)	13
Finance Business Centre	287	221	288	1	0%	↓	(0)	1
Cost of Collection of Rates	20	3,381	17	(3)	-15%	↑	0	(3)
Cost of Collection of Council Tax	(788)	(236)	(782)	6	-1%	↓	0	6
Total Net Expenditure	6,031	9,029	5,888	(143)	-2%	↑	(4)	(139)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE

31 January 2021

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%		£000	£000
Democratic and Registration Service	815	629	789	(26)	(0)	↑	(4)	(22)
Environmental Health	692	538	673	(19)	(0)	↑	(5)	(14)
Licensing	(74)	(107)	(74)	0	0	→	0	0
Legal Services	957	824	938	(19)	(0)	↑	(0)	(19)
Planning	634	516	673	39	0	↓	(3)	42
Economic Development	225	188	238	13	0	↓	0	13
Total Net Expenditure	3,249	2,588	3,237	(12)	(0)	↑	(13)	1

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 January 2021

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Transactional Services	690	546	697	7	1%	↓	(0) 7
Human Resources (including risk)	1,225	994	1,242	17	1%	↓	(2) 19
Information Services	4,065	3,980	4,080	15	0%	↓	(1) 16
Change Support	304	222	279	(25)	-8%	↑	(1) (24)
Total Net Expenditure	6,284	5,742	6,298	14	0%	↓	(3) 17

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
CITIZENS, CULTURE AND FACILITIES

APPENDIX 2

PERIOD END DATE

31 January 2021

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%		£000	£000
Communications & Marketing	313	274	306	(7)	-2%	↑	0	(7)
Citizen Services	1,350	1,070	1,340	(10)	-1%	↑	0	(10)
Performance & Strategy	342	244	302	(40)	-12%	↑	0	(40)
Libraries, Museums, Culture	1,591	1,263	1,583	(8)	-1%	↑	26	(34)
Arts and Heritage	369	305	371	2	1%	↓	0	2
Office Accommodation	1,481	1,101	1,418	(63)	-4%	↑	0	(63)
Clydebank Town Hall	444	290	333	(111)	-25%	↑	0	(111)
Catering Services	4,385	3,089	4,372	(13)	0%	↑	0	(13)
Building Cleaning	1,473	1,413	1,495	22	1%	↓	0	22
Building Cleaning PPP	(292)	(283)	(302)	(10)	3%	↑	0	(10)
Facilities Assistants	1,916	1,506	1,911	(5)	0%	↑	14	(19)
Facilities Management	334	263	308	(27)	-8%	↑	0	(27)
Leisure Management	3,458	3,701	3,458	0	0%	→	0	0
Events	0	0	0	0	0%	↓	0	0
Total Net Expenditure	17,163	14,236	16,894	(269)	-2%	↑	41	(310)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 January 2021

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	£000	%	£000	£000	
Primary Schools	28,805	23,510	28,867	62	0%	↓	135	(73)
Secondary Schools	28,917	23,908	29,226	309	1%	↓	149	160
Specialist Educational Provision	16,501	12,923	16,848	347	2%	↓	181	166
Psychological Services	484	429	465	(19)	-4%	↑	0	(19)
Sport Development / Active Schools	590	407	589	(1)	0%	↑	0	(1)
Early Education	8,195	2,036	8,095	(100)	-1%	↑	14	(114)
PPP	14,490	14,534	14,494	4	0%	↓	22	(18)
Creative Arts	594	473	573	(21)	-4%	↑	0	(21)
Curriculum for Excellence	61	70	70	9	15%	↓	0	9
Central Admin	184	196	220	36	20%	↓	17	19
Workforce CPD	310	197	261	(49)	-16%	↑	0	(49)
Performance & Improvement	448	378	469	21	5%	↓	15	6
Education Development	1,280	917	1,311	31	2%	↓	0	31
Raising Attainment - Primary	0	0	0	0	0%	→	0	0
Raising Attainment - Secondary	0	0	0	0	0%	→	0	0
Pupil Equity Fund (including LAC PEF)	0	0	0	0	0%	→	0	0
Total Net Expenditure	100,859	79,978	101,488	629	1%	↓	533	96

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 January 2021

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%		£000	£000
Roads Operations	(1,145)	251	(18)	1,128	-98%	↓	975	152
Roads Services	3,908	2,507	3,259	(649)	-17%	↑	(676)	28
Transport, Fleet & Maintenance Services	(506)	22	(498)	7	-1%	↓	7	0
Grounds Maintenance & Street Cleaning Client	7,360	6,133	7,360	0	0%	→	0	0
Outdoor Services	244	99	177	(67)	-27%	↑	0	(67)
Burial Grounds	(157)	(59)	(195)	(37)	24%	↑	0	(37)
Crematorium	(999)	(727)	(970)	30	-3%	↓	0	30
Waste Services	7,542	6,599	7,938	396	5%	↓	270	126
Depots	0	0	0	0	0%	→	0	0
Ground Maintenance & Street Cleaning Trading A/c	(2,741)	(3,092)	(2,693)	48	-2%	↓	0	48
Total Net Expenditure	13,506	11,734	14,361	856	6%	↓	576	280

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 January 2021

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%		£000	£000
Working 4 U	2,728	2,389	2,735	7	0%	↓	30	(23)
Communities	876	611	874	(2)	0%	↑	0	(2)
Homeless Persons	533	351	530	(3)	-1%	↑	0	(3)
Private Sector housing	42	35	42	1	2%	↓	0	1
Anti Social Behaviour	493	433	533	40	8%	↓	0	40
Total Net Expenditure	4,672	3,818	4,714	43	1%	↓	30	13

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
SUPPLY, DISTRIBUTION AND PROPERTY

APPENDIX 2

PERIOD END DATE

31 January 2021

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	£000	%	£000	£000	
Housing Maintenance Trading A/c	340	714	490	150	44%	↓	150	0
Housing Asset and Investment	48	2	3	(45)	-94%	↑	0	(45)
Corporate Assets and Capital Investment Programme	(2,927)	(917)	(2,629)	298	-10%	↓	214	84
Procurement	550	695	491	(59)	-11%	↑	(11)	(48)
Corporate Asset Maintenance	(12)	67	95	107	-892%	↓	0	107
Private Sector Housing Grants	11	(139)	12	1	9%	↓	0	1
Consultancy Services	659	961	697	38	6%	↓	0	38
Total Net Expenditure	(1,331)	1,383	(841)	490	-37%	↓	354	137

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 January 2021

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%		£000	£000
Sundry Services	3,727	3,773	3,974	247	7%	↓	0	247
Members Allowances, etc	599	469	582	(17)	-3%	↑	0	(17)
European Employability	510	425	510	0	0%	→	0	0
Chief Executive, Directors and Strategic Leads	1,296	855	1,298	2	0%	↓	(8)	10
Total Net Expenditure	6,132	5,522	6,364	232	4%	↓	(8)	240

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
COVID - LOCAL GOVERNMENT HARDSHIP FUND

PERIOD END DATE

31 January 2021

Scottish Government Local Govt Funding	WDC allocation	Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance
£000	£000	Service Summary	£000	£000	£000	£000 %
(155,000)	(2,729)	Local Government Income	(2,729)	0	(2,729)	0 0%
(50,000)	(880)	Hardship Fund	(880)	0	(880)	0 0%
(70,000)	(684)	Food - Grant Income	(684)	0	(684)	0 0%
		Additional funding (Free School Meals and Additional SGovt)	(632)	0	(632)	0 0%
		Additional consequentials	(862)	0	(862)	0 0%
		Support for individuals at risk (non SWF)	(140)	0	(140)	0 0%
(90,000)	(599)	Loss of income*	(599)	0	(599)	0 0%
		Funding total	(6,526)	0	(6,526)	0 0%
		Council Service budget adjustments due to covid (funding provided to services)	1,804	0	1,804	0 0%
		Council Service controllable spend budget adjustments due to covid	(784)	0	(784)	0 0%
		Budget available total	(5,506)	0	(5,506)	0 0%
		General spend held centrally**	4,050	1,870	4,283	233 6%
		Support for individuals at risk (non SWF)	140	0	140	0 0%
		Catering Spend	1,316	1,316	1,316	0 0%
		Spend total	5,506	3,186	5,739	233 6%
		Net Expenditure	0	3,186	233	233 0%

* please note that the Council allocation (less ALEO's allocation, WDLT) is provisional based upon £90m being received from UK government - this value will increase

** please note that there remains variances within services due to increases in demand/ lost income/ reduced costs that are due to covid which requires to be considered against the income received as Government Funding

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 January 2021

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

Resources

Audit	134	82	(52)	-39%	↑
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				

Central Administration Support	2,416	2,290	(126)	-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				

Citizens, Culture and Facilities

Office Accommodation	1,481	1,418	(63)	-4%	→
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.				

Clydebank Town Hall	444	333	(111)	-25%	↑
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 and running costs (utilities and supplies) have been reduced with the limited use of the building.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	An underspend is anticipated.				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 January 2021

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%
Education , Learning and Attainment				

Primary Schools	28,805	28,867	62	0%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	<p>The main variances arise due to an overspend in employee costs (£307k) mainly because savings from teacher turnover have not materialised and unbudgeted maternity pay. There is an anticipated overspend against heating costs as a result of increased ventilation (although this has been reduced following recent school closures) and against other property costs as part of our covid response measures. However, at this stage it is anticipated that these heating costs and property adaptation costs will be covered by a combination of additional SG grant and our own financial flexibilities. Income covering these costs has been brought in to the BCR. Covid has impacted on our ability to roll out the extension of free school meals in the primaries from the October week by delaying work on kitchens and dining areas. As a consequence of this delay there is now a favourable variance anticipated against school meals income (£30k). However, this would have been considerably more (£163k) had the schools remained open in 2021 (the impact on school meals income is uncertain should schools reopen before the end of March). Property costs have also been reallocated to Early Years to reflect the pre 5 presence in certain primaries.</p>				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend primarily because of turnover not being achieved				

YEAR END DATE

31 January 2021

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Secondary Schools	28,917	29,226	309	1%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	Savings from teacher turnover have not materialised. There is an anticipated overspend against heating costs as a result of increased ventilation and against other property costs as part of our covid response measures. However, at this stage it is anticipated that these heating costs and property adaptation costs will be covered by a combination of additional SG grant and our own financial flexibilities. With the closure of schools it is now anticipated that income from school meals will be £89k adverse (again the impact on school meals income from any partial reopening of schools before the end of March is uncertain).				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend primarily because of turnover not being achieved				
Specialist Educational Provision	16,501	16,848	347	2%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	Payments to Other Bodies are currently overspent due to more children being placed within residential placements as a result of the more demanding nature of their educational requirements. Residential placements are demand-led and can fluctuate throughout the year. However, at present the number of placements is up almost 11% on last year and the average cost is up almost 10%. Most of the overspend on residential (about 65%) is attributable to covid - either in delays to childrens' hearings or preventing engagement with parents prior to their departure from residential placements. The remainder of the overall variance is attributable to budgeted staff turnover not being realised.				
Mitigating Action	The requirement for Residential Placements are demand-led services and decisions are taken jointly with HSCP following an assessment of the best option for all concerned. However, the actual usage throughout the year will be reviewed regularly to identify where there is scope to reduce the number of placements.				
Anticipated Outcome	If current levels of demand continue then it is anticipated that the Residential budgets will overspend. Staff turnover is unlikely to be achieved.				

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31 January 2021

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Early Education	8,195	8,095	(100)	-1%	↑
Service Description	This services area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	With the closure of some Early Years Services is now anticipated that Food Provision will be underspent by £54k. Employee costs are currently showing an underspend by £44k due to a delay in filling posts and the cover budget will not be fully utilised.				
Mitigating Action	No action required				
Anticipated Outcome	A favourable variance is anticipated				

Roads and Neighbourhood

Roads Operations	(1,145)	(18)	1,128	-98%	↓
Service Description	This service covers the delivery of roads works orders raised				
Main Issues / Reason for Variance	COVID-19 lockdown resulting in work not being able to be carried out resulting in less income being achievable. Partially offset by underspends in materials and transport				
Mitigating Action	This overspend will be offset to some degree by an underspend in Roads services				
Anticipated Outcome	Overspend at year end				

Roads Services	3,908	3,259	(649)	-17%	↑
Service Description	This service relates to Roads design, structures, street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	COVID-19 lockdown resulting in work not being able to be carried out resulting in less recharges come from Roads operation				
Mitigating Action	This underspend is offset to some degree by an underspend in Roads services				
Anticipated Outcome	Work completed will be less than budgeted due to covid				

Outdoor Services	244	177	(67)	-28%	↑
Service Description	This service covers the outdoor sporting facilities provided by WDC and public conveniences				
Main Issues / Reason for Variance	This favourable variance is due mainly to staff vacancies and additional Golf income				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	An underspend is expected at year end				

YEAR END DATE

31 January 2021

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Waste Services	7,542	7,938	396	5%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	There has been a general increase in household rubbish related to home working. There has also been increased costs from recycling contractor due to higher levels of contaminated loads which attract higher rate for processing				
Mitigating Action	The service will commence with a communication strategy as soon as possible to remind residents of how to correctly recycle to reduce contaminated recycling loads				
Anticipated Outcome	Overspend anticipated				

Supply, Distribution and Property

Housing Maintenance Trading A/c	340	490	150	44%	↓
Service Description	This service delivers maintenance and investment services to the council's housing stock.				
Main Issues / Reason for Variance	Business interruption during the 4Q because of the new tier 4 restrictions will reduce income and lead to greater losses than previously forecast.				
Mitigating Action	A successful staff furlough claim made to HMRC. An additional furlough claim has been made for staff furloughed in January. The service will also maximise income during 4Q so as to minimise the loss / adverse variance.				
Anticipated Outcome	A negative variance against the revised budget due to anticipated business interruption in the 4Q. This financial position will be reviewed during the 4Q to take account of any changes to Scottish Govt COVID direction.				

Corporate Assets and Capital Investment Programme	(2,927)	(2,629)	298	-10%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	The projected adverse variance is mainly due to salary capitalisation not anticipated to be fully achieved due to the COVID-19 restrictions. There is also an adverse variance within Non Domestic Rates due to vacant properties.				
Mitigating Action	The budget will continue to be monitored throughout the year and any actions which can be taken to mitigate the overspend are being identified. Further review is ongoing regarding Non Domestic Rates				
Anticipated Outcome	Overspend anticipated				

YEAR END DATE

31 January 2021

Budget Details		Variance Analysis			
		Total Budget	Projected Spend	Variance	RAG Status
		£000	£000	£000	%
Procurement		550	491	(59)	-11% ↑
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				
Corporate Asset Maintenance		(12)	95	107	-892% ↓
Service Description	This service manages and undertakes repairs and maintenance to public buildings				
Main Issues / Reason for Variance	Business interruption anticipate for the remainder of the financial year due to the new tier 4 restrictions will reduce income and lead to greater losses than previously forecast.				
Mitigating Action	A successful staff furlough claim made to HMRC. The service will maximise income during the remainder of the financial year in order to minimise the adverse variance.				
Anticipated Outcome	An adverse variance against the revised budget due to anticipated issues because of restrictions implemented due to COVID-19. This position will continue to be reviewed to take account of any changes to Scottish Government COVID direction.				
Miscellaneous					
Sundry Services		3,727	3,974	247	7% ↓
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 variances within this service, both favourable and adverse. The main favourable variance is due to reduced insurance costs anticipated (due to the level of excesses anticipated), with the main adverse variances being caused by assumptions around the achievement of centrally held savings targets such as commercialisation which may be affected by covid and anticipated property costs of vacant buildings (HSCP properties and playdrome).				
Mitigating Action	Management will continue to monitor and maximise actions taken to achieve a level of savings, where appropriate.				
Anticipated Outcome	An overall underspend is anticipated				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 January 2021

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

Loan Charges	7,072	6,785	(287)	-4%	↑
Service Description	This budget covers the servicing of the Council's external borrowing				
Main Issues / Reason for Variance	This favourable variance is mainly due to the current interest rates for borrowing				
Mitigating Action	None required				
Anticipated Outcome	A favourable variance is anticipated				

Non GAE Allocation	(7,173)	(6,509)	664	-9%	↓
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 adverse variance is due to the allocation of central administration to non GAE services being lower than budgeted due to covid				
Mitigating Action	Limited action can be taken to minimise this overspend.				
Anticipated Outcome	An adverse variance is anticipated				

Net Covid position	5,506	5,739	233	4%	↓
Service Description	This represents the funding from Scottish Government specifically for covid and additional spend identified outwith specific Council Services				
Main Issues / Reason for Variance	The adverse variance is due to a transfer from services of increases in demand/ lost income/ reduced costs that are due to covid, partially offset by income received as Government Funding				
Mitigating Action	Limited action can be taken to minimise this overspend, although management will take action identified to minimise this position.				
Anticipated Outcome	An adverse variance is anticipated				