

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/2022
ANALYSIS FOR VARIANCES OVER £50,000**

PERIOD END DATE

31 January 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
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				
Revenues & Benefits	2,034	2,067	33	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 grants are being paid by this service with the cost being offset by additional funding. In addition late notification of a reduction in the Admin Subsidy income due means this budget line was overstated by £37k.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	Overspend is anticipated				
Cost of Collection of Rates	19	25	6	32%	↓
Service Description	This service collects Non Domestic Rates from local (and some national) organisations on behalf of Scottish Government				
Main Issues / Reason for Variance	Although there is a small overall adverse variance there is a large adverse variance in Payment to Other Bodies which is the Covid 19 Business Rates Grants, however this will be offset in total by income received				
Mitigating Action	No action required				
Anticipated Outcome	Overspend is anticipated				
Central Admin 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				

Budget Details	Variance Analysis				
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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				
Licensing	72	32	(40)	-56%	↑
Service Description	This service provides all licensing on behalf of the Council				
Main Issues / Reason for Variance	The main reason for the variance is an increase in expected income.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Overspend is anticipated				
Legal Services/Trading Standards	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				
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				
Change Support	309	310	1	0%	↓
Service Description	This Service enables transformational change and development, it also has the Central Training Budget for the Council.				
Main Issues / Reason for Variance	Although the overall variance is small there are two large variances being reported within this service. Employee costs are adverse due to the cost of Covid Vaccine Centre training. This is being offset by a favourable income variance due to the funding being received to cover the cost of the training described.				
Mitigating Action	None required				
Anticipated Outcome	A small overspend is anticipated				

Budget Details	Variance Analysis				RAG Status
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	£000	£000	£000	%	
Clydebank Town Hall	324	340	16	5%	↓
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.				
Libraries	1,747	1,707	(40)	-2%	↑
Service Description	This service includes the provision of Library, Culture and Museums				
Main Issues / Reason for Variance	Libraries are not operating to full capacity. In addition to this 2 libraries are closed for refurbishment.				
Mitigating Action	None required				
Anticipated Outcome	An underspend is anticipated				
Arts and Heritage	383	332	(52)	-14%	↑
Service Description	This service provides the provision & protection of Arts & Heritage				
Main Issues / Reason for Variance	Favourable variance due to increased management recharge to Clydebank Property Company and vacancies				
Mitigating Action	None required				
Anticipated Outcome	Underspend likely				
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				