

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2019/2020
SUMMARY

APPENDIX 1

PERIOD END DATE 31 October 2019

Department Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
	£000	£000	£000	£000	%	
Strategic Director - Transformation & Public Sector Reform	615	555	591	(24)	-4%	↑
Resources	5,476	6,165	5,437	(39)	-1%	↑
Regulatory	2,588	1,337	2,529	(59)	-2%	↑
People & Technology	6,086	3,958	6,004	(82)	-1%	↑
Communications, Culture, Community and Facilities	17,091	9,969	17,098	6	0%	↓
Education, Learning and Attainment	96,524	53,697	96,596	73	0%	↓
Neighbourhood	14,512	12,305	14,435	(77)	-1%	↑
Housing and Employability	4,556	2,531	4,523	(33)	-1%	↑
Regeneration	(2,765)	(2,520)	(2,815)	(49)	2%	↑
Miscellaneous Services	5,725	3,514	5,905	180	3%	↓
Loan Charges	6,897	4,023	6,897	0	0%	→
Requisition (VJB)	750	438	750	0	0%	→
Requisition (SPT)	1,592	928	1,592	0	0%	→
Requisition (CJP)	2,017	1,177	2,017	0	0%	→
Requisition (HSCP)	67,762	39,528	67,762	0	0%	→
Non GAE Allocation	(6,953)	(4,056)	(6,953)	0	0%	→
Contingency Fund	366	(180)	(180)	(546)	-149%	↑
Total Expenditure	222,838	133,368	222,188	(650)	0%	↑
Council Tax/CT Replacement Scheme	(34,797)	(20,516)	(34,797)	0	0%	→
Revenue Support Grant/ NDR	(187,066)	(124,186)	(187,066)	0	0%	→
Use of Reserves	(975)	(569)	(975)	0	0%	→
Total Resources	(222,838)	(145,271)	(222,838)	0	0%	→
Net Expenditure	(0)	(11,902)	(650)	(650)	-0.29%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 STRATEGIC DIRECTOR - TRANSFORMATION & PUBLIC SECTOR REFORM

APPENDIX 2

PERIOD END DATE

31 October 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Procurement	615	555	591	(24)	-4%	↑
Total Net Expenditure	615	555	591	(24)	-4%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 October 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Audit	150	208	140	(10)	-7%	↑
Central Administration Support	2,390	1,311	2,342	(48)	-2%	↑
Finance	1,397	948	1,407	10	1%	↓
Rent Rebates & Allowances	(46)	2,312	(46)	0	0%	→
Revenues & Benefits	2,059	1,390	2,059	0	0%	→
Finance Business Centre	284	161	292	8	3%	↓
Cost of Collection of Rates	24	0	25	1	4%	↓
Cost of Collection of Council Tax	(782)	(165)	(782)	0	0%	→
Total Net Expenditure	5,476	6,165	5,437	(39)	-1%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 REGULATORY SUMMARY

APPENDIX 2

PERIOD END DATE

31 October 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Democratic and Registration Service	734	386	718	(16)	-2%	↑
Environmental Health/ Trading Standards	670	422	694	24	4%	↓
Licensing	(120)	(96)	(99)	21	-18%	↓
Legal Services	879	561	879	0	0%	→
Planning	425	64	337	(88)	-21%	↑
Total Net Expenditure	2,588	1,337	2,529	(59)	-2%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 October 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Transactional Services	646	369	654	8	1%	↓
Human Resources (including risk)	1,216	603	1,195	(21)	-2%	↑
Information Services	3,859	2,784	3,853	(6)	0%	↑
Change Support	365	202	302	(63)	-17%	↑
Total Net Expenditure	6,086	3,958	6,004	(82)	-1%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 COMMUNICATIONS, CULTURE AND COMMUNITIES

APPENDIX 2

PERIOD END DATE

31 October 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Communications & Marketing	309	171	310	1	0%	↓
Citizen Services	1,363	731	1,342	(21)	-2%	↑
Performance & Strategy	349	187	350	1	0%	↓
Libraries, Museums, Culture	1,743	938	1,737	(6)	0%	↑
Arts and Heritage	453	242	422	(31)	-7%	↑
Office Accommodation	1,491	926	1,543	52	3%	↓
Clydebank Town Hall	375	191	374	(1)	0%	↑
Catering Services	4,122	2,024	4,145	23	1%	↓
Building Cleaning	1,473	859	1,491	18	1%	↓
Building Cleaning PPP	(261)	(179)	(275)	(14)	5%	↑
Facilities Assistants	2,087	975	1,945	(142)	-7%	↑
Facilities Management	327	203	338	11	3%	↓
Leisure Management	3,141	2,634	3,271	130	4%	↓
Events	120	67	105	(15)	-13%	↑
Total Net Expenditure	17,091	9,969	17,098	6	0%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 October 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Primary Schools	27,817	16,558	27,890	73	0%	↓
Secondary Schools	26,449	15,945	26,601	152	1%	↓
Specialist Educational Provision	14,840	7,906	15,192	352	2%	↓
Psychological Services	492	246	422	(70)	-14%	↑
Sport Development / Active Schools	579	310	579	0	0%	→
Early Education	8,343	555	8,135	(208)	-2%	↑
PPP	14,776	10,616	14,530	(246)	-2%	↑
Cultural Services	564	273	571	8	1%	↓
Curriculum for Excellence	182	77	182	(0)	0%	↑
Central Admin	252	203	287	36	14%	↓
Workforce CPD	341	219	356	16	5%	↓
Performance & Improvement	430	219	420	(10)	-2%	↑
Education Development	1,461	570	1,430	(31)	-2%	↑
Raising Attainment - Primary	0	(0)	0	0	0%	→
Raising Attainment - Secondary	(0)	(0)	0	0	-100%	↓
Pupil Equity Fund (including LAC PEF)	(0)	(0)	0	0	-100%	↓
Total Net Expenditure	96,524	53,697	96,596	73	0%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 October 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Roads Operations	(872)	3,349	(852)	20	-2%	↓
Roads Services	4,169	1,936	4,144	(25)	-1%	↑
Transport, Fleet & Maintenance Services	(428)	514	(428)	(1)	0%	↑
Grounds Maintenance & Street Cleaning Client	7,363	4,295	7,363	0	0%	→
Outdoor Services	234	120	262	28	12%	↓
Burial Grounds	(139)	(249)	(144)	(5)	4%	↑
Crematorium	(948)	(373)	(896)	52	-5%	↓
Waste Services	7,641	4,005	7,558	(83)	-1%	↑
Depots	0	315	0	0	0%	→
Ground Maintenance & Street Cleaning Trading A/c	(2,509)	(1,608)	(2,571)	(63)	3%	↑
Total Net Expenditure	14,512	12,305	14,435	(77)	-1%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 October 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Working 4 U	2,893	1,736	2,892	(2)	0%	↑
Communities	860	404	854	(6)	-1%	↑
Homeless Persons	245	210	226	(18)	-7%	↑
Private Sector housing	43	13	47	4	9%	↓
Anti Social Behaviour	514	169	503	(11)	-2%	↑
Total Net Expenditure	4,556	2,531	4,523	(33)	-1%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 REGENERATION

APPENDIX 2

PERIOD END DATE

31 October 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20	Annual RAG Status	
Service Summary	£000	£000	£000	£000	%	
Housing Maintenance Trading A/c	(1,239)	(1,549)	(1,248)	(9)	1%	↑
Housing Asset and Investment	49	3	5	(43)	-89%	↑
Corporate Assets and Capital Investment Programme	(2,271)	(1,146)	(2,293)	(22)	1%	↑
Economic Development	368	113	390	22	6%	↓
Central Repairs & Maintenance	(238)	(78)	(244)	(5)	2%	↑
Private Sector Housing Grants	95	(102)	96	1	1%	↓
Consultancy Services	471	239	478	7	1%	↓
Total Net Expenditure	(2,765)	(2,520)	(2,815)	(49)	2%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 October 2019

Service / Subjective Summary	Total Budget 2019/20	Spend to Date 2019/20	Projected Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Sundry Services	3,331	2,130	3,491	160	5%	↓
Members Allowances, etc	597	332	583	(14)	-2%	↑
European Employability	510	298	510	0	0%	→
Chief Executive, Directors and Strategic Leads	1,287	754	1,321	34	3%	↓
Total Net Expenditure	5,725	3,514	5,905	180	3%	↓

YEAR END DATE

31 October 2019

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

Regulatory

Planning	425	337	(88)	-21%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	There are two main reasons for the favourable variance, income is higher than budgeted and there are a number of vacant posts which are currently being filled. This is a demand led budget for income and can fluctuate throughout the year.				
Mitigating Action	No action required				
Anticipated Outcome	Underspend is anticipated				

People & Technology

Change Support	365	302	(63)	-17%	↑
Service Description	This Service enables transformational change and development, it also has the Central Training Budget for the Council.				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies.				
Mitigating Action	None required				
Anticipated Outcome	Underspend is anticipated				

Communications, Culture, Community and Facilities

Office Accommodation	1,491	1,543	52	3%	→
Service Description	Provision of shared office accommodation				
Main Issues / Reason for Variance	The main reason for an adverse variance is that there is insufficient budget for property costs – there was no historical data when the running costs for the new building were put into budgets				
Mitigating Action	With occupancy in some of the buildings in the first year, the budget will continue to be monitored to identify any efficiencies or reductions to the anticipated costs.				
Anticipated Outcome	A year end overspend is currently anticipated				

Facilities Assistants	2,087	1,945	(142)	-7%	↑
Service Description	This service provides Facility Assistants throughout WDC buildings				
Main Issues / Reason for Variance	There has been a reduction in Facilities Assistant costs for a variety of reasons - such as: rationalisation of schools estate and campus approach; timing of filling vacant posts; reduction in overtime due to less out of hours requests				
Mitigating Action	The vacancies have been managed throughout the year taking cognisance of demand from service users to ensure no effect on service delivery				
Anticipated Outcome	Underspend will be achieved				

YEAR END DATE

31 October 2019

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Leisure Management	3,141	3,271	130	4%	↓
Service Description	Payment to West Dunbartonshire Leisure Trust for leisure services				
Main Issues / Reason for Variance	The reason for this variance is in relation to the projected non achievement in-year of the community facilities saving				
Mitigating Action	Limited action can be taken to reduce this overspend until a firm decision is made as to the future of the community facilities				
Anticipated Outcome	A year end overspend is currently anticipated				

Education , Learning and Attainment

Primary Schools	27,817	27,890	73	0%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The main variances arise because teacher salaries are greater than assumed in the budget, partly because the number of probationers since August is greater than budgeted (offset by grant income), and savings from teacher turnover and APT&C staff have not materialised (£165k). In addition there are adverse cover costs of £70k. This has been partly offset by additional income, mainly from staff secondments (£125k).				
Mitigating Action	Management will continue to review the service and take action were appropriate to minimise the overspend				
Anticipated Outcome	An overspend is likely to continue				

Secondary Schools	26,449	26,601	152	1%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The main adverse variances are the significant drop in demand for school meals and vending machine income in the secondaries (£181k) and the school meals income budget being overstated (£62k). In addition teacher costs, including cover, are higher than budgeted (£284k), part of which is attributable to the increased number of probationers since August (offset by government grant income). This is partially offset by non-teaching vacancies and a projected underspend on the school bus contract.				
Mitigating Action	Management will continue to review the service and take action were appropriate to minimise the overspend				
Anticipated Outcome	An adverse variance is likely to continue				

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/2020
 ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 October 2019

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Specialist Educational Provision	14,840	15,192	352	2%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The overspend on day care placements (£327k) has increased following the placement of several cases with needs that could not be accommodated within the existing schools' estate.				
Mitigating Action	The requirement for Daycare Placements are demand-led services taken jointly with HSCP following a joint assessment of the best option for all concerned. However, the actual usage throughout the year will be reviewed regularly to identify where there is scope to reduce the number of placements.				
Anticipated Outcome	If current levels of demand continue then it is anticipated that the Daycare budget will overspend.				
Psychological Services	492	422	(70)	-14%	↑
Service Description	This service provides Psychological Support to pupils within West Dunbartonshire.				
Main Issues / Reason for Variance	This favourable variance is due to staff secondments to SAC/PEF and Early Years expansion.				
Mitigating Action	No action necessary due to a favourable variance				
Anticipated Outcome	A favourable variance likely to continue.				
Early Education	8,343	8,135	(208)	-2%	↑
Service Description	This services area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	Employee Costs are showing an underspend mainly due to staff vacancies. Some of this is roll-related (and will change as roll numbers rise during the year) and some is due to delays in the recruitment process.				
Mitigating Action	Staffing levels vary continuously basis due to the statutory staff/ children ratios. Vacancies will continue to be monitored to ensure the most efficient use of staffing and financial resources. Recruitment has been ongoing and a number of new starts are anticipated in November. This will ensure that the level of service - dictated by roll numbers - is not adversely affected.				
Anticipated Outcome	A favourable variance is projected at the year end.				

YEAR END DATE

31 October 2019

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
PPP	14,776	14,530	(246)	-2%	↑
Service Description	This service area includes Vale of Leven, Clydebank High and St Peter the Apostle High Schools and St Eunan's Primary School. The costs charged to this service are Property costs and the Unitary charge.				
Main Issues / Reason for Variance	This favourable variance is in relation to lower than anticipated utility costs which reflects 2018/19 outturn				
Mitigating Action	No action required				
Anticipated Outcome	A favourable variance is projected at the year end.				

Roads and Neighbourhood

Crematorium	(948)	(896)	52	-5%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	The main reason for the adverse variance is due to income from cremations being less than anticipated				
Mitigating Action	This service is dependant on mortality rates in the area. Costs are mainly fixed and as such minimal reductions are evident				
Anticipated Outcome	Shortfall In Income				

Waste Services	7,641	7,558	(83)	-1%	↑
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	This favourable variance is a combination of underspend on staffing due to reduced cover requirements ,lower transport and publicity/promotions costs				
Mitigating Action	No action required				
Anticipated Outcome	Underspend anticipated				

Ground Maintenance & Street Cleaning Trading A/c	(2,509)	(2,571)	(63)	3%	↑
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	The main reason for the favourable variance is a reduction in employee costs as a result of efficient working practices resulting in less seasonal staff being required				
Mitigating Action	None required as the variance is favourable				
Anticipated Outcome	An underspend is likely				

YEAR END DATE

31 October 2019

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

Sundry Services	3,331	3,491	160	5%	↓
Service Description	This service area budgets for non departmental specific costs such as pensions costs, external grants and elderly welfare payments, external audit fees and insurance costs. The service heading also holds a number of general savings options which have still to be fully allocated				
Main Issues / Reason for Variance	The main variances identified were in relation to insurance excesses (based upon recent historic data) and pension costs				
Mitigating Action	Management will continue to monitor and maximise actions taken to achieve a level of savings, where appropriate				
Anticipated Outcome	An overspend is anticipated				

Other

Contingency Fund	366	(180)	(546)	-149%	↑
Service Description	The contingency fund is used to accommodate externally influenced movements in service budgets				
Main Issues / Reason for Variance	The balance held in the contingency fund relates to a proportion of the budget for Carbon Reduction Commitment no longer being required and a balance of service budget following the annual recurring variance exercise				
Mitigating Action	No mitigating action required as variance is favourable.				
Anticipated Outcome	Underspend will be achieved				