

PERIOD END DATE

31 January 2024

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Finance	1,329	1,404	75	6%	↓
Service Description	The service provided by this area deals with Accountancy, Capital, Treasury, Reconciliations, Cash Office and Municipal Bank				
Main Issues / Reason for Variance	Main reason for adverse variance is full turnover savings are not being achieved.				
Mitigating Action	None available at this time.				
Anticipated Outcome	Adverse variance is anticipated				
Rent Rebates & Allowances	(341)	(226)	115	-34%	↓
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				
Licensing	(143)	(220)	(77)	54%	↑
Service Description	This service provides all licensing on behalf of the Council				
Main Issues / Reason for Variance	The main reason for the variance is an increase in expected income.				
Mitigating Action	None required				
Anticipated Outcome	Favourable variance is anticipated				
Planning	715	231	(484)	-68%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	There are two main favourable variances income is higher than budgeted. The additional income predicted is an in-year benefit only as a result of one-off additional fees. Staffing is favourable due to vacancies				
Mitigating Action	None required				
Anticipated Outcome	A favourable variance is anticipated.				
Strategic People and Change	2,074	2,041	(33)	-2%	↑
Service Description	This service area provides strategic and operational HR advice, H&S advice and guidance				
Main Issues / Reason for Variance	There are two main variances, staffing costs are adverse due to additional posts being added and full turnover savings not being fully met. This adverse position is being offset by a favourable variance in income due to recharges being completed for these posts.				
Mitigating Action	None required				
Anticipated Outcome	Favourable variance overall is anticipated				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

PERIOD END DATE

31 January 2024

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Information Services	4,682	4,452	(230)	-5%	↑
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 three main reasons for the favourable variance. Staffing is favourable due to vacancies. 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 possible at this time.				
Anticipated Outcome	Favourable variance overall is anticipated				
Communications & Marketing	267	221	(47)	-17%	↑
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.				
Clydebank Town Hall	345	284	(61)	-18%	↑
Service Description	The service provides civic accommodation and facilities within Clydebank				
Main Issues / Reason for Variance	The main reason for the favourable variance is reduced expenditure on property costs				
Mitigating Action	None necessary.				
Anticipated Outcome	Favourable variance anticipated.				
Office Accommodation	1,231	1,293	62	5%	↓
Service Description	This service provides the office buildings for the Council.				
Main Issues / Reason for Variance	The overspend is mainly due to higher rates and energy costs than anticipated when the				
Mitigating Action	None available. Officers will continue to monitor and review budgets				
Anticipated Outcome	Overspend anticipated				
Leisure Management	3,701	3,880	180	5%	↓
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. In addition budgeted contribution from Education towards overall management fee overstated. The unachieved saving will be considered for funding from the smoothing fund for 2023/24				
Mitigating Action	None at the moment.				
Anticipated Outcome	Adverse variance is anticipated.				