

**WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2024/25  
ANALYSIS FOR VARIANCES OVER £50,000**

**APPENDIX 3**

**PERIOD END DATE** 31 August 2024

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Finance	1,487	1,701	215	14%	↓
Service Description	The service provided by this area deals with Accountancy, Capital, Treasury, Reconciliations, Cash Office and Municipal Bank				
Main Issues / Reason for Variance	A projected full year variance of £183k in Payments to Other Bodies relates to grants awarded from the cost of living fund and will be fully covered by the earmarked reserve set aside for this.				
Mitigating Action	No action required				
Anticipated Outcome	Adverse variance is anticipated but funded by an earmarked balance				
Revenues & Benefits	2,316	2,393	77	3%	↓
Service Description	The service provided by this area deal with benefits, council tax and debt recovery.				
Main Issues / Reason for Variance	Variance is offset by £66k Social Welfare Fund earmarked reserve.				
Mitigating Action	None required				
Anticipated Outcome	Small adverse variance is anticipated				
Finance Service Centre	461	482	21	5%	↓
Service Description	The Finance Service Centre provide Council wide support across all accounts payable and receivable as well as the administration of Non Domestic Rates (Business Rates).				
Main Issues / Reason for Variance	Adverse variance on staffing due to retention of Automation team but partially offset by favourable variance in Payments to Other Bodies due to recharges for associated software costs				
Mitigating Action	None required				
Anticipated Outcome	A small adverse variance is anticipated				
Planning	553	462	(91)	-16%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	A £106k favourable variance in employee costs is due to delays and difficulties filling vacancies.				
Mitigating Action	None possible				
Anticipated Outcome	Favourable variance is anticipated				
Strategic People and Change	1,806	1,858	53	3%	↓
Service Description	This service area provides strategic and operational HR advice, H&S advice and guidance				
Main Issues / Reason for Variance	The adverse variance in staffing costs is partly due to turnover savings not being fully met and additional training costs. The training cost element will be covered by an earmarked balance of £35k.				
Mitigating Action	None at this time				
Anticipated Outcome	An adverse variance is anticipated however £35k of earmarked balance will partially offset this.				
Information Services	4,747	4,817	70	1%	↓
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	The favourable variance in income is due to additional staff recharges and this is offset by the higher than budgeted staff costs due to the additional staff. In addition inflationary pressures on the software licencing element of the budget is currently projecting a £73k adverse variance.				
Mitigating Action	None possible at this time.				
Anticipated Outcome	Adverse variance overall is anticipated, licencing costs are being closely monitored.				

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Libraries	1,708	1,723	15	1%	↓
Service Description	This service includes the provision of Library, Culture and Museums within West Dunbartonshire				
Main Issues / Reason for Variance	Variance due to utility costs being higher than anticipated.				
Mitigating Action	Spend to be monitored.				
Anticipated Outcome	Overspend is projected.				
Catering Services	4,660	4,618	(42)	-1%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	employee costs are lower due to a number of vacancies				
Mitigating Action	none				
Anticipated Outcome	a favourable variance anticipated				
Building Cleaning	1,820	1,760	(60)	-3%	↑
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	There has been greater than anticipated expenditure on cleaning material costs (£35k), urgent equipment replacements (£53k) and replacement uniforms (£4k). However, there is a favourable variance against employee costs due to a number of vacancies (£152k).				
Mitigating Action	material costs and usage will be monitored				
Anticipated Outcome	a favourable variance anticipated				
Building Cleaning PPP	(208)	(295)	(87)	42%	↑
Service Description	This service provides cleaning services to PPP schools				
Main Issues / Reason for Variance	There is a favourable variance against employee costs due to a number of vacancies				
Mitigating Action	none				
Anticipated Outcome	a favourable variance anticipated				
Facilities Assistants	2,362	2,263	(99)	-4%	↑
Service Description	This service provides Facility Assistants throughout WDC buildings				
Main Issues / Reason for Variance	There is a favourable variance against employee costs due to a number of vacancies				
Mitigating Action	none				
Anticipated Outcome	a favourable variance anticipated				
Facilities Management	404	461	57	14%	↓
Service Description	Management and Team Leaders for Facilities Services such as Cleaning, Catering and Facilities Assistants				
Main Issues / Reason for Variance	There is an adverse variance against employee costs principally because turnover is not being achieved.				
Mitigating Action	none at present				
Anticipated Outcome	adverse variance anticipated				