

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

APPENDIX 3

PERIOD END DATE

30 June 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Forecast Spend	Variance		
	£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				
Mitigating Action	None - although service will endeavour to reduce the adverse variance where possible				
Anticipated Outcome	Surplus to be less than target				
Transport, Fleet & Maintenance Services	(592)	(493)	99	-17%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	There is a favourable variance (£39k) against employee costs due to a number of vacancies. However this is more than offset by higher fuel costs (£150k), which will follow through to higher recharges to services.				
Mitigating Action	The level of internal recharges is under review				
Anticipated Outcome	Surplus slightly less than target				

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Roads Services	2,933	3,013	80	3%	↓
Service Description	This service relates to Roads operations, design, structures, street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	Employee costs are adverse (£65k) because overtime is projected to be in excess of budget although this is partly offset by additional grant income (£30k). Electricity (£19k) and street lighting (£22k) costs have increased during the year to a level not anticipated when the budget was set.				
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	187	168	(19)	-10%	↑
Service Description	This service covers the outdoor sporting facilities provided by WDC and public conveniences				
Main Issues / Reason for Variance	Employee costs are favourable (£53k) 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	(2,239)	(2,162)	78	-3%	↓
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	Property costs are adverse due to electricity costs. Fuel (£41k) and tyre (£20k) costs have increased to a level not anticipated when the budget was set.				
Mitigating Action	None possible at this time				
Anticipated Outcome	A small adverse variance is anticipated				
Burial Grounds	(193)	(230)	(37)	19%	↑
Service Description	This service provides burial services within the Council area				
Main Issues / Reason for Variance	Income from internments/lairs is projected to exceed budget.				
Mitigating Action	None necessary				
Anticipated Outcome	A favourable variance is anticipated				
Crematorium	(1,031)	(991)	40	-4%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	Gas costs are higher than budgeted (£15k) while income is projected to be less than budgeted , particularly from plaques/books of remembrance etc (£25k)				
Mitigating Action	management will continue to monitor all budget heads with a view to minimising the overspend				
Anticipated Outcome	small overspend				
Waste Services	7,978	8,199	221	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 (£71k) than anticipated when the budget was set. These have been partly offset by reduced vehicle hires (£45k).				
Mitigating Action	none possible at present				
Anticipated Outcome	Overspend anticipated				

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Corporate Assets /Capital Investment Programme	(2,315)	(2,313)	2	0%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	<p>Overall Corporate Assets/ Capital Investment Programme has a small adverse variance of £3k. However, there are favourable and adverse variances which offset each other. The main ones being: There has been an over recovery of income of £35k due to good estates management and maximising income.</p> <p>There is also a favourable variance on employee costs of £70k due to current vacancies.</p> <p>However, there is an adverse variance because, Aon/BAM PPP issued an Insurance Cost Sharing Report in December 2020, with a cost share of £117k to the Authority. In May 2021 they issued a statement that there was an error in the report and the sum should have read a cost share of £18k and not £117k. All information was passed to WDC's insurance broker for review who have recently confirmed there is no grounds to challenge the revised figure. This results in and adverse variance of £104k within supplies and services.</p>				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	A small overspend is anticipated				