

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
SUMMARY

APPENDIX 1

PERIOD END DATE 31 July 2022

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	5,522	3,378	5,545	23	0%	↓	0	23
Regulatory and Regeneration	3,141	1,455	2,991	(150)	-5%	↑	0	(150)
People & Technology	7,142	3,036	6,937	(205)	-3%	↑	0	(205)
Citizens, Culture and Facilities	17,940	6,363	17,930	(10)	0%	↑	3	(13)
Education, Learning and Attainment	108,286	36,710	108,331	45	0%	↓	0	45
Roads and Neighbourhood	14,602	8,194	15,050	448	3%	↓	0	448
Housing and Employability	5,315	1,751	5,290	(25)	0%	↑	0	(25)
Supply, Distribution and Property	(2,730)	(327)	(2,821)	(91)	3%	↑	69	(160)
Miscellaneous Services	8,082	1,899	8,156	74	1%	↓	103	(29)
Loan Charges	9,518	3,301	9,903	385	4%	↓	0	385
Capital Receipts used to fund Loan Charges	(2,884)	(149)	(2,884)	0	0%	→	0	0
Requisition (VJB)	765	255	765	0	0%	→	0	0
Requisition (SPT)	1,632	544	1,632	0	0%	→	0	0
Requisition (CJP)	1,694	565	1,694	0	0%	→	0	0
Requisition (HSCP)	81,698	27,233	81,698	0	0%	→	0	0
Non GAE Allocation	(7,328)	(2,443)	(7,328)	0	0%	→	0	0
Contingency Fund	0	0	0	0	0%	→	0	0
<b>Total Expenditure</b>	<b>252,394</b>	<b>91,765</b>	<b>252,888</b>	<b>494</b>	<b>0%</b>	<b>↓</b>	<b>176</b>	<b>318</b>
Council Tax	(38,126)	(9,471)	(38,126)	0	0%	→	0	0
Revenue Support Grant/ NDR	(209,167)	(96,088)	(209,167)	0	0%	→	0	0
Covid Funding (specific and earmarked from 2021/22)	(3,367)	(1,122)	(3,367)	0	0%	→	0	0
Required use of available unearmarked covid funds	0	0	(176)	(176)	0%	→	(176)	0
Capital Receipts used to fund Transformation	(700)	0	(700)	0	0%	→	0	0
Use of Reserves	(1,034)	(345)	(1,034)	0	0%	→	0	0
<b>Total Resources</b>	<b>(252,394)</b>	<b>(107,026)</b>	<b>(252,570)</b>	<b>(176)</b>	<b>0%</b>	<b>↑</b>	<b>(176)</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(0)</b>	<b>(15,261)</b>	<b>318</b>	<b>318</b>	<b>0.13%</b>	<b>↓</b>	<b>0</b>	<b>318</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 July 2022

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	132	116	107	(25)	-19%	0	(25)
Finance	1,398	499	1,431	34	2%	0	34
Rent Rebates & Allowances	(341)	950	(341)	0	0%	0	0
Revenues & Benefits	2,168	989	2,217	49	2%	0	49
Finance Business Centre	303	88	312	9	3%	0	9
Cost of Collection of Rates	19	(13)	10	(9)	-48%	0	(9)
Cost of Collection of Council Tax	(790)	(92)	(790)	0	0%	0	0
Central Administration Support	2,633	842	2,599	(34)	-1%	0	(34)
<b>Total Net Expenditure</b>	<b>5,522</b>	<b>3,378</b>	<b>5,545</b>	<b>23</b>	<b>0%</b>	<b>0</b>	<b>23</b>

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

APPENDIX 2

PERIOD END DATE

31 July 2022

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	788	241	769	(19)	(0)	↑	(19)
Environmental Health	790	223	751	(39)	(0)	↑	(39)
Licensing	(97)	(10)	(120)	(23)	0	↑	(23)
Legal Services	933	294	806	(127)	(0)	↑	(127)
Planning	482	190	534	52	0	↓	52
Economic Development	245	518	251	7	0	↓	7
<b>Total Net Expenditure</b>	<b>3,141</b>	<b>1,455</b>	<b>2,991</b>	<b>(150)</b>	<b>(0)</b>	<b>↑</b>	<b>(150)</b>

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

APPENDIX 2

PERIOD END DATE

31 July 2022

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	719	243	733	14	2%	↓	0	14
Human Resources (including risk)	1,327	369	1,289	(38)	-3%	↑	0	(38)
Information Services	4,529	2,281	4,418	(111)	-2%	↑	0	(111)
Change Support	567	143	497	(70)	-12%	↑	0	(70)
<b>Total Net Expenditure</b>	<b>7,142</b>	<b>3,036</b>	<b>6,937</b>	<b>(205)</b>	<b>-3%</b>	<b>↑</b>	<b>0</b>	<b>(205)</b>

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

APPENDIX 2

PERIOD END DATE

31 July 2022

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
Communications & Marketing	333	83	333	(0)	0%	↑	0	(0)
Citizen Services	1,285	426	1,283	(2)	0%	↑	3	(5)
Performance & Strategy	357	82	336	(21)	-6%	↑	0	(21)
Clydebank Town Hall	458	22	464	5	1%	↓	0	5
Office Accommodation	1,275	243	1,278	3	0%	↓	0	3
Libraries	1,811	498	1,814	3	0%	↓	0	3
Arts and Heritage	371	93	350	(21)	-6%	↑	0	(21)
Catering Services	4,454	1,307	4,527	73	2%	↓	0	73
Building Cleaning	1,703	769	1,637	(66)	-4%	↑	0	(66)
Building Cleaning PPP	(331)	(135)	(331)	0	0%	↓	0	0
Facilities Assistants	2,100	662	2,116	16	1%	↓	0	16
Facilities Management	396	103	396	(0)	0%	↑	0	(0)
Leisure Management	3,638	2,121	3,639	1	0%	↓	0	1
Events	89	88	89	0	0%	↓	0	0
<b>Total Net Expenditure</b>	<b>17,940</b>	<b>6,363</b>	<b>17,930</b>	<b>(10)</b>	<b>0%</b>	<b>↑</b>	<b>3</b>	<b>(13)</b>

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

APPENDIX 2

PERIOD END DATE

31 July 2022

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	31,800	9,969	31,604	(195)	-1%	↑	0	(195)
Secondary Schools	30,984	10,596	31,097	113	0%	↓	0	113
Specialist Educational Provision	16,611	4,611	16,651	40	0%	↓	0	40
Psychological Services	571	203	571	0	0%	→	0	0
Sport Development / Active Schools	627	209	627	0	0%	→	0	0
Early Education	8,415	4,324	8,409	(6)	0%	↑	0	(6)
PPP	15,395	5,612	15,452	57	0%	↓	0	57
Creative Arts	620	222	621	0	0%	↓	0	0
Curriculum for Excellence	202	23	202	0	0%	→	0	0
Central Admin	852	487	855	3	0%	↓	0	3
Workforce CPD	349	87	349	0	0%	→	0	0
Performance & Improvement	453	120	453	0	0%	→	0	0
Education Development	1,407	247	1,440	33	2%	↓	0	33
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>108,286</b>	<b>36,710</b>	<b>108,331</b>	<b>45</b>	<b>0%</b>	<b>↓</b>	<b>0</b>	<b>45</b>

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

APPENDIX 2

PERIOD END DATE

31 July 2022

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	(592)	51	(499)	93	-16%	0	93
Roads Services	2,932	1,306	2,940	8	0%	0	8
Grounds Maintenance & Street Cleaning Client	7,503	2,501	7,503	0	0%	0	0
Outdoor Services	187	55	169	(17)	-9%	0	(17)
Burial Grounds	(193)	(158)	(219)	(26)	13%	0	(26)
Crematorium	(1,031)	(240)	(988)	43	-4%	0	43
Waste Services	8,036	2,224	8,275	239	3%	0	239
Depots	0	87	0	0	0%	0	0
Ground Maintenance & Street Cleaning Trading A/c	(2,240)	2,367	(2,131)	108	-5%	0	108
<b>Total Net Expenditure</b>	<b>14,602</b>	<b>8,194</b>	<b>15,050</b>	<b>448</b>	<b>3%</b>	<b>0</b>	<b>448</b>

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

APPENDIX 2

PERIOD END DATE

31 July 2022

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	3,327	938	3,328	1	0%	0	1
Communities	1,051	266	1,019	(32)	-3%	0	(32)
Homeless Persons	436	437	440	4	1%	0	4
Private Sector housing	32	0	35	3	9%	0	3
Anti Social Behaviour	469	110	468	(1)	0%	0	(1)
<b>Total Net Expenditure</b>	<b>5,315</b>	<b>1,751</b>	<b>5,290</b>	<b>(25)</b>	<b>0%</b>	<b>0</b>	<b>(25)</b>



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

APPENDIX 2

PERIOD END DATE

31 July 2022

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	(1,401)	(483)	(1,414)	(13)	1%	0	(13)
Housing Asset and Investment	81	11	31	(50)	-62%	0	(50)
Corporate Assets and Capital Investment Programme	(2,196)	(344)	(2,319)	(123)	6%	69	(192)
Procurement	482	244	479	(3)	-1%	0	(3)
Corporate Asset Maintenance	(266)	(15)	(206)	60	-23%	0	60
Private Sector Housing Grants	79	(58)	80	1	1%	0	1
Consultancy Services	491	318	528	37	7%	0	37
<b>Total Net Expenditure</b>	<b>(2,730)</b>	<b>(327)</b>	<b>(2,821)</b>	<b>(91)</b>	<b>3%</b>	<b>69</b>	<b>(160)</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 July 2022

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
Sundry Services	5,715	1,133	5,860	145	3%	103	46
Members Allowances, etc	620	202	620	0	0%	0	0
European Employability	510	170	510	0	0%	0	0
Chief Executive and Chief Officers	1,237	394	1,166	(71)	-6%	0	(71)
<b>Total Net Expenditure</b>	<b>8,082</b>	<b>1,899</b>	<b>8,156</b>	<b>74</b>	<b>1%</b>	<b>103</b>	<b>(25)</b>

YEAR END DATE

31 July 2022

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

### Regulatory and Regeneration

Legal Services	933	806	(127)	-14%	↑
Service Description	This services provides legal advice to the Council				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies and additional income received.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Underspend is anticipated				

Planning	482	534	52	11%	↓
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 and Employee costs are favourable due to staff vacancies.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Overspend is anticipated				

### People & Technology

Information Services	4,529	4,418	(111)	-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	There are two variances within this budget. Supplies and Services is favourable due to computer licence costs projected to cost less than budgeted. Favourable staffing costs due to vacancies are also contributing to the overall favourable position.				
Mitigating Action	None required at this point.				
Anticipated Outcome	Underspend is projected.				

Change Support	567	497	(70)	-12%	↑
Service Description	This Service enables transformational change and development, it also has the Central Training Budget for the Council.				
Main Issues / Reason for Variance	Employee costs are favourable due to vacancies.				
Mitigating Action	None required				
Anticipated Outcome	An underspend is anticipated				

YEAR END DATE

31 July 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
<b>Citizens, Culture and Facilities</b>					
Catering Services	4,454	4,527	73	2%	↓
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	Main reason for the variance are a one off charge for the early termination charges for contract for vending machines and a higher level of overtime than predicted				
Mitigating Action	A review of the overtime position going forward is underway				
Anticipated Outcome	Overspend is anticipated				
Building Cleaning	1,703	1,637	(66)	-4%	↑
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	The reason for the favourable variance is the number of ongoing vacancies				
Mitigating Action	None required at present				
Anticipated Outcome	Underspend likely				
<b>Education , Learning and Attainment</b>					
Primary Schools	31,800	31,604	(195)	-1%	↑
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 income from school meals will be significantly above the budgeted target income (£170k) The increase clothing grants (£10k) has been offset by a favourable variance on employee costs (£25k) and property costs (£22k)				
Mitigating Action	None necessary				
Anticipated Outcome	The favourable variance on employee costs may decline as vacancies are filled. There is the potential for the upward pressure on utility costs to increase although the additional income from FSM should offset the consequences of these pressures.				

YEAR END DATE

31 July 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Secondary Schools	30,984	31,097	113	0%	↓
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 (£85k) due to a fall in demand. The remaining adverse variance is due primarily to a small overspend on employee costs (25k)				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend. School meals income depends on higher uptake from August.				
Anticipated Outcome	small adverse variance anticipated				

PPP	15,395	15,452	57	0%	↓
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	The adverse variance has arisen due to water rates and contract cleaning costs being greater than when the budget was set due to the level of inflation on particular lines.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	adverse variance anticipated				

### Roads and Neighbourhood

Transport, Fleet & Maintenance Services	(592)	(499)	93	-16%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	There is a favourable variance (£46k) against employee costs due to a number of vacancies. However this is more than offset by higher fuel costs (£150k), 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.				
Mitigating Action	The level of internal recharges is under review				
Anticipated Outcome	Surplus slightly less than target				

YEAR END DATE

31 July 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Waste Services	8,036	8,275	239	3%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs are higher (£168k) as projected savings from waste route optimisation ,which depend on operating from a single depot, are not yet achievable . Expenditure on bin replacements is higher (£71k) , skip hire (£7k) and electricity (£8k) are greater than anticipated when the budget was set. These have been partly offset by reduced vehicle hires (£34k).				
Mitigating Action	none possible at present				
Anticipated Outcome	Overspend anticipated				
Ground Maintenance & Street Cleaning Trading A/c	(2,240)	(2,131)	108	-5%	↓
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 (£15k). Fuel (£50k) , tyres (£15k) and plant/seed costs (£29k) have increased to a level not anticipated when the budget was set.				
Mitigating Action	None possible at this time				
Anticipated Outcome	An adverse variance is anticipated				
<b>Supply, Distribution and Property</b>					
Housing Asset and Investment	81	31	(50)	-62%	↑
Service Description	This service manages capital investment across council and private sector housing stock.				
Main Issues / Reason for Variance	This variance is mainly due to employee costs from vacant posts within the service. This is partially offset by a reduction in the level of income being recharged to the Housing Revenue Account.				
Mitigating Action	None Required				
Anticipated Outcome	Underspend forecast at year end				

**WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
ANALYSIS FOR VARIANCES OVER £50,000**

**APPENDIX 3**

**YEAR END DATE**

**31 July 2022**

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Corporate Assets and Capital Investment Programme	(2,196)	(2,319)	(123)	6%	↑
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	The main areas of variances include an over recovery of income of £35k within the estates management service and also a favourable variance on employee costs of due to vacancies.				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	Favourable variance anticipated at year end				
Corporate Asset Maintenance	(266)	(206)	60	-23%	↓
Service Description	This service manages and undertakes repairs and maintenance to public buildings				
Main Issues / Reason for Variance	Lower than budgeted income due to a reduced programme of CAMS work delivered by subcontractor partners				
Mitigating Action	None - Although service will endeavour to reduce the adverse variance where possible through service efficiency				
Anticipated Outcome	Surplus to be less than target				
<b>Miscellaneous</b>					
Sundry Services	5,715	5,860	145	3%	↓
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	After removing the effects of the general covid budget (£103k) which will be required to be funded from unearmarked covid funds, the main adverse variance is the level of procurement savings achieved to date				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	An overall adverse variance is anticipated at this time				

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 July 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Chief Executive and Chief Officers	1,237	1,166	(71)	-6%	↑
Service Description	This budget includes spend relating to the Senior Management Team of the Council				
Main Issues / Reason for Variance	The main variance is due to a Chief Officer vacancy .				
Mitigating Action	None required				
Anticipated Outcome	Favourable outturn expected.				
<b>Other</b>					
Loan Charges	9,518	9,903	385	4%	↓
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				
Required use of available unearmarked covid funds	0	(176)	(176)	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				