

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
SUMMARY

APPENDIX 1

PERIOD END DATE **31 January 2023**

Department Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status	Net Variance attributable to covid*	Underlying Variance excluding covid
	£000	£000	£000	£000	%		£000	£000
Resources	5,582	8,777	5,691	109	2%	↓	0	109
Regulatory and Regeneration	2,732	3,502	2,963	231	8%	↓	0	231
People & Technology	7,134	5,993	6,976	(158)	-2%	↑	0	(158)
Citizens, Culture and Facilities	17,204	15,729	17,171	(33)	0%	↑	91	(124)
Education, Learning and Attainment	110,329	87,426	111,612	1,284	1%	↓	445	839
Roads and Neighbourhood	15,195	22,063	16,778	1,583	10%	↓	0	1,583
Housing and Employability	5,418	4,984	5,502	84	2%	↓	89	(5)
Supply, Distribution and Property	(1,091)	1,659	(948)	143	-13%	↓	47	96
Miscellaneous Services	8,292	6,153	8,504	212	3%	↓	309	(97)
Loan Charges	9,518	8,761	10,513	995	10%	↓	0	995
Capital Receipts used to fund Loan Charges	(2,884)	(711)	(2,884)	0	0%	→	0	0
Requisition (VJB)	765	649	779	14	2%	↓	0	14
Requisition (SPT)	1,632	1,171	1,405	(227)	-14%	↑	0	(227)
Requisition (CJP)	1,694	1,412	1,694	0	0%	→	0	0
Requisition (HSCP)	81,687	68,073	81,687	0	0%	→	0	0
Non GAE Allocation	(7,328)	(6,107)	(7,328)	0	0%	→	0	0
Vacancy Freeze	1,257	0	0	(1,257)	-100%	→	0	(1,257)
Contingency Fund	0	0	0	0	0%	→	0	0
<b>Total Expenditure</b>	<b>257,137</b>	<b>229,532</b>	<b>260,116</b>	<b>2,980</b>	<b>1.16%</b>	<b>↓</b>	<b>981</b>	<b>1,999</b>
Council Tax	(38,126)	(28,673)	(38,126)	-	0%	→	0	0
Revenue Support Grant/ NDR	(211,715)	(193,755)	(211,715)	-	0%	→	0	0
Additional alternative funding for pay award	(2,195)	0	(2,195)	-	0%	→	0	0
Covid Funding (specific and earmarked from 2021/22)	(3,367)	(2,806)	(3,367)	-	0%	→	0	0
Required use of available unearmarked covid funds	0	0	(981)	(981)	0%	→	(981)	0
Capital Receipts used to fund Transformation	(700)	0	(700)	-	0%	→	0	0
Use of Reserves	(1,034)	(862)	(1,034)	-	0%	→	0	0
<b>Total Resources</b>	<b>(257,137)</b>	<b>(226,096)</b>	<b>(258,118)</b>	<b>(981)</b>	<b>0%</b>	<b>↑</b>	<b>(981)</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(0)</b>	<b>3,437</b>	<b>1,999</b>	<b>1,999</b>	<b>0.78%</b>	<b>↓</b>	<b>0</b>	<b>1,999</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Audit	112	289	99	(13)	-12%	0	(13)
Finance	1,431	1,319	1,434	3	0%	0	3
Rent Rebates & Allowances	(341)	2,978	(341)	0	0%	0	0
Revenues & Benefits	2,177	2,078	2,281	104	5%	0	104
Finance Business Centre	309	242	316	7	2%	0	7
Cost of Collection of Rates	17	(14)	2	(15)	-89%	0	(15)
Cost of Collection of Council Tax	(798)	(234)	(798)	(0)	0%	0	(0)
Central Administration Support	2,675	2,119	2,698	23	1%	0	23
<b>Total Net Expenditure</b>	<b>5,582</b>	<b>8,777</b>	<b>5,691</b>	<b>109</b>	<b>2%</b>	<b>0</b>	<b>109</b>

WEST DUNBARTONSHIRE COUNCIL  
 REVENUE BUDGETARY CONTROL 2022/23  
 REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Democratic and Registration Service	771	630	788	17	0	↓	17
Environmental Health	659	594	645	(14)	(0)	↑	(14)
Licensing	(115)	(140)	114	1	(0)	↓	1
Legal Services	766	737	759	(7)	(0)	↑	(7)
Planning	394	513	624	230	1	↓	230
Economic Development	256	1,168	261	5	0	↓	5
<b>Total Net Expenditure</b>	<b>2,732</b>	<b>3,502</b>	<b>2,963</b>	<b>231</b>	<b>0</b>	<b>↓</b>	<b>231</b>

WEST DUNBARTONSHIRE COUNCIL  
 REVENUE BUDGETARY CONTROL 2022/23  
 PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

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Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Transactional Services	762	644	769	7	1%	↓	7
Human Resources (including risk)	1,297	990	1,280	(17)	-1%	↑	(17)
Information Services	4,571	3,986	4,459	(112)	-2%	↑	(112)
Change Support	503	373	468	(35)	-7%	↑	(35)
<b>Total Net Expenditure</b>	<b>7,134</b>	<b>5,993</b>	<b>6,976</b>	<b>(158)</b>	<b>-2%</b>	<b>↑</b>	<b>(158)</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
CITIZENS, CULTURE AND FACILITIES

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Communications & Marketing	279	213	279	(0)	0%	0	(0)
Citizen Services	1,357	1,172	1,439	82	6%	79	3
Performance & Strategy	309	196	283	(27)	-9%	0	(27)
Clydebank Town Hall	342	226	367	25	7%	23	2
Libraries	1,811	1,409	1,812	2	0%	(27)	29
Arts and Heritage	346	296	347	1	0%	0	1
Catering Services	4,793	3,954	4,334	(459)	-10%	0	(459)
Building Cleaning	1,860	1,776	1,909	49	3%	17	33
Building Cleaning PPP	(275)	(269)	(261)	14	-5%	0	14
Facilities Assistants	2,253	1,761	2,245	(8)	0%	0	(8)
Facilities Management	398	257	332	(66)	-17%	0	(66)
Leisure Management	3,642	4,606	3,954	312	9%	0	312
Events	89	131	131	42	47%	0	42
<b>Total Net Expenditure</b>	<b>17,204</b>	<b>15,729</b>	<b>17,171</b>	<b>(33)</b>	<b>0%</b>	<b>91</b>	<b>(124)</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Primary Schools	31,914	25,300	31,025	(889)	-3%	0	(889)
Secondary Schools	31,675	25,179	31,300	(374)	-1%	0	(374)
Specialist Educational Provision	17,290	14,219	19,935	2,645	15%	445	2,200
Psychological Services	583	428	573	(10)	-2%	0	(10)
Sport Development / Active Schools	627	550	627	0	0%	0	0
Early Education	8,864	4,055	8,837	(27)	0%	0	(27)
PPP	15,420	14,981	15,536	116	1%	0	116
Creative Arts	642	470	637	(5)	-1%	0	(5)
Curriculum for Excellence	191	41	191	0	0%	0	0
Central Admin	854	802	852	(2)	0%	0	(2)
Workforce CPD	357	267	323	(34)	-10%	0	(34)
Performance & Improvement	467	281	366	(101)	-22%	0	(101)
Education Development	1,447	853	1,410	(36)	-3%	0	(36)
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
<b>Total Net Expenditure</b>	<b>110,329</b>	<b>87,426</b>	<b>111,612</b>	<b>1,284</b>	<b>1%</b>	<b>445</b>	<b>839</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	£000	%	£000	£000	
Transport, Fleet & Maintenance Services	(518)	382	(388)	130	-25%	↓	0	130
Roads Services	3,055	2,217	3,041	(14)	0%	↑	0	(14)
Grounds Maintenance & Street Cleaning Client	7,503	6,253	7,503	0	0%	→	0	0
Outdoor Services	192	195	228	36	19%	↓	0	36
Burial Grounds	(193)	(457)	(179)	14	-7%	↓	0	14
Crematorium	(1,026)	(752)	(934)	92	-9%	↓	0	92
Waste Services	8,165	7,366	9,332	1,167	14%	↓	0	1,167
Depots	0	426	0	0	0%	→	0	0
Ground Maintenance & Street Cleaning Trading A/c	(1,982)	6,433	(1,824)	158	-8%	↓	0	158
<b>Total Net Expenditure</b>	<b>15,195</b>	<b>22,063</b>	<b>16,778</b>	<b>1,583</b>	<b>10%</b>	<b>↓</b>	<b>0</b>	<b>1,583</b>

WEST DUNBARTONSHIRE COUNCIL  
 REVENUE BUDGETARY CONTROL 2022/23  
 HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Working 4 U	3,431	2,970	3,312	(119)	-3%	0	(119)
Communities	1,010	824	1,011	1	0%	0	1
Homeless Persons	473	841	736	263	56%	89	174
Private Sector housing	32	0	36	4	13%	0	4
Anti Social Behaviour	472	349	407	(65)	-14%	0	(65)
<b>Total Net Expenditure</b>	<b>5,418</b>	<b>4,984</b>	<b>5,502</b>	<b>84</b>	<b>2%</b>	<b>89</b>	<b>(5)</b>



WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
SUPPLY, DISTRIBUTION AND PROPERTY

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	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	(933)	(940)	(940)	(7)	1%	0	(7)
Housing Asset and Investment	46	27	35	(11)	-24%	0	(11)
Corporate Assets and Capital Investment Programme	(2,277)	82	(2,190)	87	-4%	37	50
Office Accommodation	1,268	1,244	1,351	83	7%	10	72
Procurement	362	626	361	(1)	0%	0	(1)
Corporate Asset Maintenance	(203)	(46)	(201)	2	-1%	0	2
Private Sector Housing Grants	79	(184)	81	2	3%	0	2
Consultancy Services	567	849	555	(12)	-2%	0	(12)
<b>Total Net Expenditure</b>	<b>(1,091)</b>	<b>1,659</b>	<b>(948)</b>	<b>143</b>	<b>-13%</b>	<b>47</b>	<b>95</b>

WEST DUNBARTONSHIRE COUNCIL  
 REVENUE BUDGETARY CONTROL 2022/23  
 MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
	£000	£000	£000	£000	%		£000	£000
Sundry Services	5,881	4,325	6,170	289	5%	↓	309	(20)
Members Allowances, etc	653	513	646	(7)	-1%	↑	0	13
European Employability	510	425	510	0	0%	→	0	0
Chief Executive and Chief Officers	1,248	890	1,178	(70)	-6%	↑	0	(67)
<b>Total Net Expenditure</b>	<b>8,292</b>	<b>6,153</b>	<b>8,504</b>	<b>212</b>	<b>3%</b>	<b>↓</b>	<b>309</b>	<b>(74)</b>

YEAR END DATE

31 January 2023

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

**Resources**

Revenues & Benefits	2,177	2,281	104	5%	↓
Service Description	The service provided by this area deal with benefits, council tax and debt recovery.				
Main Issues / Reason for Variance	Additional Covid-19 self-isolation grants are being paid by this service with the cost being offset by additional funding. Vacancies are being covered by overtime therefore targeted turnover savings not being fully achieved. In addition a shortfall in funding for the expected pay inflation agreement is also contributing to the overall adverse variance.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	Overspend is anticipated				

**Regulatory and Regeneration**

Planning	394	624	230	58%	↓
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the adverse variance is that income is lower than budgeted due to cancelled or delayed building projects.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	Overspend is anticipated				

**People & Technology**

Information Services	4,571	4,459	(112)	-2%	↑
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	Supplies and Services is favourable due to computer licence costs projected to cost less than budgeted. A favourable variance is also anticipated for employee cost, printing lease costs, copy costs and Internal income recharges.				
Mitigating Action	None required at this point.				
Anticipated Outcome	Underspend is projected.				

YEAR END DATE

31 January 2023

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

**Citizens, Culture and Facilities**

Catering Services	4,793	4,334	(459)	-10%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	A favourable variance is anticipated in relation to the delay to the free school meal expansion.				
Mitigating Action	None required at present				
Anticipated Outcome	A favourable variance is likely.				

Facilities Management	398	332	(66)	-17%	↑
Service Description	Management and Team Leaders for Facilities Services such as Cleaning, Catering and Facilities Assistants				
Main Issues / Reason for Variance	Vacancies not filled in order to fund pending restructure				
Mitigating Action	None required at present				
Anticipated Outcome	Underspend likely				

Leisure Management	3,642	3,954	312	9%	↓
Service Description	Payment to West Dunbartonshire Leisure Trust for leisure services				
Main Issues / Reason for Variance	Additional fee for Pay Award from WDLT.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	Overspend is projected.				

Citizen Services	1,357	1,439	82	6%	↓
Service Description	This service includes one stop shops and the contact centre				
Main Issues / Reason for Variance	Three call handlers were recruited on 18 month fixed-term contracts to resolve the telephone issues in the Housing Repairs Contact Centre, the funding for this is taken from the Scottish Government COVID-19 general funding.				
Mitigating Action	None required				
Anticipated Outcome	Overspend is projected; the majority of which will be financed by COVID funding.				

YEAR END DATE

31 January 2023

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

Primary Schools	31,914	31,025	(889)	-3%	↑
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The budget was set before the delay to free school meal expansion was confirmed. As primaries 6 & 7 will now not be covered by universal free school meal provision from August 2022 income from school meals will be significantly above the budgeted target income (£225k). This offsets the reduction in school lets income (£15k) . There is also a favourable variance (£665k) against employee costs as the budget was set higher than expenditure would suggest and reduced expenditure from 3 days strike action has been recognised				
Mitigating Action	None necessary				
Anticipated Outcome	Favourable variance anticipated				

Secondary Schools	31,675	31,300	(374)	-1%	↑
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	Income from sale of school meals is currently projected to be less than budgeted (£177k) while income from lets is also lower than expected (£104k). There is a favourable variance against employee costs caused in part by reduced expenditure from 3 days strike action.				
Mitigating Action	None necessary				
Anticipated Outcome	Favourable variance anticipated				

YEAR END DATE

31 January 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Specialist Educational Provision	17,290	19,935	2,645	15%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	<p>The adverse variance within employee costs (£107k) is due to a combination of turnover targets not being achieved , a greater than expected pay award and greater staffing as part of our efforts to minimise external placements , all reduced partly by reduced expenditure from 3 days strike action. Payments to Other Bodies adverse variance is primarily due to Council's decision regarding the division of residential costs between WDC and HSCP exacerbated by the ongoing high demands on the Residential Placements Budget (£2.367m) - the number of residential placements is 6% higher (about 2 placements) than the average for 2021/22. Day placements are also over budget (£199k) as placements are on average about 6 greater than last year.</p>				
Mitigating Action	The requirement for Residential Placements is demand-led 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	adverse variance anticipated				
PPP	15,420	15,536	116	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	There is an overspend because of the increased pressure over the year on gas costs (£57k) ,contract cleaning costs (£41k) and possible payments to BAM for banked hours/change notices (£16k).				
Mitigating Action	None possible				
Anticipated Outcome	An overspend is anticipated				
Performance & Improvement	467	366	(101)	-22%	↑
Service Description	This service covers the monitoring of policies and improvement on curriculum within Education.				
Main Issues / Reason for Variance	The reason for the favourable variance is the number of vacancies throughout the year				
Mitigating Action	none necessary				
Anticipated Outcome	A favourable variance is anticipated				

YEAR END DATE

31 January 2023

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

### Roads and Neighbourhood

Transport, Fleet & Maintenance Services	(518)	(388)	129	-25%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	There is an adverse variance ,albeit continuing to decline, against fuel costs (£111k), which will follow through to higher recharges to services. Favourable variance from diesel recharges is less than the adverse variance from higher prices as initial income target was too high. VTU income remains adverse (£53k) due continuing restrictions on what MOTs are undertaken.				
Mitigating Action	The level of internal recharges is under review				
Anticipated Outcome	Surplus is less than target				
Crematorium	(1,026)	(934)	92	-9%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	Gas costs are higher than budgeted (£52k) while income is projected to be less than budgeted (£27k) . Following the pay award overtime will be over budget (£12k).				
Mitigating Action	Management will continue to monitor all budget heads with a view to minimising the overspend				
Anticipated Outcome	An adverse variance is anticipated				
Waste Services	8,165	9,332	1,168	14%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs are higher (£261k) as projected savings from waste route optimisation ,which depend on operating from a single depot, are not yet achievable and the impact of the higher pay award . Following a dispute with the principal waste removal contractor the agreed increased tonnage cost has resulted in additional expenditure of £730k. Expenditure on bin replacements is higher (£53k) , tyres (£46k), skip hire (£16k) , waste transfer consultancy costs (£34k) and SEPA licence charges (£27k) are greater than anticipated when the budgets were set. Fuel recharges are also greater than budgeted (£147k). These have been partly offset by increased income (£83k) and reduced payments to contractors (£94k).				
Mitigating Action	none possible at present				
Anticipated Outcome	Overspend anticipated				

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Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Ground Maintenance & Street Cleaning Trading A/c	(1,982)	(1,824)	158	-8%	↓
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	Property costs are adverse due to increased gas/electricity costs (£19k) and higher anticipated depot costs (£12k). Fuel (£69k) , vehicle maintenance (£22k), tyres (£12k) and plant/seed/materials/tools costs (£109k) have increased to a level not anticipated when the budget was set. These have been partly offset by vacancies (£74k).				
Mitigating Action	None possible at this time				
Anticipated Outcome	An adverse variance is anticipated				

### Housing and Employability

Working 4 U	3,431	3,312	(119)	-3%	↑
Service Description	This is the provision of Working 4u service				
Main Issues / Reason for Variance	This variance is due to employee costs being lower due to additional external funding being used to fund some existing posts .				
Mitigating Action	None Required				
Anticipated Outcome	A year end underspend is anticipated				



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31 January 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Homeless Persons	473	736	263	56%	↓
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	<p>Several issue are causing this overspend , the main issues are as follows :- Employee costs is expected to overspend as a result of an employee not being included in budget, and also overtime and agency costs incurred. The property costs overspend of £204K is mainly due to higher than budgeted increase in gas and electricity cost ; similarly price of furniture and white goods have significantly increased causing an adverse variance and also increased rental costs of having additional homeless accommodation to meet expected needs. There has also been difficulties in having homeless units turned around and ready when required which has resulted in a forecasted £88K spend on bed and breakfast. £181K of the overspend is offset by anticipated additional income based on current occupancy levels.</p>				
Mitigating Action	<p>Most of this variance is due to inflationary pressures which are not possible to mitigate for since the relevant budget lines are demand led. The rent charged to DWP for homeless should reflect the cost of providing the service so it would be expected that these increases would result in a review of rent to increase in line with cost pressures. However due to the recently announced rent freeze this would not be possible until end of March 2023 at the earliest .</p>				
Anticipated Outcome	A year end overspend in anticipated				
Anti Social Behaviour	472	407	(65)	-14%	↑
Service Description	This is the provision of the anti social behaviour service within the Council area				
Main Issues / Reason for Variance	A favourable variance is anticipated due to the increased recharge of ASB posts to HRA following workload analysis.				
Mitigating Action	None required				
Anticipated Outcome	A year end underspend in Anti-Social Behaviour Service				

YEAR END DATE

31 January 2023

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

### Supply, Distribution and Property

Office Accommodation	1,268	1,351	83	7%	→
Service Description	This service provides the office buildings for the Council.				
Main Issues / Reason for Variance	Rates for NHS24 Aurora House were removed from the 22/23 final budget but these are included in the rental income so now included in the projections. Utilities costs high due to price increases.				
Mitigating Action	None required				
Anticipated Outcome	Overspend projected				

Corporate Assets and Capital Investment Programme	(2,277)	(2,190)	87	-4%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	Promotion of regeneration activities within West Dunbartonshire Council				
Mitigating Action	Income is adverse due to delays in filling staff vacancies on posts that are budgeted to be internally recharged. While these posts are vacant there is no possibility of recharging these. This is being partially offset by a favourable variance in staffing due to the same vacancies.				
Anticipated Outcome	Income and expenditure will continue to be monitored throughout the year.				

### Miscellaneous

Sundry Services	5,881	6,170	289	5%	↓
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	The main reason for this variance relates to the general covid spend which will be required to be funded from unearmarked covid funds.				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	An overall adverse variance is anticipated at this time				

YEAR END DATE

31 January 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Chief Executive and Chief Officers	1,248	1,178	(70)	-6%	↑
Service Description	This budget includes spend relating to the Senior Management Team of the Council				
Main Issues / Reason for Variance	There are two variances occurring in this service. Employee costs are showing a small favourable variance due to two short-term Chief Officer vacancies. In addition there is a large favourable variance due to income from an unbudgeted staff recharge for the first half of the year which has now ended.				
Mitigating Action	None required				
Anticipated Outcome	Favourable outturn expected.				
<b>Other</b>					
Loan Charges	9,518	10,513	995	10%	↓
Service Description	This budget covers the servicing of the Council's external borrowing				
Main Issues / Reason for Variance	The adverse variance is linked with forecast on the cost of short term borrowing with increased interest rates.				
Mitigating Action	Management will continue to monitor and maximise actions taken to reduce any adverse variance, where possible.				
Anticipated Outcome	An adverse variance is anticipated				
Requisition (SPT)	1,632	1,405	(227)	-14%	↑
Service Description	Contribution towards Strathclyde Partnership for Transport				
Main Issues / Reason for Variance	The 22/23 Concessionary Travel Costs having been paid out in 21/22 were not accrued, resulting in an underspend in the current financial year.				
Mitigating Action	None required				
Anticipated Outcome	Favourable outturn expected.				
Vacancy Freeze	1,257	0	(1,257)	-100%	↑
Service Description	This budget represents the removal of budgeted vacancies from service departments.				
Main Issues / Reason for Variance	The favourable variance reflects the non filling of vacancies due to the implementation of recruitment restrictions.				
Mitigating Action	None required				
Anticipated Outcome	A favourable variance is anticipated				

YEAR END DATE

31 January 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Required use of available unearmarked covid funds	0	(981)	(981)	0%	↑
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 variance is funding service related covid costs				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	Any variance will be offset by covid adverse variances within services, or carried forward for future years allocation against covid costs.				