

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

ITEM 13 - APPENDIX 3

PERIOD END DATE

30 November 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Forecast Spend	Variance		
	£000	£000	£000	%	
Corporate Asset Maintenance	(203)	(201)	2	-1%	↓
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 through subcontractor partners. Reduced income is offset by reduced subcontractor expenditure.				
Mitigating Action	Non required				
Anticipated Outcome	Surplus is broadly in line with target				

Transport, Fleet & Maintenance Services	(511)	(402)	109	-21%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	There is a favourable variance (£102k) against employee costs due to a number of vacancies. However this is more than offset by higher fuel costs (£143k), 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 is less than target				

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Roads Services	3,066	3,281	215	7%	↓
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.				
Outdoor Services	192	188	(4)	-2%	↑
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	(1,957)	(1,783)	174	-9%	↓
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) and higher anticipated depot costs (£12k). Fuel (£114k), vehicle maintenance (£22k), tyres (£15k) and plant/seed/materials costs (£36k) have increased to a level not anticipated when the budget was set. These have been partly offset by vacancies (£54k).				
Mitigating Action	None possible at this time				
Anticipated Outcome	An adverse variance is anticipated				
Crematorium	(1,024)	(895)	130	-13%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	Gas costs are higher than budgeted (£30k) while income is projected to be less than budgeted (£48k). Following the pay award overtime will be over budget (£6k).				
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	8,177	8,516	340	4%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs are higher (£258k) as projected savings from waste route optimisation, which depend on operating from a single depot, are not yet achievable and the impact of the pay award. Expenditure on bin replacements is higher (£80k), skip hire (£21k), and waste transfer consultancy costs (£31k) are greater than anticipated when the budgets were set. SEPA licence charges (£27k) are higher than anticipated when the budget was set. These have been partly offset by reduced transport costs, mainly in vehicle hires (£21k).				
Mitigating Action	none possible at present				
Anticipated Outcome	Overspend anticipated				

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Corporate Assets /Capital Investment Programme	(2,276)	(2,290)	(14)	1%	↑
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.				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	Favourable variance anticipated at year end				

Economic Development	258	262	4	2%	↓
Service Description	Promotion of regeneration activities within West Dunbartonshire Council				
Main Issues / Reason for Variance	Income is adverse due to delays in filling staff vacancies on posts that are budgeted to be internally recharged. While these posts are vacant there is no possibility of recharging these. This is being partially offset by a favourable variance in staffing due to the same vacancies.				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	An overspend is anticipated				