

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2021/22
 ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

30 September 2021

Budget Details	Variance Analysis				RAG Status
	Total Budget	Forecast Spend	Variance		
	£000	£000	£000	%	
Corporate Asset Maintenance	(266)	(271)	(5)	2%	↑
Service Description	This service manages and undertakes repairs and maintenance to public buildings				
Main Issues / Reason for Variance	Employee cost underspend is due to increased resources used in General Fund projects. Supplies underspend is due to subcontractor costs being less than anticipated.				
Mitigating Action	None required				
Anticipated Outcome	Surplus slightly above target at year end				
Consultancy Services	755	749	(6)	-1%	↑
Service Description	This service provides the architectural support to WDC				
Main Issues / Reason for Variance					
Mitigating Action					
Anticipated Outcome					
Roads Services	2,791	2,859	67	2%	↓
Service Description	This service relates to Roads design, structures, street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	The budget for plant hire has been set too low so there will be a greater adverse variance against plant hire costs.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend is anticipated				
Grounds Maintenance & Street Cleaning Client	7,360	7,360	0	0%	→
Service Description	This service provides the delivery of grounds maintenance and street cleaning				
Main Issues / Reason for Variance					
Mitigating Action					
Anticipated Outcome					

Ground Maintenance & Street Cleaning Trading A/c	(2,455)	(2,398)	58	-2%	↓
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	It has been assumed that social distancing rules will operate for the full year. A consequence of this is an increase in vehicle hire costs.				
Mitigating Action	None possible while social distancing rules mean additional van hires				
Anticipated Outcome	An adverse variance is anticipated				

Waste Services	7,342	8,105	762	10%	↓
Service Description	Waste Collection and Refuse disposal services There has been a general increase in household rubbish related to home working. There has also been increased costs from recycling contractor due to higher levels of contaminated loads which attract higher rate for processing. In addition there is an adverse variance against income from collections following the permanent closure of a number of premises. Costs are also projected to increase due to changes expected future in contractor charges				
Main Issues / Reason for Variance	It is expected that once the work from home advice is lifted then the volume of rubbish will decrease again - this assumption has been built into the projected spend. Also the service has commenced with a communication strategy reminding residents of how to correctly recycle to reduce contaminated recycling loads				
Mitigating Action					
Anticipated Outcome	Overspend anticipated				

Corporate Assets /Capital Investment Programme	(2,286)	(2,117)	169	-7%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	There has been a reduction in the level of income received due to the ongoing effects of COVID. This is partially offset by a favourable variance on employee costs due to current vacancies.				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year and where possible the overspend will be reduced.				
Anticipated Outcome	Overspend anticipated				

Economic Development	91	97	6	7%	↓
Service Description	Promotion of regeneration activities within West Dunbartonshire Council				
Main Issues / Reason for Variance	None				
Mitigating Action	None				
Anticipated Outcome	A small overspend is anticipated				