

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/2023
ANALYSIS FOR VARIANCES OVER £50,000

PERIOD END DATE

30 November 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Finance	1,424	1,448	25	2%	↓
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 variance is full turnover savings are not being achieved and a shortfall in additional budget provided for the 22-23 pay award causing an £80k adverse variance on employee costs. However this is being offset by an increase of £31k in anticipated income and an expected underspend of £24k on Supplies & Services.				
Mitigating Action	The position continues to be monitored by management to identify any savings which may help reduce this position				
Anticipated Outcome	A small adverse variance is likely				
Revenues & Benefits	2,168	2,278	110	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				
Environmental Health	666	722	56	8%	↓
Service Description	The 3 Groups within this service (Food and Business Group, Environmental Pollution Group and Community Health Protection Group) are responsible for all aspects of Environmental Health work.				
Main Issues / Reason for Variance	The main reason for the adverse variance is a reduction in expected income for pest control in particular.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Overspend is anticipated				
Planning	392	638	246	63%	↓
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 required				
Anticipated Outcome	Overspend is anticipated				
Information Services	4,565	4,425	(140)	-3%	↑
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 printing lease costs, copy costs and Internal income recharges.				
Mitigating Action	None required at this point.				
Anticipated Outcome	Underspend is projected.				

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	£000	£000	£000	%	
Citizen Services	1,355	1,445	90	7%	↓
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.				
Office Accommodation	1,281	1,333	52	4%	↓
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.				
Mitigating Action	None required				
Anticipated Outcome	Overspend projected				
Catering Services	4,811	4,411	(400)	-8%	↑
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.				
Building Cleaning	1,868	1,936	68	4%	↓
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	The reason for the adverse variance is related to covid related staff costs and has been allocated against the general covid funding.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	Overspend is projected all of which will be financed by COVID funding.				