

**WEST DUNBARTONSHIRE COUNCIL**  
**REVENUE BUDGETARY CONTROL 2019/2020**  
**SUMMARY**

**APPENDIX 1**

**PERIOD END DATE** **31 March 2020**

Department Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Strategic Director - Transformation & Public Sector Reform	615	556	(59)	-10%
Resources	5,495	5,201	(294)	-5%
Regulatory	2,585	2,339	(246)	-9%
People & Technology	6,034	6,004	(30)	0%
Communications, Culture, Community and Facilities	17,041	16,719	(322)	-2%
Education, Learning and Attainment	97,070	98,525	1,455	1%
Environment and Neighbourhood	14,551	13,980	(571)	-4%
Housing and Employability	4,819	4,488	(331)	-7%
Regeneration	(2,678)	(1,178)	1,501	-56%
Miscellaneous Services	5,930	5,160	(770)	-13%
Loan Charges	6,897	6,831	(66)	-1%
Requisition (VJB)	750	750	0	0%
Requisition (SPT)	1,592	1,586	(6)	0%
Requisition (CJP)	1,742	1,742	0	0%
Requisition (HSCP)	67,579	67,579	0	0%
Non GAE Allocation	(6,953)	(7,000)	(46)	1%
Contingency Fund	366	0	(366)	-100%
<b>Total Expenditure</b>	<b>223,433</b>	<b>223,283</b>	<b>(150)</b>	<b>0%</b>
Council Tax/CT Replacement Scheme	(34,797)	(34,825)	(28)	0%
Revenue Support Grant/ NDR	(187,606)	(187,709)	(103)	0%
Use of Reserves	(1,030)	(1,030)	0	0%
<b>Total Resources</b>	<b>(223,433)</b>	<b>(223,564)</b>	<b>(131)</b>	<b>0%</b>
<b>Net Expenditure</b>	<b>(0)</b>	<b>(281)</b>	<b>(281)</b>	<b>-0.13%</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
PROCUREMENT

APPENDIX 2

PERIOD END DATE

31 March 2020










Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20		Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>	
Procurement	615	556	(59)	-10%	↑
<b>Total Net Expenditure</b>	<b>615</b>	<b>556</b>	<b>(59)</b>	<b>-10%</b>	↑

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Audit	150	126	(24)	-16% 
Central Administration Support	2,389	2,289	(100)	-4% 
Finance	1,397	1,391	(6)	0% 
Rent Rebates & Allowances	(46)	(221)	(175)	380% 
Revenues & Benefits	2,059	2,052	(7)	0% 
Finance Business Centre	304	297	(7)	-2% 
Cost of Collection of Rates	24	65	41	171% 
Cost of Collection of Council Tax	(782)	(798)	(16)	2% 
<b>Total Net Expenditure</b>	<b>5,495</b>	<b>5,201</b>	<b>(294)</b>	<b>-5%</b> 

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
REGULATORY SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2020






Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20		Annual RAG Status
	£000	£000	£000	%	
Democratic and Registration Service	733	713	(20)	-3%	↑
Environmental Health	668	650	(18)	-3%	↑
Licensing	(120)	(103)	17	-14%	↓
Legal Services	879	866	(13)	-1%	↑
Planning	425	213	(212)	-50%	↑
<b>Total Net Expenditure</b>	<b>2,585</b>	<b>2,339</b>	<b>(246)</b>	<b>-9%</b>	<b>↑</b>

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

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Transactional Services	645	639	(6)	-1% 
Human Resources (including risk)	1,216	1,185	(31)	-3% 
Information Services	3,859	3,881	23	1% 
Change Support	315	299	(16)	-5% 
<b>Total Net Expenditure</b>	<b>6,034</b>	<b>6,004</b>	<b>(30)</b>	<b>0%</b> 

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

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Communications & Marketing	307	313	5	2%
Citizen Services	1,363	1,316	(47)	-3%
Performance & Strategy	347	336	(11)	-3%
Libraries, Museums, Culture	1,701	1,700	(1)	0%
Arts and Heritage	453	407	(46)	-10%
Office Accommodation	1,486	1,492	6	0%
Clydebank Town Hall	376	393	17	5%
Catering Services	4,121	3,885	(236)	-6%
Building Cleaning	1,473	1,505	32	2%
Building Cleaning PPP	(261)	(262)	0	0%
Facilities Assistants	2,087	1,818	(269)	-13%
Facilities Management	327	323	(3)	-1%
Leisure Management	3,141	3,387	246	8%
Events	120	106	(14)	-12%
<b>Total Net Expenditure</b>	<b>17,041</b>	<b>16,719</b>	<b>(321)</b>	<b>-2%</b>

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

APPENDIX 2

PERIOD END DATE

31 March 2020












Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	%	
Primary Schools	27,803	27,929	127	0%	↓
Secondary Schools	26,446	27,557	1,111	4%	↓
Specialist Educational Provision	15,125	16,070	945	6%	↓
Psychological Services	529	427	(102)	-19%	↑
Sport Development / Active Schools	580	580	0	0%	→
Early Education	8,319	8,127	(192)	-2%	↑
PPP	14,776	14,358	(419)	-3%	↑
Cultural Services	563	542	(21)	-4%	↑
Curriculum for Excellence	182	163	(19)	-11%	↑
Central Admin	290	327	38	13%	↓
Workforce CPD	340	309	(31)	-9%	↑
Performance & Improvement	430	421	(9)	-2%	↑
Education Development	1,687	1,715	28	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	97,070	98,525	1,455	1%	↓

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

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Roads Operations	(872)	(1,077)	(205)	24% 
Roads Services	4,169	3,742	(427)	-10% 
Transport, Fleet & Maintenance Services	(431)	(399)	31	-7% 
Grounds Maintenance & Street Cleaning Client	7,363	7,363	0	0% 
Outdoor Services	227	257	30	13% 
Burial Grounds	(139)	(120)	19	-14% 
Crematorium	(948)	(878)	70	-7% 
Waste Services	7,673	7,493	(180)	-2% 
Depots	0	0	0	0% 
Ground Maintenance & Street Cleaning Trading A/c	(2,492)	(2,401)	90	-4% 
<b>Total Net Expenditure</b>	<b>14,551</b>	<b>13,980</b>	<b>(572)</b>	<b>-4%</b> 

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

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20		Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>	
Working 4 U	2,893	2,839	(54)	-2%	↑
Communities	860	842	(18)	-2%	↑
Homeless Persons	508	336	(172)	-34%	↑
Private Sector housing	43	42	(1)	-2%	↑
Anti Social Behaviour	514	429	(85)	-17%	↑
<b>Total Net Expenditure</b>	<b>4,819</b>	<b>4,488</b>	<b>(330)</b>	<b>-7%</b>	<b>↑</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
REGENERATION

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Housing Maintenance Trading A/c	(1,276)	14	1,290	-101% ↓
Housing Asset and Investment	49	6	(43)	-88% ↑
Corporate Assets and Capital Investment Programme	(2,090)	(1,846)	244	-12% ↓
Economic Development	368	332	(35)	-10% ↑
Corporate Asset Maintenance	(238)	(245)	(6)	3% ↑
Private Sector Housing Grants	94	94	(0)	0% ↑
Consultancy Services	415	468	52	13% ↓
<b>Total Net Expenditure</b>	<b>(2,678)</b>	<b>(1,178)</b>	<b>1,501</b>	<b>-56% ↓</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20		Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>	
Sundry Services	3,498	2,702	(796)	-23%	↑
Members Allowances, etc	597	584	(13)	-2%	↑
European Employability	510	510	0	0%	→
Chief Executive, Directors and Strategic Leads	1,325	1,364	39	3%	↓
<b>Total Net Expenditure</b>	<b>5,930</b>	<b>5,160</b>	<b>(770)</b>	<b>-13%</b>	<b>↑</b>

YEAR END DATE

31 March 2020

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

#### Procurement

Procurement	615	556	(59)	-10%	↑
Service Description	This service provides a purchasing & procurement service for the Council				
Main Issues / Reason for Variance	Main reason for the favourable variance is vacancies.				

#### Resources

Central Administration Support	2,389	2,289	(100)	-4%	↑
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				
Rent Rebates & Allowances	(46)	(221)	(175)	380%	↑
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 overpayment recoveries.				

#### Regulatory

Planning	425	213	(212)	-50%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	There are two main reasons for the favourable variance, income is higher than budgeted and there are a number of vacant posts. This is a demand led budget for income and can fluctuate throughout the year.				

#### Communications, Culture, Community and Facilities

Catering Services	4,121	3,885	(236)	-6%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	Although there is an adverse variance against employee costs this is more than offset by income from Early Years expansion (which has resulted in additional expenditure on posts/hours and the provision of meals to the ELCCs).				

YEAR END DATE

31 March 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Spend	Variance		
	£000	£000	£000	%	
Facilities Assistants	2,087	1,818	(269)	-13%	↑
Service Description	This service provides Facility Assistants throughout WDC buildings There has been a reduction in Facilities Assistant overall employee costs for a variety of reasons - rationalisation of schools estate and campus approach; timing of filling vacant posts. In addition there has been an increase in income from additional work managed within the services - such as out of hours cleaning requests and work related to early years expansion.				
Main Issues / Reason for Variance					

Leisure Management	3,141	3,387	246	8%	↓
Service Description	Payment to West Dunbartonshire Leisure Trust for leisure services The savings anticipated in respect of review of community facilities managed by WDLT have not been achieved (£130k) . In addition, the budget was insufficient for the agreed level of management fee (£72k - the budget is set with an assumption on inflationary uplifts which are reviewed and negotiation through the year) and to cover WDLT for the loss of income at Skypoint following the move of Choices to Jamestown (£29k). Income was also under budget.				
Main Issues / Reason for Variance					

#### Education , Learning and Attainment

Primary Schools	27,803	27,929	127	0%	↓
Service Description	This service area includes all Primary Schools.  The main variances arise because teacher salaries are greater than assumed in the budget and savings from teacher turnover have not materialised (£490k) . This has been partly offset by additional income from staff secondments (£157k) and savings within property costs (£287k), mainly utility costs. Income from school meals was £54k below budget. There were net overspends across all remaining budgets of £26k.				
Main Issues / Reason for Variance					

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

**APPENDIX 3**

**YEAR END DATE**

**31 March 2020**

Budget Details	Variance Analysis				RAG Status
	Total Budget	Spend	Variance		
	£000	£000	£000	%	
Secondary Schools	26,446	27,557	1,111	4%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The main adverse variances are within employee costs for probationer teachers where salaries are greater than assumed in the budget and savings from teacher turnover have not materialised (£772k) and cover was greater than budgeted (£175k). There has been a significant drop in demand for school meals and a fall in vending machine income in the secondaries (£147k) and the school meals income budget was overstated (£62k). Income from lets has also dropped significantly (£97k). Adverse variances are also partly offset by non-teaching vacancies (£106k) and an underspend on the school bus contract (£81k).				
Specialist Educational Provision	15,125	16,070	945	6%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	Employee costs are showing an overspend (£175k) as increased resources have been put into Balloch ASN and staff turnover was not achieved. The overspend on day care placements (£254k) and residential placements (£332k) continued throughout the year following the placement of several cases with needs that could not be accommodated within the existing schools' estate. The number of day care placements is 3% higher last year and average placement costs are 7.5% higher. Although the average residential cost placement is marginally less than last year the number of pupils placed in residential is 28% higher than last year. Transport costs, particularly use of taxis, was over budget (£105k). Additional expenditure from other local authorities for pupils placed in WDC helped offset our payments for pupils placed in other local authorities (£76k).				
Psychological Services	529	427	(102)	-19%	↑
Service Description	This service provides Psychological Support to pupils within West Dunbartonshire.				
Main Issues / Reason for Variance	Income from reallocated salaries is now forecast higher than budgeted				

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

APPENDIX 3

YEAR END DATE

31 March 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Spend	Variance		
	£000	£000	£000	%	
Early Education	8,319	8,127	(192)	-2%	↑
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 some will be due to delays in the recruitment process. Income is also greater than budgeted.				
PPP	14,776	14,358	(419)	-3%	↑
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 attributable to lower than anticipated utility costs which reflect the 2018/19 outturn and lower unitary payments.				

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

**APPENDIX 3**

YEAR END DATE

**31 March 2020**

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

**Environment and Neighbourhood**

Roads Operations	(872)	(1,077)	(205)	24%	↑
Service Description	This service covers the delivery of roads works orders raised				
Main Issues / Reason for Variance	The favourable variance is due to increased income from a higher volume of work being completed due to mild winter				

Roads Services	4,169	3,742	(427)	-10%	↑
Service Description	This service covers the roads client function eg design , structures , traffic and School crossing patrollers				
Main Issues / Reason for Variance	The variance related to a variety of reasons - mainly staffing budget is favourable due to vacancies , winter gritting costs are lower due to mild winter and additional income has been received from Capital work				

Crematorium	(948)	(878)	70	-7%	↓
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. Additional overtime has also been incurred - overtime is affected by a number of factors outwith number of cremations				

Waste Services	7,673	7,493	(180)	-2%	↑
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	This favourable variance is a combination of underspend on staffing due to reduced cover requirements and lower publicity/promotions costs				

Ground Maintenance & Street Cleaning Trading A/c	(2,492)	(2,401)	90	-4%	↓
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	The main reason for the adverse variance is a reduction in income due to lower winter gritting charges to Roads services due to mild winter . Note however there is an offsetting favourable variance in Roads				

**Housing and Employability**

Working 4 U	2,893	2,839	(54)	-2%	↑
Service Description	This is the provision of Working 4u service				
Main Issues / Reason for Variance	The favourable variance is mainly due to staff vacancies and lower than anticipated payments to other bodies				

YEAR END DATE

31 March 2020

Budget Details		Variance Analysis			
		Total Budget	Spend	Variance	RAG Status
		£000	£000	£000	%
Homeless Persons		508	336	(172)	-34% ↑
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	There is a favourable income variance in relation to increased DWP income due to high occupancy in homeless accommodation. This is offset to some extent by an adverse variance in cleaning costs due to combination of procurement issues and higher occupancy				
Anti Social Behaviour		514	429	(85)	-17% ↑
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 this does not impact on service delivery.				
Regeneration					
Housing Maintenance Trading A/c		(1,276)	14	1,290	-101% ↓
Service Description	This service delivers a repair and major capital investment service to council housing properties				
Main Issues / Reason for Variance	The variance is due to a higher than budgeted accounting charge for pension obligations. The service achieved its surplus target if one excludes this charge. This charge is negated through an adjustment within sundry services.				
Corporate Assets and Capital Investment Programme		(2,090)	(1,846)	244	-12% ↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	The variance is linked with an overspend in the CRA budget				
Consultancy Services		415	468	52	13% ↓
Service Description	This service provides the architectural support to WDC				
Main Issues / Reason for Variance	The adverse variance is mainly due to the income target not being met for staff recharges due to a change in role and a vacant postion.				

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

APPENDIX 3

YEAR END DATE

31 March 2020

Budget Details		Variance Analysis			
		Total Budget	Spend	Variance	RAG Status
		£000	£000	£000	%
Miscellaneous					
Sundry Services		3,498	2,702	(796)	-23% ↑
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 heading. The main adverse variances identified are in relation to insurance charges - primarily in relation to excesses; ongoing property costs following the closure of some HSCP properties (costs reverting back to the Council, rather than funded by HSCP); pension costs; bad debt provisions; earmarked balances linked with risks associated with future bad debts. These have been offset by the adjustment made to negate the pension accounting charge within HMTA				
Other					
Loan Charges		6,897	6,831	(66)	-1% ↑
Service Description	This budget covers the servicing of the Council's external borrowing				
Main Issues / Reason for Variance	The favourable variance is due to a combination of the final level of capital borrowing required in 2018/19 & the interest charges due following the implementation of the treasury strategy (taking advantage of short term interest rates)				
Contingency Fund		366	0	(366)	-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 to a proportion of the budget for Carbon Reduction Commitment no longer being required and a balance of service budget following the annual recurring variance exercise				
Revenue Support Grant/ NDR		(187,606)	(187,709)	(103)	0% ↑
Service Description	This represents the funding from Scottish Government				
Main Issues / Reason for Variance	The favourable variance is linked with income to be received for BRIS				