

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/2023  
ANALYSIS FOR VARIANCES OVER £50,000

PERIOD END DATE

30 June 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Finance	1,398	1,423	25	2%	↓
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, however this is being offset by an increase in anticipated income.				
Mitigating Action	The position continues to be monitored by management to identify any savings which may help reduce this position				
Anticipated Outcome	An adverse variance is likely				
Revenues & Benefits	2,168	2,210	42	2%	↓
Service Description	The service provided by this area deal with benefits, council tax and debt recovery.				
Main Issues / Reason for Variance	Additional Covid-19 self-isolation grants are being paid by this service with the cost being offset by additional funding.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	Overspend is anticipated				
Environmental Health	791	749	(42)	-5%	↑
Service Description	The 3 Groups within this service (Food and Business Group, Environmental Pollution Group and Community Health Protection Group) are responsible for all aspects of Environmental Health work.				
Main Issues / Reason for Variance	The main reason for the favourable variance is reduced employee costs due to vacancies however this is partially offset by a reduction in expected income.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Underspend is anticipated				
Legal Services/Trading Standards	934	801	(133)	-14%	↑
Service Description	This services provides legal advice to the Council				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies and additional income received.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Underspend is anticipated				

Budget Details	Variance Analysis				
	Total Budget	Annual Spend	Variance		RAG Status
	£000	£000	£000	%	
Planning	482	538	56	12%	↓
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the adverse variance is that income is lower than budgeted due to cancelled or delayed building projects and Employee costs are favourable due to staff vacancies.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Overspend is anticipated				
Information Services	4,529	4,423	(106)	-2%	↑
Service Description	This service area provides general ICT support to the Council and also supports transformational change and modernisation of working practices through technology				
Main Issues / Reason for Variance	There are two variances within this budget. Supplies and Services is favourable due to computer licence costs projected to cost less than budgeted. Favourable staffing costs due to vacancies are also contributing to the overall favourable position.				
Mitigating Action	None required at this point.				
Anticipated Outcome	Underspend is projected.				
Change Support	567	497	(70)	-12%	↑
Service Description	This Service enables transformational change and development, it also has the Central Training Budget for the Council.				
Main Issues / Reason for Variance	Employee costs are favourable due to vacancies.				
Mitigating Action	None required				
Anticipated Outcome	An underspend is anticipated				
Catering Services	4,454	4,520	66	1%	↓
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	Main reason for the variance are a one off charge for the early termination charges for contract for vending machines and a higher level of overtime than predicted				
Mitigating Action	A review of the overtime position going forward is underway				
Anticipated Outcome	Overspend is anticipated				
Building Cleaning	1,703	1,637	(67)	-4%	↑
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	The reason for the favourable variance is the number of ongoing vacancies				
Mitigating Action	None required at present				
Anticipated Outcome	Underspend likely				