

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
SUMMARY

PERIOD END DATE 31 January 2022

Department Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid*	Underlying Variance excluding covid
	£000	£000	£000	£000	%	£000	£000
Resources	5,122	8,515	5,055	(67)	-1%	36	(103)
Regulatory and Regeneration	2,999	3,229	3,071	72	2%	284	(212)
People & Technology	6,570	5,270	6,537	(33)	0%	(26)	(7)
Citizens, Culture and Facilities	16,883	14,981	16,585	(298)	-2%	(44)	(253)
Education, Learning and Attainment	103,816	82,134	105,188	1,372	1%	1,212	160
Roads and Neighbourhood	13,543	15,026	14,475	932	7%	614	318
Housing and Employability	4,623	3,782	4,665	42	1%	44	(2)
Supply, Distribution and Property	(2,521)	(405)	(1,881)	640	-25%	647	(7)
Miscellaneous Services	6,035	5,109	6,490	456	8%	407	49
Loan Charges	8,683	7,236	8,683	0	0%	0	0
Capital Receipts used to fund Loan Charges	(2,524)	(1,892)	(2,524)	0	0%	0	0
Requisition (VJB)	750	625	750	0	0%	0	0
Requisition (SPT)	1,632	1,360	1,632	0	0%	0	0
Requisition (CJP)	1,694	1,412	1,694	0	0%	0	0
Requisition (HSCP)	72,461	60,384	72,461	0	0%	0	0
Non GAE Allocation	(7,293)	(6,078)	(7,293)	0	0%	0	0
Net Covid position	6,460	358	3,286	(3,174)	-49%	(3,174)	0
Total Expenditure	238,932	201,046	238,875	(57)	0%	0	(57)
Council Tax	(37,053)	(31,776)	(37,053)	0	0%	0	0
Revenue Support Grant/ NDR	(194,406)	(177,745)	(194,406)	0	0%	0	0
Covid Funding (in year and earmarked from 2020/21)*	(6,460)	(3,532)	(6,460)	0	0%	0	0
Use of Reserves	(1,013)	(844)	(1,013)	0	0%	0	0
Total Resources	(238,932)	(213,897)	(238,932)	0	0%	0	0
Net Expenditure	(0)	(12,851)	(57)	(57)	-0.02%	0	(57)

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
RESOURCES SUMMARY**

PERIOD END DATE

31 January 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	£000	%	£000	£000	
Audit	123	261	61	(62)	-50%	↑	(1)	(61)
Finance	1,362	1,295	1,375	13	1%	↓	(1)	14
Rent Rebates & Allowances	(341)	2,451	(341)	0	0%	→	0	0
Revenues & Benefits	2,034	2,722	2,067	33	2%	↓	(2)	35
Finance Business Centre	298	221	294	(4)	-1%	↑	(0)	(4)
Cost of Collection of Rates	19	1	25	6	32%	↓	6	0
Cost of Collection of Council Tax	(790)	(257)	(756)	34	-4%	↓	35	(1)
Central Administration Support	2,417	1,822	2,330	(87)	-4%	↑	(1)	(86)
Total Net Expenditure	5,122	8,515	5,055	(67)	-1%	↑	36	(103)

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
REGULATORY AND REGENERATION SUMMARY**

PERIOD END DATE

31 January 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	£000	%	£000	£000	
Democratic and Registration Service	743	588	760	17	0	↓	40	(22)
Environmental Health	675	488	619	(56)	(0)	↑	36	(92)
Licensing	72	(25)	32	(40)	(1)	↑	(0)	(40)
Legal Services	967	765	885	(82)	(0)	↑	5	(87)
Planning	452	467	633	181	0	↓	209	(28)
Economic Development	91	947	142	52	1	↓	(5)	57
Total Net Expenditure	2,999	3,229	3,071	72	0	↓	284	(212)

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
PEOPLE AND TECHNOLOGY**

PERIOD END DATE

31 January 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Transactional Services	695	583	699	4	1%	(0)	4
Human Resources (including risk)	1,299	985	1,285	(14)	-1%	(2)	(13)
Information Services	4,266	3,536	4,243	(23)	-1%	(24)	1
Change Support	309	166	310	1	0%	(1)	1
Total Net Expenditure	6,570	5,270	6,537	(33)	0%	(26)	(7)

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
CITIZENS, CULTURE AND FACILITIES**

PERIOD END DATE

31 January 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	£000	%		£000	£000
Communications & Marketing	345	268	329	(16)	-5%	↑	0	(16)
Citizen Services	1,254	985	1,227	(27)	-2%	↑	(18)	(9)
Performance & Strategy	296	172	268	(28)	-10%	↑	0	(28)
Clydebank Town Hall	324	269	340	16	5%	↓	5	11
Office Accommodation	1,481	1,250	1,446	(35)	-2%	↑	(53)	18
Libraries	1,747	1,294	1,707	(40)	-2%	↑	28	(68)
Arts and Heritage	383	184	332	(52)	-14%	↑	(19)	(33)
Catering Services	3,936	3,393	3,951	14	0%	↓	0	14
Building Cleaning	1,649	1,720	1,549	(100)	-6%	↑	0	(100)
Building Cleaning PPP	(313)	(313)	(305)	8	-3%	↓	0	8
Facilities Assistants	2,003	1,513	1,968	(35)	-2%	↑	13	(48)
Facilities Management	358	260	356	(2)	-1%	↑	0	(2)
Leisure Management	3,410	3,981	3,411	1	0%	↓	0	1
Events	9	3	8	(2)	-17%	↑	0	(2)
Total Net Expenditure	16,883	14,981	16,585	(298)	-2%	↑	(44)	(253)

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
EDUCATION, LEARNING AND ATTAINMENT**

PERIOD END DATE

31 January 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	£000	%	£000	£000	
Primary Schools	29,534	24,236	29,721	187	1%	↓	31	156
Secondary Schools	29,512	23,741	29,751	239	1%	↓	328	(89)
Specialist Educational Provision	17,116	13,273	18,028	912	5%	↓	847	65
Psychological Services	508	424	483	(25)	-5%	↑	0	(25)
Sport Development / Active Schools	629	120	629	0	0%	→	0	0
Early Education	8,541	3,153	8,533	(8)	0%	↑	0	(8)
PPP	14,657	15,015	14,789	132	1%	↓	0	132
Creative Arts	596	478	595	(1)	0%	↑	7	(8)
Curriculum for Excellence	202	52	202	0	0%	→	0	0
Central Admin	364	367	364	0	0%	→	0	0
Workforce CPD	338	226	308	(30)	-9%	↑	0	(30)
Performance & Improvement	448	347	418	(30)	-7%	↑	0	(30)
Education Development	1,371	702	1,367	(4)	0%	↑	0	(4)
Raising Attainment - Primary	0	0	0	0	0%	→	0	0
Raising Attainment - Secondary	0	0	0	0	0%	→	0	0
Pupil Equity Fund (including LAC PEF)	0	0	0	0	0%	→	0	0
Total Net Expenditure	103,816	82,134	105,188	1,372	1%	↓	1,212	160

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
ROADS AND NEIGHBOURHOOD**

PERIOD END DATE

31 January 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%		£000	£000
Transport, Fleet & Maintenance Services	(563)	17	(543)	20	-4%	↓	34	(14)
Roads Services	2,791	2,453	3,030	239	9%	↓	0	239
Grounds Maintenance & Street Cleaning Client	7,360	6,133	7,360	0	0%	→	0	0
Outdoor Services	181	123	141	(39)	-22%	↑	0	(39)
Burial Grounds	(127)	(49)	(187)	(60)	47%	↑	0	(60)
Crematorium	(984)	(696)	(1,010)	(26)	3%	↑	0	(26)
Waste Services	7,341	6,798	8,041	699	10%	↓	494	205
Depots	0	377	0	0	0%	→	0	0
Ground Maintenance & Street Cleaning Trading A/c	(2,455)	(129)	(2,356)	99	-4%	↓	86	13
Total Net Expenditure	13,543	15,026	14,475	932	7%	↓	614	318

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
HOUSING AND EMPLOYABILITY**

PERIOD END DATE

31 January 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Working 4 U	2,701	1,880	2,697	(4)	0%	0	(4)
Communities	860	633	858	(2)	0%	0	(2)
Homeless Persons	584	857	615	31	5%	44	(13)
Private Sector housing	39	33	39	0	0%	0	0
Anti Social Behaviour	439	379	456	17	4%	0	17
Total Net Expenditure	4,623	3,782	4,665	42	1%	44	(2)

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
SUPPLY, DISTRIBUTION AND PROPERTY**

PERIOD END DATE

31 January 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%		£000	£000
Housing Maintenance Trading A/c	(1,400)	(878)	(670)	730	-52%	↓	500	230
Housing Asset and Investment	80	24	29	(51)	-64%	↑	0	(51)
Corporate Assets and Capital Investment Programme	(2,285)	(1,204)	(2,270)	15	-1%	↓	69	(54)
Procurement	517	722	484	(33)	-6%	↑	0	(33)
Corporate Asset Maintenance	(266)	(220)	(268)	(2)	1%	↑	0	(2)
Private Sector Housing Grants	78	268	79	1	1%	↓	78	(77)
Consultancy Services	755	882	734	(21)	-3%	↑	0	(21)
Total Net Expenditure	(2,521)	(405)	(1,881)	640	-25%	↓	647	(7)

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
MISCELLANEOUS**

PERIOD END DATE

31 January 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	£000	%	£000	£000	
Sundry Services	3,716	3,320	4,187	471	13%	↓	431	39
Members Allowances, etc	612	483	597	(16)	-3%	↑	(12)	(4)
European Employability	510	425	510	0	0%	→	0	0
Chief Executive and Chief Officers	1,196	881	1,197	1	0%	↓	(12)	5
Total Net Expenditure	6,035	5,109	6,490	456	8%	↓	407	40

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

YEAR END DATE

31 January 2022

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

Resources

Audit	123	61	(62)	-50%	↑
Service Description	Internal audit of council services.				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies and a delay to filling them.				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	It is anticipated that the underspend will continue throughout the year				

Central Administration Support	2,417	2,330	(87)	-4%	↑
Service Description	This services deals with administration functions within the Authority				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	It is anticipated that the underspend will continue throughout the year				

Regulatory and Regeneration

Environmental Health	675	619	(56)	-8%	↑
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 due to Covid 19.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Underspend is anticipated				

Legal Services	967	885	(82)	-8%	↑
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				

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

YEAR END DATE

31 January 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Planning	452	633	181	40%	↓
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, due to Covid 19. Two further variances are occurring with Employee costs favourable due to staff vacancies and Payments to Other Bodies adverse due an ongoing legal case which is not budgeted.				
Mitigating Action	No action required				
Anticipated Outcome	Overspend is anticipated				
Economic Development	91	142	52	57%	↓
Service Description	Promotion of regeneration activities within West Dunbartonshire Council				
Main Issues / Reason for Variance	Staffing is £30k adverse due to turnover not being fully achieved, Payments to Other bodies is £17k favourable due to reduced projected outturn for Scheme Allocation costs and Supplies and Services is £50k adverse due to a projected shortfall in targeted energy efficiency savings.				
Mitigating Action	None				
Anticipated Outcome	A small overspend is anticipated				
Citizens, Culture and Facilities					
Arts and Heritage	383	332	(52)	-14%	↑
Service Description	The service provides civic accommodation and facilities within Clydebank				
Main Issues / Reason for Variance	The main reason for the variance is that the closure of the Town Hall has resulted in a loss of income as well as reduced expenditure on certain budgets. The absence of events has delayed the need to have certain posts filled and this has offset some of the income loss.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	An overspend is anticipated.				
Building Cleaning	1,649	1,549	(100)	-6%	↑
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				

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

YEAR END DATE

31 January 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Education , Learning and Attainment					
Primary Schools	29,534	29,721	187	1%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The adverse variance of £187k is made up of £31k which is covid specific, leaving £156k as non-covid related. The main reason behind this is an overspend in employee costs (£171k) mainly due to unbudgeted maternity pay, cover pressures and turnover not being achieved .				
Mitigating Action	Budgets will be closely monitored but little can be done directly to the causes of the variance				
Anticipated Outcome	An overspend is anticipated				
Secondary Schools	29,512	29,751	239	1%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The adverse variance of £239k is made up of £328k which is covid specific, leaving £89k favourable as non-covid related. This favourable variance is within employee costs due to some vacancies.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overall overspend. School meals income since August although below pre-pandemic levels has been rising and school lets have recommenced.				
Anticipated Outcome	An overspend primarily because of budgeted income not being achieved				
Specialist Educational Provision	17,116	18,028	912	5%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The adverse variance of £912k is made up of £847k which is covid specific, leaving £65k as non-covid related. This variance arises within employee costs and is due to turnover targets not being achieved.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend is anticipated given the pressures on the residential and taxi budgets				

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

YEAR END DATE

31 January 2022

Budget Details	Variance Analysis				
	Total Budget	Projected Spend	Variance	RAG Status	
	£000	£000	£000	%	
PPP	14,657	14,789	132	1%	↓
Service Description	This service area includes Vale of Leven, Clydebank High and St Peter the Apostle High Schools and St Eunan's Primary School. The costs charged to this service are Property costs and the Unitary charge.				
Main Issues / Reason for Variance	There are overspends against both electricity (£85k) and cleaning (£40k) as utility costs have increased in year beyond a level anticipated when setting the budget				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overall overspend. However, there is little that can be done given the cause of the reported overspends.				
Anticipated Outcome	An overspend is expected				

Roads and Neighbourhood

Roads Services	2,791	3,030	239	9%	↓
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 is now higher than anticipated in the budget so there is an adverse variance against plant hire costs. In addition private contractor costs are higher than budgeted.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An adverse variance is anticipated				

Burial Grounds	(127)	(187)	(60)	47%	↑
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 - invoiced income to November is already 78% of budgeted income.				
Mitigating Action	None necessary				
Anticipated Outcome	A favourable variance is anticipated				

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

YEAR END DATE

31 January 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Waste Services	7,341	8,041	699	10%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	The adverse variance of £699k is made up of £494k which is Covid specific, leaving £205k as non-Covid-related. External waste removal costs are also projected to increase due to increased volumes.				
Mitigating Action	It is expected that once the work from home advice is lifted then the volume of waste 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				
Anticipated Outcome	Overspend anticipated				
Ground Maintenance & Street Cleaning Trading A/c	(2,455)	(2,356)	99	-4%	↓
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	The adverse variance of £99k is made up of £86k which is Covid-specific, leaving £13k as non-Covid related.				
Mitigating Action	None possible as variance is attributable to unbudgeted rates/rent.				
Anticipated Outcome	A small adverse variance is anticipated				
Supply, Distribution and Property					
Housing Maintenance Trading A/c	(1,400)	(670)	730	-52%	↓
Service Description	This service delivers maintenance and investment services to the council's housing stock.				
Main Issues / Reason for Variance	£500K of this variance is attributable to the ongoing impact of COVID which has impacted on resource availability and reduced the amount of work undertaken by the in-house workforce. The remaining 230K adverse variance is due to increased costs of hire costs in transport and additional supplies spend due to increased use of specialist contractors. Service is currently assessing COVID impact on the surplus.				
Mitigating Action	Service will maximise income available through reviewing scope for increased internal charges and through the application of Council COVID funding.				
Anticipated Outcome	Surplus significantly below target at year end because of COVID impact.				

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

YEAR END DATE

31 January 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Housing Asset and Investment	80	29	(51)	-64%	↑
Service Description	This service manages capital investment across council and private sector housing stock.				
Main Issues / Reason for Variance	This variance is mainly due to employee costs from vacant posts within the service. This is partially offset by a reduction in the level of income being recharged to the Housing Revenue Account.				
Mitigating Action	None Required				
Anticipated Outcome	Underspend forecast at year end				
Miscellaneous					
Sundry Services	3,716	4,187	471	13%	↓
Service Description	This service area budgets for non departmental specific costs such as pensions costs, external grants and elderly welfare payments, external audit fees and insurance costs. The service heading also holds a number of general savings options which have still to be fully allocated.				
Main Issues / Reason for Variance	Of this variance £431k has been identified as due to covid. The remaining variance is mainly due to insurance costs anticipated (due to the level of excesses anticipated) and anticipated property costs of vacant buildings (HSCP properties).				
Mitigating Action	Management will continue to monitor and maximise actions taken to achieve a level of savings, where appropriate.				
Anticipated Outcome	An overall underspend is anticipated				
Other					
Net Covid position	6,460	3,286	(3,174)	-49%	↑
Service Description	This represents the funding from Scottish Government specifically for covid and additional spend identified outwith specific Council Services				
Main Issues / Reason for Variance	The favourable variance is funding service related covid costs				
Mitigating Action	Management will continue to monitor and maximise actions taken to achieve a level of savings, where appropriate.				
Anticipated Outcome	Any favourable variance will be fully offset by covid adverse variances within services, or carried forward for future years allocation against covid costs				