

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
ANALYSIS FOR VARIANCES OVER £50,000

PERIOD END DATE

31 August 2023

Budget Details	Variance Analysis			
	Total Budget	Annual Spend	Variance	RAG Status
	£000	£000	£000	%
Finance	1,292	1,339	47	4% ↓
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.			
Mitigating Action	None available at this time.			
Anticipated Outcome	Adverse variance is anticipated			
Rent Rebates & Allowances	(341)	(276)	65	-19% ↓
Service Description	Payment of Rent Rebates and other Allowances			
Main Issues / Reason for Variance	Reduction in overpayment (OP) recoveries is due to DWP recovering some HB OP's against Universal Credit, subject to the OP reason. Previously the Council would have received 40% subsidy in OP's with the ability to recover 100% of the OP, therefore a potential to receive up to 140% of the OP value. This change means we receive 100% subsidy of the OP therefore a reduction from the potential 140% that could have been recovered.			
Mitigating Action	None available at this time.			
Anticipated Outcome	Adverse variance is anticipated			
Democratic and Registration Service	869	782	(87)	-10% ↑
Service Description	This services deals with the administration functions and Democratic Services within the Authority			
Main Issues / Reason for Variance	The main reason for the variance is vacancies within the service			
Mitigating Action	Some vacancies are being advertised, the projected outturn assumes these will be filled later			
Anticipated Outcome	Favourable variance is anticipated			
Legal Services/Trading Standards	822	759	(63)	-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 in the service and additional income received. An unbudgeted legal expense is partially offsetting the favourable outturn predicted however it is anticipated that this expenditure will ultimately be covered from reserves.			
Mitigating Action	Some vacancies are being advertised, the projected outturn assumes these will be filled later			
Anticipated Outcome	Favourable variance is anticipated			
Planning	749	533	(216)	-29% ↑
Service Description	This Service provides Building & Planning services			
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies in the service and income is higher than budgeted. The additional income predicted is an in-year benefit only as a result of one-off additional fees.			
Mitigating Action	A service restructure is planned for in-year implementation			
Anticipated Outcome	A favourable variance is anticipated.			

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Information Services	4,697	4,543	(154)	-3%	↑
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	Main reason for the favourable variance is vacancies within the service. Additional telephone costs are being offset by recharge income to recover these from other services. In addition centralised printing and leasing costs for copiers are anticipated to overspend during the year.				
Mitigating Action	None at this moment				
Anticipated Outcome	Favourable variance overall is anticipated				
Communications & Marketing	389	330	(58)	-15%	↑
Service Description	This service provides communication and marketing for the Council.				
Main Issues / Reason for Variance	Employee costs are favourable due to vacancies.				
Mitigating Action	None at the moment.				
Anticipated Outcome	Favourable variance overall is anticipated.				
Libraries	1,815	1,879	64	4%	↓
Service Description	This service includes the provision of Library, Culture and Museums within West Dunbartonshire				
Main Issues / Reason for Variance	Variance due to budgeted turnover not being projected as being met.				
Mitigating Action	Spend to be monitored.				
Anticipated Outcome	Overspend is projected.				
Catering Services	4,670	4,750	80	2%	↓
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	Although employee costs are lower due to a number of vacancies this is more than offset by higher food costs				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	An adverse variance is anticipated				
Building Cleaning	1,895	1,721	(174)	-9%	↑
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	Employee costs are favourable due to vacancies.				
Mitigating Action	None at the moment.				
Anticipated Outcome	Favourable variance overall is anticipated.				
Leisure Management	3,459	3,515	57	2%	↓
Service Description	Payment to West Dunbartonshire Leisure Trust for leisure services				
Main Issues / Reason for Variance	The management fee to WDLT has been higher because of delays in the reduction in community facilities provision				
Mitigating Action	None at the moment.				
Anticipated Outcome	Adverse variance is anticipated.				