

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

APPENDIX 3

PERIOD END DATE

31 August 2022

Budget Details	Variance Analysis				
	Total Budget	Forecast Spend	Variance	RAG Status	
	£000	£000	£000	%	
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. This will be partly offset by reduced subcontractor expenditure.				
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				
Transport, Fleet & Maintenance Services	(592)	(519)	73	-12%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	There is a favourable variance (£76k) against employee costs due to a number of vacancies. However this is more than offset by higher fuel costs (£148k), 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				
Consultancy Services	491	521	29	6%	↓
Service Description	This service provides the architectural support to WDC				
Main Issues / Reason for Variance	Employee costs are adverse due to the extension of fixed term contracts which is partially set off by a favourable variance in staff recharges.				
Mitigating Action	The level of internal recharges is under review				
Anticipated Outcome	A small adverse variance is anticipated.				

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Outdoor Services	187	169	(17)	-9%	↑
Service Description	This service covers the outdoor sporting facilities provided by WDC and public conveniences				
Main Issues / Reason for Variance	Employee costs are favourable (£51k) because of a number of vacancies. This favourable variance has offset the adverse variance against electricity/gas (£24k).				
Mitigating Action	none necessary				
Anticipated Outcome	small favourable variance				

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Ground Maintenance & Street Cleaning Trading A/c	(2,240)	(2,092)	148	-7%	↓
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 (£17k). Fuel (£57k) , vehicle maintenance (£21k), tyres (£13k) and plant/seed costs (£30k) 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				
Crematorium	(1,031)	(969)	62	-6%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	Gas costs are higher than budgeted (£25k) while income is projected to be less than budgeted (£31k) . There is a small overspend on employee costs (£5k) as turnover targets have not been achieved.				
Mitigating Action	management will continue to monitor all budget heads with a view to minimising the overspend				
Anticipated Outcome	An adverse variance is anticipated				
Waste Services	8,036	8,311	275	3%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs are higher (£176k) 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 (£73k) , skip hire (£19k) , electricity (£6k) and waste transfer consultancy costs (£32k) are greater than anticipated when the budgets were set. These have been partly offset by reduced vehicle hires (£39k).				
Mitigating Action	none possible at present				
Anticipated Outcome	Overspend anticipated				

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Corporate Assets /Capital Investment Programme	(2,196)	(2,308)	(112)	5%	↑
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	The favourable variance is due mainly to increased rents anticipated from the Artizan Centre which is partially offset by a reduction in income anticipated from Clyde Regional Centre. There is also a favourable variance in employee costs due to a current vacancy				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	Favourable variance anticipated at year end				