

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2021/2022
 ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

PERIOD END DATE

30 September 2021

Budget Details	Variance Analysis				
	Total Budget	Annual Spend	Variance	RAG Status	
	£000	£000	£000	%	
Audit	123	72	(51)	-41%	↑
Service Description	Internal audit of council services.				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies and a delay throughout the year.				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	It is anticipated that the underspend will continue throughout the year				
Cost of Collection of Rates	19	21	2	11%	↓
Service Description	This service collects Non Domestic Rates from local (and some national) organisations on behalf of Scottish Government				
Main Issues / Reason for Variance	Although there is a small overall adverse variance there is a large adverse variance in Payment to Other Bodies which is the Covid 19 Business Rates Grants, however this will be offset in total by income received				
Mitigating Action	No action required				
Anticipated Outcome	Overspend is anticipated				
Environmental Health	675	639	(36)	-5%	↑
Service Description	The 3 Groups within this service (Food and Business Group, Environmental Pollution Group and Community Health Protection Group) are responsible for all aspects of Environmental Health work.				
Main Issues / Reason for Variance	The main reason for the favourable variance is reduced employee costs due to vacancies however this is partially offset by a reduction in expected income due to Covid 19.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Underspend is anticipated				
Legal Services/Trading Standards	967	915	(52)	-5%	↑
Service Description	This services provides legal advice to the Council				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies and additional income received.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Underspend is anticipated				

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Planning	452	594	142	31%	↓
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the adverse variance is that income is lower than budgeted due to cancelled or delayed building projects, due to Covid 19. Two further variances are occurring with Employee costs favourable due to staff vacancies and Payments to Other Bodies adverse by a similar amount due the anticipated cost of an ongoing legal case which is not budgeted.				
Mitigating Action	No action required				
Anticipated Outcome	Overspend is anticipated				
Information Services	4,247	4,271	24	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	There are two variances within this budget. Supplies and Services is adverse due to increased Communications Maintenance costs and increased computer licence costs. This is being partially offset by a favourable income forecast.				
Mitigating Action	Limited action can be taken but officers will continue to monitor the budget to minimise the overspend				
Anticipated Outcome	Overspend is likely.				
Change Support	310	312	2	1%	↓
Service Description	This Service enables transformational change and development, it also has the Central Training Budget for the Council.				
Main Issues / Reason for Variance	Although the overall variance is small there are two large variances being reported within this service. Employee costs are adverse due to the cost of Covid Vaccine Centre training. This is being offset by a favourable income variance due to the funding being received to cover the cost of the training described.				
Mitigating Action	None required				
Anticipated Outcome	A small overspend is anticipated				
Clydebank Town Hall	334	337	3	1%	↓
Service Description	The service provides civic accommodation and facilities within Clydebank				
Main Issues / Reason for Variance	The main reason for the variance is that the closure of the Town Hall has resulted in a loss of income as well as reduced expenditure on certain budgets. The absence of events has delayed the need to have certain posts filled and this has offset some of the income loss.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	An overspend is anticipated.				
Office Accommodation	1,500	1,417	(83)	-6%	↑
Service Description	Provision of Shared Office Accommodation				
Main Issues / Reason for Variance	Projection for electricity is lower as buildings are not yet open to capacity; postage is lower and also the window cleaning contract has come back much lower than budgeted.				
Mitigating Action	None required				
Anticipated Outcome	Underspend is anticipated				

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Building Cleaning	1,649	1,539	(110)	-7%	↑
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	The reason for the favourable variance is the number of ongoing vacancies				
Mitigating Action	None required at present				
Anticipated Outcome	Underspend likely				

Facilities Assistants	1,977	1,942	(35)	-2%	↑
Service Description	This service provides Facility Assistants throughout WDC buildings				
Main Issues / Reason for Variance	There is an underspend against employee costs because of vacancies. This is partly offset by reduced income from out of hours recharges.				
Mitigating Action	None required at present				
Anticipated Outcome	Underspend likely				