

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
SUMMARY

APPENDIX 1

PERIOD END DATE 31 August 2023

Department Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
	£000	£000	£000	£000	%	
Resources	5,660	3,593	5,738	78	1.4%	↓
Regulatory and Regeneration	3,190	1,198	2,908	(282)	-8.8%	↑
People & Technology	7,564	3,979	7,410	(154)	-2.0%	↑
Citizens, Culture and Facilities	17,235	7,512	17,246	10	0.1%	↓
Education, Learning and Attainment	115,907	40,095	117,487	1,580	1.4%	↓
Roads and Neighbourhood	16,050	12,107	17,015	965	6.0%	↓
Housing and Employability	4,047	2,732	4,186	139	3.4%	↓
Supply, Distribution and Property	(1,488)	415	(1,465)	23	-1.5%	↓
Miscellaneous Services	7,614	3,887	7,503	(111)	-1.5%	↑
Loan Charges	13,976	3,494	13,976	0	0.0%	→
Capital Receipts used to fund Loan Charges	(2,884)	(253)	(2,884)	0	0.0%	→
Requisition (VJB)	732	195	779	47	6.4%	↓
Requisition (SPT)	1,588	1,588	1,588	0	0.0%	→
Requisition (CJP)	1,697	0	63	(1,634)	-96.3%	↑
Requisition (HSCP)	84,671	21,168	84,671	0	0.0%	→
Non GAE Allocation	(7,328)	(1,832)	(7,328)	0	0.0%	→
Total Expenditure	268,231	99,878	268,892	661	0.2%	↓
Council Tax	(40,254)	(16,773)	(40,254)	0	0.0%	→
Revenue Support Grant	(126,501)	(52,028)	(124,867)	1,634	-1.3%	↓
Non Domestic Rates	(93,396)	(38,915)	(93,396)	0	0.0%	→
Use of Reserves	(8,080)	(3,367)	(8,080)	0	0.0%	→
Total Resources	(268,231)	(111,082)	(266,597)	1,634	-0.6%	↓
Net Expenditure	(0)	(11,204)	2,295	2,295	0.9%	↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 August 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Audit	78	142	68	(10)	-12%	↑
Finance	1,292	594	1,339	47	4%	↓
Rent Rebates & Allowances	(341)	731	(276)	65	-19%	↓
Revenues & Benefits	2,287	1,008	2,254	(33)	-1%	↑
Finance Business Centre	323	125	330	7	2%	↓
Cost of Collection of Rates	17	0	26	9	51%	↓
Cost of Collection of Council Tax	(798)	(125)	(823)	(25)	3%	↑
Central Administration Support	2,803	1,118	2,820	17	1%	↓
Total Net Expenditure	5,660	3,593	5,738	78	1%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE

31 August 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	
Service Summary	£000	£000	£000	£000	%	
Democratic and Registration Service	870	284	782	(88)	(0)	↑
Environmental Health	744	319	750	6	0	↓
Licensing	(149)	(49)	(136)	13	(0)	↓
Legal Services	822	357	759	(63)	(0)	↑
Planning	749	(40)	533	(216)	(0)	↑
Economic Development	155	327	220	65	0	↓
Total Net Expenditure	3,190	1,198	2,908	(282)	(0)	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 August 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Transactional Services	836	347	818	(18)	-2%	↑
Human Resources (including risk)	2,032	784	2,049	17	1%	↓
Information Services	4,697	2,848	4,543	(154)	-3%	↑
Change Support	0	0	0	0	0%	→
Total Net Expenditure	7,564	3,979	7,410	(154)	-2%	↑

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
CITIZENS, CULTURE AND FACILITIES

APPENDIX 2

PERIOD END DATE

31 August 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	
Service Summary	£000	£000	£000	£000	%	
Communications & Marketing	389	72	330	(58)	-15%	↑
Citizen Services	1,308	565	1,344	36	3%	↓
Performance & Strategy	236	81	225	(11)	-5%	↑
Clydebank Town Hall	345	14	327	(18)	-5%	↑
Libraries	1,815	599	1,879	64	4%	↓
Arts and Heritage	326	119	319	(7)	-2%	↑
Catering Services	4,670	1,844	4,750	80	2%	↓
Building Cleaning	1,895	738	1,721	(174)	-9%	↑
Building Cleaning PPP	(202)	(110)	(170)	32	-16%	↓
Facilities Assistants	2,347	855	2,344	(3)	0%	↑
Facilities Management	601	211	585	(16)	-3%	↑
Leisure Management	3,459	2,572	3,515	57	2%	↓
Events	48	(47)	77	30	62%	↓
Total Net Expenditure	17,235	7,512	17,246	10	0%	↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 August 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Primary Schools	33,900	13,074	33,849	(52)	0%	↑
Secondary Schools	32,978	13,960	33,347	369	1%	↓
Specialist Educational Provision	17,224	6,528	18,526	1,302	8%	↓
Psychological Services	606	250	582	(24)	-4%	↑
Sport Development / Active Schools	627	(197)	627	0	0%	→
Early Education	9,530	(2,893)	9,504	(26)	0%	↑
PPP	16,501	7,374	16,508	7	0%	↓
Creative Arts	654	285	638	(16)	-2%	↑
Curriculum for Excellence	92	63	92	0	0%	→
Central Admin	953	665	958	4	0%	↓
Workforce CPD	365	128	362	(3)	-1%	↑
Performance & Improvement	453	169	460	7	2%	↓
Education Development	2,025	690	2,035	10	0%	↓
Raising Attainment - Primary	0	0	0	0	0%	→
Raising Attainment - Secondary	0	0	0	0	0%	→
Pupil Equity Fund (including LAC PEF)	0	0	0	0	0%	→
Total Net Expenditure	115,907	40,095	117,487	1,580	1%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 August 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Transport, Fleet & Maintenance Services	(571)	787	(379)	192	-34%	↓
Roads Services	3,014	2,328	3,318	304	10%	↓
Grounds Maintenance & Street Cleaning Client	7,416	3,090	7,416	0	0%	→
Outdoor Services	243	45	279	36	15%	↓
Burial Grounds	(265)	(241)	(240)	25	-9%	↓
Crematorium	(1,101)	(315)	(982)	119	-11%	↓
Waste Services	9,757	3,482	10,030	273	3%	↓
Depots	(0)	0	0	0	0%	→
Ground Maintenance & Street Cleaning Trading A/c	(2,443)	2,929	(2,427)	16	-1%	↓
Total Net Expenditure	16,050	12,107	17,015	965	6%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 August 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Working 4 U	2,238	1,134	2,205	(33)	-1%	↑
Communities	917	570	917	0	0%	→
Homeless Persons	482	904	681	199	41%	↓
Private Sector housing	18	8	18	0	0%	→
Anti Social Behaviour	392	117	365	(27)	-7%	↑
Total Net Expenditure	4,047	2,732	4,186	139	3%	↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
SUPPLY, DISTRIBUTION AND PROPERTY

APPENDIX 2

PERIOD END DATE

31 August 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Housing Maintenance Trading A/c	(875)	(625)	(896)	(21)	2%	↑
Housing Asset and Investment	50	0	0	(50)	-100%	↑
Corporate Assets	(2,361)	196	(2,352)	9	0%	↓
Capital Investment Programme	(5)	114	2	7	-140%	↓
Office Accommodation	1,231	273	1,280	49	4%	↓
Procurement	166	183	188	22	13%	↓
Corporate Asset Maintenance	0	(128)	0	0	0%	→
Private Sector Housing Grants	81	0	83	2	2%	↓
Consultancy Services	225	403	230	5	2%	↓
Total Net Expenditure	(1,488)	415	(1,465)	23	-2%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 August 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Sundry Services	5,590	3,137	5,580	(10)	0%	↑
Members Allowances, etc	701	269	700	(1)	0%	↑
Chief Executive and Chief Officers	1,323	481	1,223	(100)	-8%	↑
Total Net Expenditure	7,614	3,887	7,503	(111)	-1%	↑

YEAR END DATE

31 August 2023

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

Resources

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				

Regulatory and Regeneration

Democratic and Registration Service	870	782	(88)	-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 in the year.				
Anticipated Outcome	Favourable variance is anticipated				

Legal Services	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 in the year.				
Anticipated Outcome	Favourable variance is anticipated				

YEAR END DATE

31 August 2023

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

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	No action is possible at this time.				
Anticipated Outcome	A favourable variance is anticipated.				

Economic Development	155	220	65	42%	↓
Service Description	Promotion of regeneration activities within West Dunbartonshire Council				
Main Issues / Reason for Variance	Income is adverse due to delays in filling staff vacancies on posts that are budgeted to be internally recharged. While these posts are vacant there is no possibility of recharging these. This is being partially offset by a favourable variance in staffing due to the same vacancies.				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	An overspend is anticipated				

People & Technology

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				

Citizens, Culture and Facilities

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.				

YEAR END DATE

31 August 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
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.				
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	Overspend is anticipated				
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				
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.				

YEAR END DATE

31 August 2023

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

Education , Learning and Attainment

Primary Schools	33,900	33,849	(52)	0%	↑
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The principal adverse variances are an increase in the caseload for clothing grants (£122k) ,an overspend against APT&C employee costs (£213k) following the increase in turnover targets and an overspend on teacher costs (£105k) following the pay award agreed after the budget was set. SPT bus contract costs are also anticipated to be higher (£36k) than when the budget was set. Offsetting this is a favourable variance against school meals income following an alteration in the expansion of free school meals to primaries 6 and 7 (£155k) albeit income from lets is adverse (£19k). Utility prices have been particularly volatile over the past 18 months. Electricity and gas budgets were increased by about 11% for 2023/24 . However, actual prices for electricity have increased by up to 70% while gas prices have fallen by 22%. The overall impact has been favourable - while electricity has an adverse variance of £51k while gas has a favourable variance of £440k.				
Mitigating Action	Expenditure (particularly utility prices) and income (particularly income from school meals in the new academic year) will be closely monitored.				
Anticipated Outcome	A small underspend is anticipated.				
Secondary Schools	32,978	33,347	369	1%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The principal adverse variances are an overspend on APT&C employee costs (£100k) following the increase in turnover targets and an overspend on teacher costs (£105k) following the pay award agreed after the budget was set. Income from lets (£111k) and from school meals (£175k) are likely to be less than anticipated when the budget was set. Utility prices have been particularly volatile over the past 18 months. Electricity and gas budgets were increased by about 11% for 2023/24 . However, actual prices for electricity have increased by up to 70% while gas prices have fallen by 22%. The overall impact has been favourable - while electricity has an adverse variance of £35k while gas has a favourable variance of £149k.				
Mitigating Action	Expenditure and income will be closely monitored.				
Anticipated Outcome	An overspend is anticipated.				

YEAR END DATE

31 August 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Specialist Educational Provision	17,224	18,526	1,302	8%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The principal adverse variances are an overspend on employee costs, principally APT&C, (£169k) following the increase in turnover targets . Transport costs will be significantly over-budget due to difficulties sourcing sufficient taxis with a subsequent need to replace them with buses (£265k). Day placements are currently on a par with last year but average day placement costs are significantly higher (£250k) while residential placements (£676k) are 3% greater at a time when residential placement costs have increased considerably. There is an adverse variance against the budget for placements with other local authorities (£47k) and projected income from other local authority placements in WDC is also adverse (£76k). Income to assist with Ukrainian pupils (£176k) has been received and will offset additional employee costs.				
Mitigating Action	Expenditure and income will be closely monitored.				
Anticipated Outcome	An overspend is anticipated.				

Roads and Neighbourhood

Roads Services	3,014	3,318	304	10%	↓
Service Description	This service relates to Roads operations, design, structures, street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	Employee costs are higher due to the knock-on effect of the higher pay award , higher turnover targets and higher overtime than reflected in the budget (£68k) Plant hire costs have increased during the year to a level not foreseen when the budget was set (£287k) . Similarly, electricity and street lighting costs have increased during the year to a level not anticipated when the budget was set due to inflationary levels (£294k). Miscellaneous property costs are also £16k greater than anticipated (the largest being the depot cost allocation including a higher electricity element) .Payments to contractors/materials (£276k) are anticipated to be higher than anticipated when the budget was set. As a result of higher operating costs income, including capital recharges, is anticipated to be greater than budgeted (£673k)				
Mitigating Action	Management will continue to monitor all budget heads with a view to minimising the overspend.				
Anticipated Outcome	An adverse variance is anticipated.				

YEAR END DATE

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

Transport, Fleet & Maintenance Services	(571)	(379)	192	-34%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	The cost of specialist repairs and materials/parts has increased to level not reflected in current budgets. VTU income remains adverse (£52k) due continuing restrictions on what MOTs are undertaken.				
Mitigating Action	Expenditure and income will continue to be monitored.				
Anticipated Outcome	Overspend anticipated at present.				

Crematorium	(1,101)	(982)	119	-11%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	Although there are savings on gas costs income from cremations is less than budgeted with income less than the corresponding period last year				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	The increased income target is unlikely to be met				

Waste Services	9,757	10,030	273	3%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs are higher due to the knock-on effect of the higher pay award , higher turnover targets and higher overtime than reflected in the budget (£58k) . Transport costs, principally hires, are greater than anticipated when the budgets were set because of delays in acquiring new vehicles (£206k).				
Mitigating Action	Waste removal/tonnage costs in particular will be closely monitored.				
Anticipated Outcome	Overspend anticipated				

Housing and Employability

Homeless Persons	482	681	199	41%	↓
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	The adverse variance is due to the inflationary effect on costs of white goods and furniture together with requirement to retain bed and breakfast places due to demand / delay in having WDC properties available,				
Mitigating Action	It is expected that the need for bed and breakfast contingency will cease later in year as more WDC properties become ready for occupancy				
Anticipated Outcome	A year end overspend is anticipated				

YEAR END DATE

31 August 2023

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

Supply, Distribution and Property

Housing Asset and Investment	50	0	(50)	-100%	↑
Service Description	This service manages capital investment across council and private sector housing stock.				
Main Issues / Reason for Variance	Employee costs are showing a favourable variance due to vacant posts within the service. Employee cost underspend is offset by a reduction in the level of income being recharged to the Housing Revenue Account.				
Mitigating Action	None Required				
Anticipated Outcome	Slight underspend at year end				

Miscellaneous

Chief Executive and Chief Officers	1,323	1,223	(100)	-8%	↑
Service Description	This budget includes spend relating to the Senior Management Team of the Council				
Main Issues / Reason for Variance	There are two variances occurring in this service. Employee costs are showing a small favourable variance due to two short-term Chief Officer vacancies. In addition there is a large favourable variance due to income from an unbudgeted staff recharge for the first half of the year which has now ended.				
Mitigating Action	None required				
Anticipated Outcome	Favourable outturn expected.				

YEAR END DATE

31 August 2023

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

Requisition (Criminal Justice Partnership)					
Requisition (CJP)	1,697	63	(1,634)	-96%	→
Service Description	This cost represents the payment made to HSCP in relation to the Criminal Justice Partnership				
Main Issues / Reason for Variance	Historically the budget has been set to include the Criminal Justice ringfenced expenditure (£1.634m) and the (CPP) Community Justice Transitional Funding (£0.063m). However, the ringfenced expenditure is directly incurred by HSCP; with the associated ringfenced Scottish Government funding being paid direct to the HSCP and as such has been removed from the projected council spend and the projected council income. Overall, this is a nil effect to the Council's budgetary control outturn. The forecast outturn remaining, represents the payment due to HSCP with regards the CPP element (£0.063m) which the council receives as part of the RSG and is due to be paid over to the HSCP.				
Mitigating Action	None Required				
Anticipated Outcome	Overall, nil impact on outturn position.				

Resources					
Revenue Support Grant	(126,501)	(124,867)	1,634	-1%	→
Service Description	This income represents the funding received from the Scottish Government known as the "Revenue Support Grant".				
Main Issues / Reason for Variance	Historically the budget has been set to include the income for the Criminal Justice Partnership. This element of income has been removed from the forecast outturn, as has the associated expenditure as reflected within the CJP requisition payment. Overall, there is a nil impact on the Council's outturn position.				
Mitigating Action	None Required				
Anticipated Outcome	Overall, nil impact on outturn position.				