

**WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2021/2022  
ANALYSIS FOR VARIANCES OVER £50,000**

**APPENDIX 3**

**PERIOD END DATE**

**31 July 2021**

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Cost of Collection of Rates	41	26	(15)	-37%	↑
Service Description	This service collects Non Domestic Rates from local (and some national) organisations on behalf of Scottish Government				
Main Issues / Reason for Variance	Although there is a small overall adverse variance there is a large adverse variance in Payment to Other Bodies which is the Covid 19 Business Rates Grants, however this will be offset in total by income received				
Mitigating Action	No action required				
Anticipated Outcome	Underspend is anticipated				
Environmental Health	676	634	(42)	-6%	↑
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 favourable variance is reduced employee costs due to vacancies however this is partially offset by a reduction in expected income due to Covid 19.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Underspend is anticipated				
Planning	452	602	150	33%	↓
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, due to Covid 19. Two further variances are occurring with Employee costs favourable due to staff vacancies and Payments to Other Bodies adverse by a similar amount due the anticipated cost of an ongoing legal case which is not budgeted.				
Mitigating Action	No action required				
Anticipated Outcome	Overspend is anticipated				
Clydebank Town Hall	339	354	15	4%	↓
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 closure of the Town Hall has resulted in a loss of income as well as reduced expenditure on certain budgets. The absence of events has delayed the need to have certain posts filled and this has offset some of the income loss.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	An overspend is anticipated.				

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Office Accommodation	1,512	1,430	(82)	-5%	↑
Service Description	Provision of Shared Office Accommodation				
Main Issues / Reason for Variance	Projection for electricity is lower as buildings are not yet open to capacity; postage is lower and also the window cleaning contract has come back much lower than budgeted.				
Mitigating Action	None required				
Anticipated Outcome	Underspend is anticipated				
Building Cleaning	1,681	1,573	(107)	-6%	↑
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				
Facilities Assistants	2,012	1,976	(36)	-2%	↑
Service Description	This service provides Facility Assistants throughout WDC buildings				
Main Issues / Reason for Variance	There is an underspend against employee costs because of vacancies. This is partly offset by reduced income from out of hours recharges.				
Mitigating Action	None required at present				
Anticipated Outcome	Underspend likely				