

## **General Services Budgetary Control Report**

**Period to 31 October 2010**

### **Notes on Variances greater than £25,000**

#### **Chief Executives**

Corporate Communications £36,040 Fav

This favourable variance is mainly due to staffing vacancies which have been held to date and savings within the Council newspaper budget.

Internal Audit £56,240 Fav

This favourable variance is mainly due to staffing vacancies currently held.

#### **Corporate Services**

Cultural Services £44,990 Fav

This favourable variance is due to the spending freeze

Legal and Administration £35,060 Fav

This favourable variance is mainly due to staffing vacancies currently held.

Environmental Health £55,770 Fav

This favourable variance is mainly due to staffing vacancies currently held, together with savings anticipated on payments to other bodies (through dog kennelling & public analyst, which are both demand led budgets).

Finance £89,420 Fav

This favourable variance is mainly due to staffing vacancies currently held.

Rent Rebates and Allowances £72,760 Adv

This adverse variance is due to an increase in the number of cases being dealt with. Spend is not fully recovered but partially funded from the Council's General Services budget.

Cost of Collection of Council Tax £134,030 Adv

This adverse variance is due to the reduction in statutory additions anticipated, caused by (and offset elsewhere) a better than forecast council tax collection rate and a smaller top-up for bad debt provisions likely at the year end.

Human Resources & Organisational Development £52,950 Fav

This favourable variance is due to staffing vacancies currently held together with reductions in spending on both training equipment / materials and star awards .

## **Educational Services**

### Central Admin

£32,170 Fav

This favourable variance is mainly due to staffing vacancies currently held.

### Schools - Primary

£96,080 Adv

Teacher Salaries are greater than budgeted due to cover requirements and increments for non teachers are higher than anticipated. The employee costs are partially offset by vacancies currently held in non teaching posts. Contract Cleaning recharges are higher than anticipated these are partially offset by an anticipated underspend on janitorial recharges from HEED.

### Schools – Secondary

£384,210 Fav

The main variances in Secondary Schools are due to lower than anticipated costs in relation to a number of expenditure lines, such as catering recharges now anticipated lower, rates increases due to the revaluation being lower than anticipated, energy costs lower than anticipated due to price stability during 2010/11 to date.

### Schools – Special

£250,510 Adv

The main contributing factors to the overspend in Special Schools are the requirement for List G residential and day care placements are higher than anticipated and the income expected from other Local Authorities for placements within WDC is lower than budgeted.

### Community Learning & Development

£81,130 Fav

There are several small variances making up this favourable variance namely staffing vacancies savings and additional grant income.

### Pre-Five Centres

£160,640 Adv

The main factor is due to a lower than anticipated number of users within nurseries and out of school care. In addition, salaries are greater than budgeted.

### PPP

£45,760 Adv

This adverse variance is due to unbudgeted janitorial costs outwith the contract cost.

## **Social Work and Health Improvement Services**

### Operations and Servicing

£282,080 Fav

This favourable variance is mainly due to staffing vacancies held but assumed filled during the budget process.

### Residential Schools

£129,130 Fav

This underspend is due to no requirement to place clients in secure accommodation.

Other Services-Young People

£83,350 Fav

This favourable variance is mainly due to staffing vacancies held but assumed filled during the budget process, along with an underspend in payments to other bodies and lower supplementation costs for children with special needs.

Residential Accommodation - Elderly

£224,360 Fav

This favourable variance is due to an underspend in external care payments and income due to sale of clients houses being more than originally anticipated, partially offset by sickness cover in employee costs being higher than anticipated.

Sheltered Housing

£28,890 Fav

This favourable variance is due to additional income from Housing Benefit.

Residential Accommodation – Learning Disability

£381,530 Adv

This adverse variance is due to increased client needs which were not budgeted for together with the non-achievement of staff turnover savings.

Supplementation – Mental Health

£31,910 Adv

This adverse variance is due to increased client need.

**Housing, Environmental and Economic Development Services**

Directorate and Administration

£52,790 Adv

This favourable variance is mainly due to income from reallocation of salaries being lower than anticipated .

Building Cleaning PPP

£63,240 Fav

This favourable variance is mainly due to employee costs and supplies and services being less than anticipated.

Architectural and Related Services

£95,220 Fav

This favourable variance is due to an underspend on employee costs as a result of retirements and staff vacancies.

Homeless Persons

£74,910 Adv

This adverse variance is due to a reduction in the number of units let and the subsequent fall in income partially offset by an underspend in supplies, services and administration costs.

Anti Social Behaviour

£85,300 Fav

This is mainly due to an underspend on employee costs as a consequence of the departmental restructure.

Planning £105,950 Fav  
This favourable variance is mainly due to an underspend on employee costs as a consequence of the departmental restructure and greater than expected levels of income.

Estates Admin £57,340 Fav  
This favourable variance is mainly due to an underspend on employee costs of as a consequence of the departmental restructure.

Clyde Regional Centre £113,090 Fav  
This favourable variance is due to a partial upturn in rental income received.

Crematorium £53,760 Adv  
This adverse variance is due to income levels being lower than anticipated.

Refuse Collection £69,040 Adv  
This adverse variance is due to income levels being lower than anticipated from commercial charges as a result of competition in the marketplace.

Refuse Disposal £96,400 Fav  
This favourable variance is due primarily to a reduction in tonnage levels as a result of the current economic downturn and improved recycling performance .

SWIP £57,530 Fav  
This favourable variance is due to staffing vacancies currently held.

Statutory Trading Operations £270,850 Fav  
This favourable variance is due to additional income being generated from a change in the mix and profitability of jobs being done.

### **Miscellaneous Services**

Sundry Services £1,509,670 Adv  
This adverse variance is mainly due to the year-to-date position in relation to the early repayment of the Strain on the Fund pension costs, as agreed by Council on 14 October 2010.

Fairer Scotland £622,360 Fav  
This variance is due to spend being less than anticipated at this stage in projects.