

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
IRED SUMMARY

MONTH END DATE **30 September 2020**

APPENDIX 1

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Forecast Spend 2020/21	Annual Variance 2020/21	Annual RAG Status	Net Variance Attributable to Covid	Underlying Variance Excluding Covid
	£000	£000	£000	£000	%	£000	£000
Transport, Fleet & Maintenance Services	(543)	(285)	(539)	4	-1%	0	4
Roads Operations	(1,145)	(443)	(230)	915	-80%	948	(33)
Roads Services	3,911	2,234	3,164	(748)	-19%	(681)	(67)
Grounds Maintenance & Street Cleaning Client	7,360	3,680	7,360	0	0%	0	0
Outdoor Services	249	40	198	(51)	-20%	0	(51)
Burial Grounds	(157)	(215)	(155)	2	-1%	0	2
Crematorium	(999)	(364)	(988)	11	-1%	0	11
Waste Services	7,414	3,602	7,417	4	0%	0	4
Depots	0	0	0	0	0%	0	0
Grounds Maintenance & Street Cleaning Trading A/c	(2,742)	(1,149)	(2,743)	(1)	0%	0	(1)
Corporate Asset Maintenance	(11)	113	(47)	(35)	308%	0	(35)
Economic Development	224	245	208	(16)	-7%	0	(16)
Corporate Assets /Capital Investment Programme	(2,938)	(522)	(2,860)	78	-3%	164	(87)
Consultancy Services	659	604	694	35	5%	0	35
Total Net Expenditure	11,283	7,541	11,480	197	1.7%	432	(235)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
IRED COMMITTEE DETAIL

APPENDIX 2

YEAR END DATE **30 September 2020**

PERIOD **6**

Actual Outturn 2019/20	Service Summary	Total Budget 2020/21	Spend to Date 2020/21	Forecast Spend 2020/21	Annual Variance 2020/21	RAG Status
£000	All Services	£000	£000	£000	£000	%
18,557	Employee	18,347	8,326	17,787	(560)	-3% ↑
3,872	Property	2,978	1,055	2,597	(382)	-13% ↑
4,244	Transport and Plant	3,726	794	3,706	(20)	-1% ↑
10,826	Supplies, Services and Admin	9,436	3,308	8,782	(654)	-7% ↑
11,435	Payments to Other Bodies	11,327	5,318	10,364	(962)	-8% ↑
560	Other	552	276	552	0	0% →
49,496	Gross Expenditure	46,366	19,077	43,789	(2,577)	-6% ↑
(36,625)	Income	(35,083)	(11,535)	(32,309)	2,775	8% ↓
12,870	Net Expenditure	11,283	7,541	11,480	197	2% ↓
£000	Transport, Fleet & Maintenance Services	£000	£000	£000	£000	%
1,654	Employee	1,626	779	1,637	11	1% ↓
55	Property	89	77	86	(3)	-4% ↑
68	Transport and Plant	1,527	383	1,527	0	0% ↓
2,742	Supplies, Services and Admin	544	136	547	3	1% ↓
	Payments to Other Bodies	2	0	0	(2)	-87% ↑
	Other	0	0	0	0	0% →
4,519	Gross Expenditure	3,788	1,375	3,797	10	0% ↓
(4,848)	Income	(4,330)	(1,659)	(4,336)	(6)	0% ↑
(329)	Net Expenditure	(543)	(285)	(539)	4	-1% ↓
£000	Roads Operations	£000	£000	£000	£000	%
1,769	Employee	1,318	594	1,285	(33)	-3% ↑
77	Property	99	44	107	8	8% ↓
1,802	Transport and Plant	507	129	381	(127)	-25% ↑
580	Supplies, Services and Admin	1,078	23	546	(531)	-49% ↑
0	Payments to Other Bodies	155	0	114	(41)	-26% ↑
0	Other	0	0	0	0	0% →
4,228	Gross Expenditure	3,157	790	2,433	(724)	-23% ↑
(4,628)	Income	(4,302)	(1,234)	(2,663)	1,639	38% ↓
(399)	Net Expenditure	(1,145)	(443)	(230)	915	-80% ↓
£000	Roads Services	£000	£000	£000	£000	%
1,167	Employee	1,293	562	1,267	(26)	-2% ↑
0	Property	111	4	124	12	11% ↓
11	Transport and Plant	76	4	74	(2)	-2% ↑
4	Supplies, Services and Admin	764	239	712	(51)	-7% ↑
44	Payments to Other Bodies	2,745	1,477	1,786	(959)	-35% ↑
0	Other	0	0	0	0	0% →
1,226	Gross Expenditure	4,989	2,286	3,963	(1,026)	-21% ↑
(450)	Income	(1,078)	(52)	(800)	278	26% ↓
776	Net Expenditure	3,911	2,234	3,164	(748)	-19% ↑

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
IRED COMMITTEE DETAIL

APPENDIX 2

YEAR END DATE **30 September 2020**

PERIOD **6**

Actual Outturn 2019/20 £000	Service Summary	Total Budget 2020/21 £000	Spend to Date 2020/21 £000	Forecast Spend 2020/21 £000	Annual Variance 2020/21 £000	RAG Status
	Grounds Maintenance & Street Cleaning Client					
		£000	£000	£000	£000	%
1,352	Employee	0	0	0	0	0% →
102	Property	0	0	0	0	0% →
507	Transport and Plant	0	0	0	0	0% →
1,190	Supplies, Services and Admin	0	0	0	0	0% →
110	Payments to Other Bodies	7,360	3,680	7,360	0	0% →
0	Other	0	0	0	0	0% →
3,261	Gross Expenditure	7,360	3,680	7,360	0	0% →
(4,338)	Income	0	0	0	0	0% →
(1,077)	Net Expenditure	7,360	3,680	7,360	0	0% →
	Outdoor Services					
		£000	£000	£000	£000	%
1,152	Employee	105	25	54	(51)	-49% ↑
124	Property	74	20	81	7	10% ↓
104	Transport and Plant	0	0	0	0	0% →
760	Supplies, Services and Admin	111	55	112	1	1% ↓
2,730	Payments to Other Bodies	45	20	60	15	34% ↓
0	Other	0	0	0	0	0% →
4,871	Gross Expenditure	335	121	308	(27)	-8% ↑
(1,129)	Income	(86)	(80)	(109)	(23)	-27% ↑
3,742	Net Expenditure	249	40	198	(51)	-20% ↑
	Burial Grounds					
		£000	£000	£000	£000	%
0	Employee	0	0	0	0	0% →
0	Property	19	4	21	2	8% ↓
0	Transport and Plant	0	0	0	0	0% →
0	Supplies, Services and Admin	0	0	0	0	0% →
7,363	Payments to Other Bodies	409	0	409	0	0% →
0	Other	0	0	0	0	0% →
7,363	Gross Expenditure	428	4	430	2	0% ↓
0	Income	(585)	(219)	(585)	0	0% ↓
7,363	Net Expenditure	(157)	(215)	(155)	2	-1% ↓
	Crematorium					
		£000	£000	£000	£000	%
101	Employee	181	92	189	7	4% ↓
66	Property	157	30	156	(0)	0% ↑
0	Transport and Plant	0	0	0	0	0% →
109	Supplies, Services and Admin	16	7	16	(1)	-3% ↑
57	Payments to Other Bodies	31	18	36	5	16% ↓
0	Other	0	0	0	0	0% →
333	Gross Expenditure	385	146	396	11	3% ↓
(76)	Income	(1,384)	(510)	(1,384)	0	0% ↓
257	Net Expenditure	(999)	(364)	(988)	11	-1% ↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
IRED COMMITTEE DETAIL

APPENDIX 2

YEAR END DATE 30 September 2020

PERIOD 6

Actual Outturn 2019/20	Service Summary	Total Budget 2020/21	Spend to Date 2020/21	Forecast Spend 2020/21	Annual Variance 2020/21	RAG Status
£000	Waste Services	£000	£000	£000	£000	%
0	Employee	2,778	1,290	2,723	(54)	-2% ↑
16	Property	119	9	119	1	1% ↓
0	Transport and Plant	928	106	964	36	4% ↓
0	Supplies, Services and Admin	4,724	2,284	4,728	4	0% ↓
393	Payments to Other Bodies	22	9	22	0	0% →
0	Other	0	0	0	0	0% →
410	Gross Expenditure	8,570	3,698	8,557	(14)	0% ↑
(529)	Income	(1,156)	(96)	(1,139)	17	1% ↓
(120)	Net Expenditure	7,414	3,602	7,417	4	0% ↓
£000	Depots	£000	£000	£000	£000	%
185	Employee	0	0	0	0	0% →
165	Property	482	106	490	9	2% ↓
0	Transport and Plant	0	0	0	0	0% →
19	Supplies, Services and Admin	13	4	14	1	7% ↓
30	Payments to Other Bodies	0	0	0	0	0% →
0	Other	0	0	0	0	0% →
400	Gross Expenditure	495	110	504	10	2% ↓
(1,278)	Income	(495)	(110)	(504)	(10)	-2% ↑
(878)	Net Expenditure	0	0	0	0	0% →
£000	Grounds Maintenance & Street Cleaning Trading A/c	£000	£000	£000	£000	%
2,780	Employee	5,796	2,594	5,750	(47)	-1% ↑
108	Property	331	24	336	5	1% ↓
1,029	Transport and Plant	628	148	691	63	10% ↓
4,712	Supplies, Services and Admin	659	211	636	(23)	-3% ↑
22	Payments to Other Bodies	10	0	10	0	0% →
0	Other	552	276	552	0	0% →
8,652	Gross Expenditure	7,977	3,253	7,975	(1)	0% ↑
(1,158)	Income	(10,718)	(4,402)	(10,718)	0	0% →
7,493	Net Expenditure	(2,742)	(1,149)	(2,743)	(1)	0% ↑
£000	Corporate Asset Maintenance	£000	£000	£000	£000	%
1,590	Employee	1,594	640	1,455	(139)	-9% ↑
1,929	Property	47	24	47	0	0% →
10	Transport and Plant	45	21	57	12	26% ↓
(56)	Supplies, Services and Admin	1,696	339	1,629	(67)	-4% ↑
67	Payments to Other Bodies	0	0	0	0	0% →
0	Other	0	0	0	0	0% →
3,540	Gross Expenditure	3,382	1,022	3,188	(195)	-6% ↑
(5,864)	Income	(3,394)	(909)	(3,234)	160	5% ↓
(2,324)	Net Expenditure	(11)	113	(47)	(35)	308% ↑

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
IRED COMMITTEE DETAIL

APPENDIX 2

YEAR END DATE **30 September 2020**

PERIOD **6**

Actual Outturn 2019/20 £000	Service Summary	Total Budget 2020/21 £000	Spend to Date 2020/21 £000	Forecast Spend 2020/21 £000	Annual Variance 2020/21 £000	%	RAG Status
	Economic Development						
620	Employee	617	308	624	7	1%	↓
489	Property	22	10	22	0	0%	→
2	Transport and Plant	2	0	1	(1)	-50%	↑
13	Supplies, Services and Admin	14	2	14	(0)	0%	↑
618	Payments to Other Bodies	435	88	435	0	0%	→
0	Other	0	0	0	0	0%	→
1,743	Gross Expenditure	1,089	409	1,095	6	1%	↓
(976)	Income	(865)	(164)	(887)	(22)	-3%	↑
767	Net Expenditure	224	245	208	(16)	-7%	↑
	Corporate Assets /Capital Investment Programme						
0	Employee	1,845	841	1,623	(222)	-12%	↑
443	Property	1,428	702	1,006	(422)	-30%	↑
0	Transport and Plant	7	2	5	(2)	-24%	↑
13	Supplies, Services and Admin	(187)	8	(179)	8	-4%	↓
0	Payments to Other Bodies	72	25	91	19	26%	↓
0	Other	0	0	0	0	0%	→
455	Gross Expenditure	3,166	1,577	2,547	(619)	-20%	↑
(455)	Income	(6,104)	(2,100)	(5,407)	697	11%	↓
0	Net Expenditure	(2,938)	(522)	(2,860)	78	-3%	↓
	Consultancy Services						
6,186	Employee	1,194	601	1,182	(12)	-1%	↑
298	Property	0	0	0	0	0%	→
711	Transport and Plant	5	2	5	0	0%	→
740	Supplies, Services and Admin	4	2	7	3	66%	↓
0	Payments to Other Bodies	42	0	42	0	0%	→
560	Other	0	0	0	0	0%	→
8,495	Gross Expenditure	1,245	604	1,236	(9)	-1%	↑
(10,896)	Income	(586)	0	(542)	44	7%	↓
(2,401)	Net Expenditure	659	604	694	35	5%	↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

30 September 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Forecast Spend	Variance		
	£000	£000	£000	%	
Roads Operations	(1,145)	(230)	915	-80%	↓
Service Description	This service covers the delivery of roads works orders raised				
Main Issues / Reason for Variance	COVID-19 lockdown resulting in work not being able to be carried out resulting in less income being achievable. Partially offset by underspends in materials and transport				
Mitigating Action	This overspend will be offset to some degree by an underspend in Roads services				
Anticipated Outcome	Overspend at year end				
Roads Services	3,911	3,164	(748)	-19%	↑
Service Description	This service relates to Roads design , structures , street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	COVID-19 lockdown resulting in work not being able to be carried out resulting in less recharges come from Roads operation				
Mitigating Action	This underspend is offset to some degree by an underspend in Roads services				
Anticipated Outcome	Spends will be less than budgeted due to reduced work schedule				
Outdoor Services	249	198	(51)	-20%	↑
Service Description	This service covers the outdoor sporting facilities provided by WDC and public conveniences				
Main Issues / Reason for Variance	Staff vacancies and additional Golf income				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	An underspend is expected at year end				
Waste Services	7,414	7,417	4	0%	→
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Staffing underspend due to vacancies mainly offset by increased cost of transport				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	Overall expected to come in on budget				
Grounds Maintenance & Street Cleaning Trading A/c	(2,742)	(2,743)	(1)	0%	→
Service Description	Trading operation providing grounds maintenance and street cleaning				
Main Issues / Reason for Variance	Increased transport costs due to delay in procuring new vehicles and also social distancing rules . This is however offset by reduced staffing costs due to less seasonal staff being required due to first lock down restrictions				
Mitigating Action	None required although the service will be continually monitored throughout the year.				
Anticipated Outcome	Overall expected to come in on budget				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

30 September 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Forecast Spend	Variance		
	£000	£000	£000	%	
Corporate Asset Maintenance	(11)	(47)	(35)	308%	↑
Service Description	This service manages and undertakes repairs and maintenance to public buildings				
Main Issues / Reason for Variance	The reduced throughput of work and reduced income due to COVID19 has been met by viring funds from Council reserves.				
Mitigating Action	A successful staff furlough claim made to HMRC. Plans are in place to maximise income during the remainder of this financial year				
Anticipated Outcome	A positive variance is projected against the revised budget. This will be subject to review as recovery plans are implemented.				
Corporate Assets /Capital Investment Programme	(2,938)	(2,860)	78	-3%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	This projected adverse variance is mainly due to salary capitalisation not anticipated to be fully achieved during the COVID-19 lockdown.				
Mitigating Action	The budget will continue to be monitored throughout the year and any actions which can be taken to mitigate the overspend are being identified				
Anticipated Outcome	Overspend anticipated				
Consultancy Services	659	694	35	5%	↓
Service Description	This service provides the architectural support to WDC				
Main Issues / Reason for Variance	Staff were redeployed to assist other areas due to COVID resulting in income levels projecting lower than budgeted				
Mitigating Action	The budget will continue to be monitored throughout the year.				
Anticipated Outcome	It is anticipated that the overspend will continue throughout year.				