

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
IRED SUMMARY

MONTH END DATE 31 December 2020

APPENDIX 1

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Forecast Spend 2020/21	Annual Variance 2020/21	Annual RAG Status	Net Variance Attributable to Covid	Underlying Variance Excluding Covid
	£000	£000	£000	£000	%	£000	£000
Transport, Fleet & Maintenance Services	(506)	57	(498)	7	-1%	7	0
Roads Operations	(1,145)	23	(185)	960	-84%	975	(15)
Roads Services	3,908	2,427	3,247	(661)	-17%	(676)	15
Grounds Maintenance & Street Cleaning Client	7,360	5,520	7,360	0	0%	0	0
Outdoor Services	248	85	166	(82)	-33%	0	(82)
Burial Grounds	(157)	17	(170)	(12)	8%	0	(12)
Crematorium	(1,001)	(435)	(977)	24	-2%	0	24
Waste Services	7,542	5,829	7,845	303	4%	270	33
Depots	0	(32)	0	0	0%	0	0
Grounds Maintenance & Street Cleaning Trading A/c	(2,740)	(2,954)	(2,737)	3	0%	0	3
Corporate Asset Maintenance	(11)	144	72	84	-732%	84	(0)
Economic Development	224	226	227	3	1%	0	3
Corporate Assets /Capital Investment Programme	(2,990)	(713)	(2,707)	283	-9%	214	69
Consultancy Services	659	868	705	46	7%	44	2
Total Net Expenditure	11,392	11,062	12,348	956	8.4%	918	38

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
IRED COMMITTEE DETAIL

APPENDIX 2

YEAR END DATE 31 December 2020

PERIOD 9

Actual Outturn 2019/20	Service Summary	Total Budget 2020/21	Spend to Date 2020/21	Forecast Spend 2020/21	Annual Variance 2020/21	RAG Status
£000	All Services	£000	£000	£000	£000	%
18,557	Employee	18,356	12,523	17,995	(360)	-2% ↑
3,872	Property	2,969	2,064	2,785	(183)	-6% ↑
4,244	Transport and Plant	3,879	1,851	3,691	(188)	-5% ↑
10,826	Supplies, Services and Admin	9,361	6,177	9,179	(181)	-2% ↑
11,435	Payments to Other Bodies	11,327	7,178	10,256	(1,071)	-9% ↑
560	Other	552	414	552	0	0% →
49,496	Gross Expenditure	46,443	30,207	44,459	(1,984)	-4% ↑
(36,625)	Income	(35,052)	(19,145)	(32,112)	2,940	8% ↓
12,870	Net Expenditure	11,392	11,062	12,348	956	8% ↓
£000	Transport, Fleet & Maintenance Services	£000	£000	£000	£000	%
1,654	Employee	1,626	1,178	1,651	25	2% ↓
55	Property	89	80	84	(5)	-5% ↑
68	Transport and Plant	1,680	749	1,526	(154)	-9% →
2,742	Supplies, Services and Admin	469	236	540	71	15% ↓
	Payments to Other Bodies	2	0	0	(2)	-87% ↑
	Other	0	0	0	0	0% →
4,519	Gross Expenditure	3,866	2,243	3,801	(64)	-2% ↑
(4,848)	Income	(4,371)	(2,186)	(4,300)	72	2% ↓
(329)	Net Expenditure	(506)	57	(498)	7	-1% ↓
£000	Roads Operations	£000	£000	£000	£000	%
1,769	Employee	1,318	935	1,303	(15)	-1% ↑
77	Property	99	66	107	8	8% ↓
1,802	Transport and Plant	507	315	447	(60)	-12% ↑
580	Supplies, Services and Admin	1,078	311	587	(491)	-46% ↑
0	Payments to Other Bodies	155	0	114	(41)	-26% ↑
0	Other	0	0	0	0	0% →
4,228	Gross Expenditure	3,157	1,627	2,559	(599)	-19% ↑
(4,628)	Income	(4,302)	(1,603)	(2,744)	1,559	36% ↓
(399)	Net Expenditure	(1,145)	23	(185)	960	-84% ↓
£000	Roads Services	£000	£000	£000	£000	%
1,167	Employee	1,293	846	1,278	(15)	-1% ↑
0	Property	108	105	118	9	9% ↓
11	Transport and Plant	76	36	76	(0)	0% ↑
4	Supplies, Services and Admin	764	521	791	28	4% ↓
44	Payments to Other Bodies	2,745	1,096	1,702	(1,043)	-38% ↑
0	Other	0	0	0	0	0% →
1,226	Gross Expenditure	4,986	2,603	3,965	(1,021)	-20% ↑
(450)	Income	(1,078)	(176)	(718)	359	33% ↓
776	Net Expenditure	3,908	2,427	3,247	(661)	-17% ↑

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	Grounds Maintenance & Street Cleaning Client					
		£000	£000	£000	£000 %	
1,352	Employee	0	0	0	0 0%	→
102	Property	0	0	0	0 0%	→
507	Transport and Plant	0	0	0	0 0%	→
1,190	Supplies, Services and Admin	0	0	0	0 0%	→
110	Payments to Other Bodies	7,360	5,520	7,360	0 0%	→
0	Other	0	0	0	0 0%	→
3,261	Gross Expenditure	7,360	5,520	7,360	0 0%	→
(4,338)	Income	0	0	0	0 0%	→
(1,077)	Net Expenditure	7,360	5,520	7,360	0 0%	→
	Outdoor Services					
		£000	£000	£000	£000 %	
1,152	Employee	104	39	57	(47) -46%	↑
124	Property	74	46	81	7 9%	↓
104	Transport and Plant	0	0	0	0 0%	→
760	Supplies, Services and Admin	111	68	113	3 2%	↓
2,730	Payments to Other Bodies	45	31	49	4 8%	↓
0	Other	0	0	0	0 0%	→
4,871	Gross Expenditure	334	184	300	(34) -10%	↑
(1,129)	Income	(86)	(99)	(134)	(48) -56%	↑
3,742	Net Expenditure	248	85	166	(82) -33%	↑
	Burial Grounds					
		£000	£000	£000	£000 %	
0	Employee	0	0	0	0 0%	→
0	Property	19	14	19	(0) -2%	↑
0	Transport and Plant	0	0	0	0 0%	→
0	Supplies, Services and Admin	0	0	0	0 0%	→
7,363	Payments to Other Bodies	409	307	409	0 0%	→
0	Other	0	0	0	0 0%	→
7,363	Gross Expenditure	428	320	428	(0) 0%	↑
0	Income	(585)	(303)	(598)	(12) -2%	↑
7,363	Net Expenditure	(157)	17	(170)	(12) 8%	↑
	Crematorium					
		£000	£000	£000	£000 %	
101	Employee	181	136	189	8 5%	↓
66	Property	154	104	161	6 4%	↓
0	Transport and Plant	0	0	0	0 0%	→
109	Supplies, Services and Admin	16	10	18	2 12%	↓
57	Payments to Other Bodies	31	28	39	8 25%	↓
0	Other	0	0	0	0 0%	→
333	Gross Expenditure	382	278	407	24 6%	↓
(76)	Income	(1,384)	(713)	(1,384)	(0) 0%	↑
257	Net Expenditure	(1,001)	(435)	(977)	24 -2%	↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
IRED COMMITTEE DETAIL

APPENDIX 2

YEAR END DATE 31 December 2020

PERIOD 9

Actual Outturn 2019/20	Service Summary	Total Budget 2020/21	Spend to Date 2020/21	Forecast Spend 2020/21	Annual Variance 2020/21	RAG Status
£000	Waste Services	£000	£000	£000	£000	%
0	Employee	2,778	1,916	2,702	(76)	-3% ↑
16	Property	119	28	119	1	1% ↓
0	Transport and Plant	928	393	904	(24)	-3% ↑
0	Supplies, Services and Admin	4,724	3,643	5,067	342	7% ↓
393	Payments to Other Bodies	22	2	24	3	13% ↓
0	Other	0	0	0	0	0% →
410	Gross Expenditure	8,570	5,983	8,816	246	3% ↓
(529)	Income	(1,028)	(154)	(971)	57	6% ↓
(120)	Net Expenditure	7,542	5,829	7,845	303	4% ↓
£000	Depots	£000	£000	£000	£000	%
185	Employee	0	0	0	0	0% →
165	Property	482	338	490	8	2% ↓
0	Transport and Plant	0	0	0	0	0% →
19	Supplies, Services and Admin	13	8	13	(0)	-1% ↑
30	Payments to Other Bodies	0	0	0	0	0% →
0	Other	0	0	0	0	0% →
400	Gross Expenditure	495	345	502	8	2% ↓
(1,278)	Income	(495)	(377)	(502)	(8)	-2% ↑
(878)	Net Expenditure	0	(32)	0	0	0% →
£000	Grounds Maintenance & Street Cleaning Trading A/c	£000	£000	£000	£000	%
2,780	Employee	5,853	3,840	5,863	10	0% ↓
108	Property	331	64	342	11	3% ↓
1,029	Transport and Plant	628	302	670	42	7% ↓
4,712	Supplies, Services and Admin	659	400	580	(79)	-12% ↑
22	Payments to Other Bodies	10	0	10	0	0% →
0	Other	552	414	552	0	0% →
8,652	Gross Expenditure	8,034	5,021	8,018	(16)	0% ↑
(1,158)	Income	(10,773)	(7,975)	(10,754)	19	0% ↓
7,493	Net Expenditure	(2,740)	(2,954)	(2,737)	3	0% ↓
£000	Corporate Asset Maintenance	£000	£000	£000	£000	%
1,590	Employee	1,594	1,080	1,495	(99)	-6% ↑
1,929	Property	47	35	47	0	0% →
10	Transport and Plant	45	49	57	12	26% ↓
(56)	Supplies, Services and Admin	1,696	942	1,613	(83)	-5% ↑
67	Payments to Other Bodies	0	0	0	0	0% →
0	Other	0	0	0	0	0% →
3,540	Gross Expenditure	3,382	2,106	3,212	(170)	-5% ↑
(5,864)	Income	(3,394)	(1,962)	(3,140)	254	7% ↓
(2,324)	Net Expenditure	(11)	144	72	84	-732% ↓

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IRED COMMITTEE DETAIL

APPENDIX 2

YEAR END DATE 31 December 2020

PERIOD 9

Actual Outturn 2019/20 £000	Service Summary	Total Budget 2020/21 £000	Spend to Date 2020/21 £000	Forecast Spend 2020/21 £000	Annual Variance 2020/21 £000	%	RAG Status
	Economic Development						
620	Employee	617	459	628	11	2%	↓
489	Property	22	17	22	0	0%	↓
2	Transport and Plant	2	0	1	(1)	-67%	↑
13	Supplies, Services and Admin	14	19	30	17	125%	↓
618	Payments to Other Bodies	435	185	435	0	0%	→
0	Other	0	0	0	0	0%	→
1,743	Gross Expenditure	1,089	679	1,116	27	2%	↓
(976)	Income	(865)	(454)	(889)	(24)	-3%	↑
767	Net Expenditure	224	226	227	3	1%	↓
	Corporate Assets /Capital Investment Programme						
0	Employee	1,798	1,233	1,636	(162)	-9%	↑
443	Property	1,424	1,167	1,195	(229)	-16%	↑
0	Transport and Plant	7	3	5	(2)	-29%	↑
13	Supplies, Services and Admin	(187)	16	(180)	7	-4%	↓
0	Payments to Other Bodies	72	10	72	(0)	0%	↑
0	Other	0	0	0	0	0%	→
455	Gross Expenditure	3,114	2,429	2,728	(386)	-12%	↑
(455)	Income	(6,104)	(3,142)	(5,435)	669	11%	↓
0	Net Expenditure	(2,990)	(713)	(2,707)	283	-9%	↓
	Consultancy Services						
6,186	Employee	1,194	862	1,192	(1)	0%	↑
298	Property	0	0	0	0	0%	→
711	Transport and Plant	5	4	6	1	10%	↓
740	Supplies, Services and Admin	4	2	7	3	65%	↓
0	Payments to Other Bodies	42	0	42	0	0%	→
560	Other	0	0	0	0	0%	→
8,495	Gross Expenditure	1,245	868	1,247	2	0%	↓
(10,896)	Income	(586)	0	(542)	44	7%	↓
(2,401)	Net Expenditure	659	868	705	46	7%	↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 December 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Forecast Spend	Variance		
	£000	£000	£000	%	
Roads Operations	(1,145)	(185)	960	-84%	↓
Service Description	This service covers the delivery of roads works orders raised				
Main Issues / Reason for Variance	COVID-19 lockdown and current operating restrictions have resulted in less work able to be carried out resulting in less income being achievable. Partially offset by underspends in materials and transport Roads work focuses on gritting in January / February so will be March before any further rechargeable jobs will begin again . The present projections assume there will be no further tightening of restrictions and weather in March will be suitable for allowing new rechargeable work to be carried out				
Mitigating Action	This overspend will be offset to some degree by an underspend in Roads services. Roads Managers have work scheduled focussing on income generating work as soon as weather permits this to begin				
Anticipated Outcome	Overspend at year end				
Roads Services	3,908	3,247	(661)	-17%	↑
Service Description	This service relates to Roads design , structures , street lighting, traffic management, road safety and school crossing patrols				
Main Issues / Reason for Variance	COVID-19 lockdown resulting in work not being able to be carried out resulting in less recharges come from Roads operation				
Mitigating Action	This underspend is offset to some degree by an underspend in Roads services				
Anticipated Outcome	Spends will be less than budgeted due to reduced work schedule				
Outdoor Services	248	166	(82)	-33%	↑
Service Description	This service covers the outdoor sporting facilities provided by WDC and public conveniences				
Main Issues / Reason for Variance	Staff vacancies and additional Golf income				
Mitigating Action	None required although the service will be continually monitored throughout the year.				
Anticipated Outcome	An underspend is expected at year end				
Waste Services	7,542	7,845	303	4%	→
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	There has been a general increase in household rubbish related to home working. There has also been increased costs from recycling contractor due to higher levels of contaminated loads which attract higher rate for processing				
Mitigating Action	The service has begun a communication strategy to remind residents of how to correctly recycle to reduce contaminated recycling loads				
Anticipated Outcome	Overspend anticipated				

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ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 December 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Forecast Spend	Variance		
	£000	£000	£000	%	
<p>Grounds Maintenance & Street Cleaning Trading A/c</p> <p>Service Description Trading operation providing grounds maintenance and street cleaning</p> <p>Main Issues / Reason for Variance Increased transport costs due to delay in procuring new vehicles and also social distancing rules . This is however offset by reduced contractors costs.</p> <p>Mitigating Action None required although the service will be continually monitored throughout the year.</p> <p>Anticipated Outcome Overall expected to come in on budget</p>	(2,740)	(2,737)	3	0%	→
<p>Corporate Asset Maintenance</p> <p>Service Description This service manages and undertakes repairs and maintenance to public buildings</p> <p>Main Issues / Reason for Variance Business interruption anticipate for the remainder of the financial year due to the new tier 4 restrictions will reduce income and lead to greater losses than previously forecast.</p> <p>Mitigating Action A successful staff furlough claim made to HMRC. The service will maximise income during the remainder of the financial year in order to minimise the adverse variance.</p> <p>Anticipated Outcome An adverse variance against the revised budget due to anticipated issues because of restrictions due to COVID-19. This position will continue to be reviewed to take account of any changes to Scottish Government COVID direction.</p>	(11)	72	84	-732%	↓
<p>Corporate Assets /Capital Investment Programme</p> <p>Service Description This service provides asset and estate management</p> <p>Main Issues / Reason for Variance The projected adverse variance is mainly due to salary capitalisation not anticipated to be fully achieved due to the COVID-19 restrictions. There is also an adverse variance within Non Domestic Rates due to vacant properties.</p> <p>Mitigating Action The budget will continue to be monitored throughout the year and any actions which can be taken to mitigate the overspend are being identified. Further review is ongoing regarding Non Domestic Rates</p> <p>Anticipated Outcome Overspend anticipated</p>	(2,990)	(2,707)	283	-9%	↓

WEST DUNBARTONSHIRE COUNCIL
MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2020/21

Appendix 4

Efficiency reference	Efficiency Detail	Strategic Lead Area	budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
MA7	Reactive roads repairs	Environment & Neighbourhood	- 60,000	- 60,000	-	
MA8	Capitalisation of salaries	Regeneration	- 278,337	- 256,906	- 21,431	not fully achieved due to salaries not being recharged as budgeted due to COVID-19 lockdown.
MA9	Reduce hours - compliance posts (eco)	Regeneration	- 18,498	- 18,498	-	Achieved
			- 356,835	- 335,404	- 21,431	