

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
SUMMARY

APPENDIX 1

PERIOD END DATE

30 June 2023

Department Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
	£000	£000	£000	£000	%	
Resources	5,661	6,285	5,738	77	1.4%	↓
Regulatory and Regeneration	3,190	795	2,968	(222)	-7.0%	↑
People & Technology	7,578	2,893	7,552	(26)	-0.3%	↑
Citizens, Culture and Facilities	17,242	4,968	17,407	165	1.0%	↓
Education, Learning and Attainment	115,894	29,410	117,758	1,864	1.6%	↓
Roads and Neighbourhood	16,118	6,984	16,957	839	5.2%	↓
Housing and Employability	4,047	1,751	4,129	82	2.0%	↓
Supply, Distribution and Property	(1,510)	453	(1,483)	27	-1.8%	↓
Miscellaneous Services	7,559	3,729	7,552	(7)	-0.1%	↑
Loan Charges	13,976	3,494	13,976	0	0.0%	→
Capital Receipts used to fund Loan Charges	(2,884)	(721)	(2,884)	0	0.0%	→
Requisition (VJB)	732	195	779	47	6.4%	↓
Requisition (SPT)	1,588	1,588	1,588	0	0.0%	→
Requisition (CJP)	1,697	0	63	(1,634)	-96.3%	↑
Requisition (HSCP)	84,671	21,168	84,671	0	0.0%	→
Non GAE Allocation	(7,328)	(1,832)	(7,328)	0	0.0%	→
Total Expenditure	268,231	81,160	269,444	1,212	0.5%	↓
Council Tax	(40,254)	(10,755)	(40,254)	0	0.0%	→
Revenue Support Grant	(126,501)	(27,081)	(124,867)	1,634	-1.3%	↓
Non Domestic Rates	(93,396)	(23,349)	(93,396)	0	0.0%	→
Use of Reserves	(8,080)	(2,020)	(8,080)	0	0.0%	→
Total Resources	(268,231)	(63,205)	(266,597)	1,634	-0.6%	↓
Net Expenditure	(0)	17,955	2,846	2,846	1.1%	↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	
Service Summary	£000	£000	£000	£000	%	
Audit	78	98	69	(9)	-12%	↑
Finance	1,292	381	1,362	70	5%	↓
Rent Rebates & Allowances	(341)	4,449	(276)	65	-19%	↓
Revenues & Benefits	2,287	657	2,250	(37)	-2%	↑
Finance Business Centre	323	73	330	7	2%	↓
Cost of Collection of Rates	17	0	25	8	47%	↓
Cost of Collection of Council Tax	(798)	(78)	(823)	(25)	3%	↑
Central Administration Support	2,803	706	2,801	(2)	0%	↑
Total Net Expenditure	5,661	6,285	5,738	77	1%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE 30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Democratic and Registration Service	869	176	792	(77)	(0)	↑
Environmental Health	744	190	770	26	0	↓
Licensing	(149)	(4)	(104)	45	(0)	↓
Legal Services	822	225	751	(71)	(0)	↑
Planning	749	22	587	(162)	(0)	↑
Economic Development	155	185	172	17	0	↓
Total Net Expenditure	3,190	795	2,968	(222)	(0)	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	
Service Summary	£000	£000	£000	£000	%	
Transactional Services	836	210	814	(22)	-3%	↑
Human Resources (including risk)	2,034	450	2,048	15	1%	↓
Information Services	4,709	2,233	4,690	(19)	0%	↑
Change Support	0	0	0	0	0%	→
Total Net Expenditure	7,578	2,893	7,552	(26)	0%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 CITIZENS, CULTURE AND FACILITIES

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	
Service Summary	£000	£000	£000	£000	%	
Communications & Marketing	333	56	306	(27)	-8%	↑
Citizen Services	1,308	338	1,360	52	4%	↓
Performance & Strategy	236	45	229	(7)	-3%	↑
Clydebank Town Hall	345	(16)	350	5	1%	↓
Libraries	1,815	359	1,867	52	3%	↓
Arts and Heritage	326	65	322	(4)	-1%	↑
Catering Services	4,747	1,205	4,704	(43)	-1%	↑
Building Cleaning	1,895	497	1,980	86	5%	↓
Building Cleaning PPP	(202)	(67)	(198)	4	-2%	↓
Facilities Assistants	2,410	540	2,414	4	0%	↓
Facilities Management	524	87	567	43	8%	↓
Leisure Management	3,459	1,851	3,459	0	0%	→
Events	48	7	48	0	0%	→
Total Net Expenditure	17,242	4,968	17,407	165	1%	↓

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
EDUCATION, LEARNING AND ATTAINMENT**

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Primary Schools	34,110	8,100	34,435	325	1%	↓
Secondary Schools	32,978	8,848	33,521	543	2%	↓
Specialist Educational Provision	17,014	3,796	18,060	1,046	6%	↓
Psychological Services	606	150	604	(2)	0%	↑
Sport Development / Active Schools	627	(97)	627	0	0%	→
Early Education	9,531	3,502	9,485	(46)	0%	↑
PPP	16,501	3,814	16,502	1	0%	↓
Creative Arts	654	154	638	(16)	-2%	↑
Curriculum for Excellence	92	59	92	0	0%	→
Central Admin	939	632	943	5	0%	↓
Workforce CPD	365	68	365	1	0%	↓
Performance & Improvement	453	105	452	(1)	0%	↑
Education Development	2,025	279	2,034	9	0%	↓
Raising Attainment - Primary	0	0	0	0	0%	→
Raising Attainment - Secondary	0	0	0	0	0%	→
Pupil Equity Fund (including LAC PEF)	0	0	0	0	0%	→
Total Net Expenditure	115,894	29,410	117,758	1,864	2%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	
Service Summary	£000	£000	£000	£000	%	
Transport, Fleet & Maintenance Services	(571)	324	(528)	43	-8%	↓
Roads Services	3,029	1,139	3,311	282	9%	↓
Grounds Maintenance & Street Cleaning Client	7,416	1,854	7,416	0	0%	→
Outdoor Services	243	30	274	31	13%	↓
Burial Grounds	(265)	(117)	(232)	33	-12%	↓
Crematorium	(1,101)	(184)	(1,057)	44	-4%	↓
Waste Services	9,797	2,201	10,191	394	4%	↓
Depots	(0)	0	0	0	0%	→
Ground Maintenance & Street Cleaning Trading A/c	(2,429)	1,737	(2,419)	10	0%	↓
Total Net Expenditure	16,118	6,984	16,957	837	5%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Working 4 U	2,238	643	2,238	0	0%	→
Communities	941	154	940	(1)	0%	↑
Homeless Persons	482	922	580	98	20%	↓
Private Sector housing	18	5	18	0	0%	→
Anti Social Behaviour	368	27	353	(15)	-4%	↑
Total Net Expenditure	4,047	1,751	4,129	82	2%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 SUPPLY, DISTRIBUTION AND PROPERTY

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	
	£000	£000	£000	£000	%	
Housing Maintenance Trading A/c	(875)	(412)	(875)	0	0%	→
Housing Asset and Investment	50	1	0	(50)	-100%	↑
Corporate Assets and Capital Investment Programme	(2,325)	324	(2,310)	15	-1%	↓
Office Accommodation	1,168	211	1,203	35	3%	↓
Procurement	166	183	188	22	13%	↓
Corporate Asset Maintenance	0	(66)	0	0	0%	→
Private Sector Housing Grants	81	(42)	83	2	2%	↓
Consultancy Services	225	255	229	4	2%	↓
Total Net Expenditure	(1,510)	453	(1,483)	27	-2%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Sundry Services	5,589	3,274	5,591	2	0%	↓
Members Allowances, etc	701	161	701	0	0%	→
Chief Executive and Chief Officers	1,269	294	1,260	(9)	-1%	↑
Total Net Expenditure	7,559	3,729	7,552	(7)	0%	↑

YEAR END DATE

30 June 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Resources					
Finance	1,292	1,362	70	5%	↓
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.				
Mitigating Action	None available at this time.				
Anticipated Outcome	Adverse variance is anticipated				
Rent Rebates & Allowances	(341)	(276)	65	-19%	↓
Service Description	Payment of Rent Rebates and other Allowances				
Main Issues / Reason for Variance	A change to DWP practice where DWP targets some overpayment recoveries directly is impacting the available recovery income to WDC.				
Mitigating Action	None available at this time.				
Anticipated Outcome	Adverse variance is anticipated				
Regulatory and Regeneration					
Democratic and Registration Service	869	792	(77)	-9%	↑
Service Description	This services deals with the administration functions and Democratic Services within the Authority				
Main Issues / Reason for Variance	The main reason for the variance is vacancies within the service				
Mitigating Action	Some vacancies are being advertised, the projected outturn assumes these will be filled later in the year.				
Anticipated Outcome	Favourable variance is anticipated				
Legal Services	822	751	(71)	-9%	↑
Service Description	This services provides legal advice to the Council				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies in the service and additional income received. An unbudgeted legal expense is partially offsetting the favourable outturn predicted.				
Mitigating Action	Some vacancies are being advertised, the projected outturn assumes these will be filled later in the year.				
Anticipated Outcome	Favourable variance is anticipated				
Planning	749	587	(162)	-22%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies in the service and income is higher than budgeted. The additional income predicted is an in-year benefit only as a result of one-off additional fees.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	A favourable variance is anticipated.				

YEAR END DATE

30 June 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Citizens, Culture and Facilities					
Building Cleaning	1,895	1,980	86	5%	↓
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	Employee costs are adverse as a result of the knock-on effect of last year's pay increase (which was close to 10% in this service) on the current year costs and the higher turnover target not being achieved				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	Overspend is anticipated				
Citizen Services	1,308	1,360	52	4%	↓
Service Description	This service includes one stop shops and the contact centre				
Main Issues / Reason for Variance	Variance due to projected higher overtime for out of hours controllers and turnover not being met.				
Mitigating Action	Spend to be monitored.				
Anticipated Outcome	Overspend is projected.				
Libraries	1,815	1,867	52	3%	↓
Service Description	This service includes the provision of Library, Culture and Museums within West Dunbartonshire				
Main Issues / Reason for Variance	Variance due to budgeted turnover not being projected as being met.				
Mitigating Action	Spend to be monitored.				
Anticipated Outcome	Overspend is projected.				
Education , Learning and Attainment					
Primary Schools	34,110	34,435	325	1%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The principal reasons for the adverse variance are an increase in the caseload for clothing grants (£114k) ,an overspend on APT&C employee costs (£70k) following the increase in turnover targets and an overspend on teacher costs (£190k) following the pay award agreed after the budget was set. SPT bus contract costs are also anticipated to be higher (£26k) than when the budget was set. Partly offsetting this is a favourable variance against school meals income following an alteration in the expansion of free school meals to primaries 6 and 7 (£95k) albeit income from lets is adverse (£19k).				
Mitigating Action	Expenditure and income (particularly income from school meals in the new academic year) will be closely monitored.				
Anticipated Outcome	An overspend is anticipated.				
Secondary Schools	32,978	33,521	543	2%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The principal reasons for the adverse variance are an overspend on APT&C employee costs (£126k) following the increase in turnover targets and an overspend on teacher costs (£128k) following the pay award agreed after the budget was set. Income from lets (£111k) and from school meals (£175k) are likely to be less than anticipated when the budget was set.				
Mitigating Action	Expenditure and income will be closely monitored.				
Anticipated Outcome	An overspend is anticipated.				

YEAR END DATE

30 June 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Specialist Educational Provision	17,014	18,060	1,046	6%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The principal reasons for the adverse variance are an overspend on APT&C employee costs (£191k) following the increase in turnover targets and an overspend on teacher costs (£243k falling to £109k after allowing for additional income from Ukrainian grant) following the pay award agreed after the budget was set. Transport costs will be significantly over-budget due to difficulties sourcing sufficient taxis with a subsequent need to replace them with buses (£355k). Day placements are currently 6.5% greater than last year (£113k) while residential placements (£246k) are 3% greater at a time when residential placement costs have increased considerably. There is a small favourable variance against the budget for placements with other local authorities (£36k) although projected income from other local authority placements in WDC is adverse (£87k).				
Mitigating Action	Expenditure and income will be closely monitored.				
Anticipated Outcome	An overspend is anticipated.				

Roads and Neighbourhood

Roads Services	3,029	3,311	282	9%	↓
Service Description	This service relates to Roads operations, design, structures, street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	Plant hire costs have increased during the year to a level not foreseen when the budget was set . Similarly, electricity and street lighting costs have increased during the year to a level not anticipated when the budget was set due to inflationary levels.				
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	9,797	10,191	395	4%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs are higher due to the knock-on effect of the higher pay award and higher overtime than reflected in the budget . Tonnage costs with the principal waste removal contractor remain a problematic area. Transport costs, principally internal fleet charges, are greater than anticipated when the budgets were set.				
Mitigating Action	Waste removal/tonnage costs in particular will be closely monitored.				
Anticipated Outcome	Overspend anticipated				

YEAR END DATE

30 June 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Housing and Employability					
Homeless Persons	482	580	98	20%	↓
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	The main adverse variance is due to the requirement to retain bed and breakfast places due to demand / delay in having WDC properties available,				
Mitigating Action	It is expected that the need for bed and breakfast contingency will cease later in year as more WDC properties become ready for occupancy				
Anticipated Outcome	A year end overspend is anticipated				
Supply, Distribution and Property					
Housing Asset and Investment	50	0	(50)	-100%	↑
Service Description	This service manages capital investment across council and private sector housing stock.				
Main Issues / Reason for Variance	Employee costs are showing a favourable variance due to vacant posts within the service. Employee cost underspend is offset by a reduction in the level of income being recharged to the Housing Revenue Account.				
Mitigating Action	None Required				
Anticipated Outcome	Slight underspend at year end				
Requisition (Criminal Justice Partnership)					
Requisition (CJP)	1,697	63	(1,634)	-96%	→
Service Description	This cost represents the payment made to HSCP in relation to the Criminal Justice Partnership				
Main Issues / Reason for Variance	Historically the budget has been set to include the Criminal Justice ringfenced expenditure (£1.634m) and the (CPP) Community Justice Transitional Funding (£0.063m). However, the ringfenced expenditure is directly incurred by HSCP; with the associated ringfenced Scottish Government funding being paid direct to the HSCP and as such has been removed from the projected council spend and the projected council income. Overall, this is a nil effect to the Council's budgetary control outturn. The forecast outturn remaining, represents the payment due to HSCP with regards the CPP element (£0.063m) which the council receives as part of the RSG and is due to be paid over to the HSCP.				
Mitigating Action	None Required				
Anticipated Outcome	Overall, nil impact on outturn position.				
Resources					
Revenue Support Grant	(126,501)	(124,867)	1,634	-1%	→
Service Description	This income represents the funding received from the Scottish Government known as the "Revenue Support Grant".				
Main Issues / Reason for Variance	Historically the budget has been set to include the income for the Criminal Justice Partnership. This element of income has been removed from the forecast outturn, as has the associated expenditure as reflected within the CJP requisition payment. Overall, there is a nil impact on the Council's outturn position.				
Mitigating Action	None Required				
Anticipated Outcome	Overall, nil impact on outturn position.				