

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

PERIOD END DATE

31 August 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Finance	1,398	1,429	32	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 adverse variance is full turnover savings are not being achieved, however this is being offset by an increase in anticipated income.				
Mitigating Action	The position continues to be monitored by management to identify any savings which may help reduce this position				
Anticipated Outcome	An adverse variance is likely				
Revenues & Benefits	2,103	2,147	44	2%	↓
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 being covered by overtime therefore targeted turnover savings not being fully achieved.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	Overspend is anticipated				
Environmental Health	699	750	51	7%	↓
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	377	629	252	67%	↓
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. The expected income shortfall has increased since P4 by a further £94k after a further review. This variance has been reported in previous months but was being offset in part by savings on staff costs caused by vacancies, the staffing vacancy savings have been removed in P5.				
Mitigating Action	No action required				
Anticipated Outcome	Overspend is anticipated				
Information Services	4,502	4,440	(62)	-1%	↑
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.				
Mitigating Action	None required at this point.				
Anticipated Outcome	Underspend is projected.				

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	£000	£000	£000	%

Catering Services	4,454	4,383	(71)	-2%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	Overall variance is favourable due to vacancies. Increased spend negates some of the favourable variance due to a one off charge for the early termination charges for contract for vending machines and a higher level of overtime than predicted due to the vacancies.				
Mitigating Action	A review of the vacancies and overtime position going forward is underway				
Anticipated Outcome	Overspend is anticipated				

Building Cleaning	1,703	1,661	(42)	-2%	↑
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				