

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
SUMMARY

APPENDIX 2

PERIOD END DATE 31 March 2022

Department Summary	Total Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid*	Underlying Variance excluding covid	
	£000	£000	£000	%		£000	
Resources	5,448	5,623	175	3%	↓	(46)	221
Regulatory and Regeneration	2,998	2,907	(92)	-3%	↑	245	(337)
People & Technology	6,570	6,418	(153)	-2%	↑	(5)	(148)
Citizens, Culture and Facilities	16,883	16,582	(301)	-2%	↑	(44)	(257)
Education, Learning and Attainment	108,906	108,777	(129)	0%	↑	1,084	(1,213)
Roads and Neighbourhood	13,543	15,105	1,562	12%	↓	1,046	516
Housing and Employability	6,353	6,428	75	1%	↓	135	(60)
Supply, Distribution and Property	(2,521)	437	2,958	-117%	↓	853	2,105
Miscellaneous Services	10,478	11,026	548	5%	↓	483	65
Loan Charges - net of capital receipts and loans fund holiday	6,159	6,012	(147)	-2%	↑	0	(147)
Requisition (VJB)	750	750	0	0%	→	0	0
Requisition (SPT)	1,632	1,632	0	0%	→	0	0
Requisition (CJP)	1,694	1,694	0	0%	→	0	0
Requisition (HSCP)	74,926	74,926	0	0%	→	0	0
Non GAE Allocation	(7,293)	(7,293)	0	0%	→	0	0
Net Covid position	6,460	2,709	(3,751)	-58%	→	(3,751)	0
Total Expenditure	252,987	253,732	745	0%	↓	0	745
Council Tax	(37,053)	(37,957)	(904)	2%	↑	0	(904)
Revenue Support Grant/ NDR	(208,445)	(208,445)	0	0%	→	0	0
Covid Funding (in year and earmarked from 2020/21)*	(6,460)	(6,460)	0	0%	→	0	0
Use of Reserves	(1,028)	(1,028)	0	0%	→	0	0
Total Resources	(252,986)	(253,890)	(904)	0%	↑	0	(904)
Net Expenditure	0	(159)	(159)	-0.06%	↑	0	(159)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	%		£000	£000
Audit	123	59	(64)	-52%	↑	(1)	(64)
Finance	1,361	1,361	(0)	0%	↑	(1)	1
Rent Rebates & Allowances	(341)	35	376	-110%	↓	0	376
Revenues & Benefits	2,360	2,401	41	2%	↓	(2)	43
Finance Business Centre	298	283	(15)	-5%	↑	(7)	(8)
Cost of Collection of Rates	19	(16)	(35)	-182%	↑	(35)	(0)
Cost of Collection of Council Tax	(790)	(828)	(38)	5%	↑	0	(38)
Central Administration Support	2,417	2,328	(89)	-4%	↑	(1)	(88)
Total Net Expenditure	5,448	5,623	175	3%	↓	(46)	221

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2021/22
 REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Democratic and Registration Service	742	751	9	0	↓	22	(13)
Environmental Health	675	566	(109)	(0)	↑	47	(156)
Licensing	72	(7)	(79)	(1)	↑	(0)	(79)
Legal Services	967	839	(128)	(0)	↑	2	(130)
Planning	452	592	140	0	↓	179	(39)
Economic Development	91	166	75	1	↓	(5)	80
Total Net Expenditure	2,998	2,907	(92)	(0)	↑	245	(337)

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2021/22
 PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Transactional Services	696	689	(7)	-1%	↑	(0)	(7)
Human Resources (including risk)	1,299	1,277	(22)	-2%	↑	(2)	(20)
Information Services	4,266	4,142	(124)	-3%	↑	(2)	(122)
Change Support	310	310	0	0%	↓	(1)	1
Total Net Expenditure	6,570	6,418	(153)	-2%	↑	(5)	(148)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
CITIZENS, CULTURE AND FACILITIES

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	%		£000	£000
Communications & Marketing	345	340	(4)	-1%	↑	0	(4)
Citizen Services	1,254	1,264	10	1%	↓	(18)	28
Performance & Strategy	296	259	(36)	-12%	↑	0	(36)
Clydebank Town Hall	324	282	(43)	-13%	↑	5	(48)
Office Accommodation	1,481	1,362	(120)	-8%	↑	(53)	(67)
Libraries	1,747	1,674	(72)	-4%	↑	28	(100)
Arts and Heritage	383	271	(112)	-29%	↑	(19)	(93)
Catering Services	3,936	3,958	22	1%	↓	0	22
Building Cleaning	1,649	1,695	46	3%	↓	0	46
Building Cleaning PPP	(313)	(291)	22	-7%	↓	0	22
Facilities Assistants	2,003	1,976	(26)	-1%	↑	13	(39)
Facilities Management	358	334	(24)	-7%	↑	0	(24)
Leisure Management	3,411	3,450	39	1%	↓	0	39
Events	9	6	(3)	-30%	↑	0	(3)
Total Net Expenditure	16,883	16,582	(301)	-2%	↑	(44)	(257)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Primary Schools	30,892	30,565	(327)	-1%	↑	0	(327)
Secondary Schools	29,783	29,627	(156)	-1%	↑	287	(443)
Specialist Educational Provision	17,544	18,165	621	4%	↓	787	(166)
Psychological Services	523	468	(55)	-11%	↑	0	(55)
Sport Development / Active Schools	629	631	2	0%	↓	0	2
Early Education	8,957	8,966	9	0%	↓	0	9
PPP	14,657	14,738	81	1%	↓	0	81
Creative Arts	630	624	(6)	-1%	↑	10	(16)
Curriculum for Excellence	202	201	(1)	0%	↑	0	(1)
Central Admin	2,879	2,827	(52)	-2%	↑	0	(52)
Workforce CPD	338	303	(35)	-10%	↑	0	(35)
Performance & Improvement	451	420	(31)	-7%	↑	0	(31)
Education Development	1,421	1,242	(179)	-13%	↑	0	(179)
Raising Attainment - Primary	0	0	0	0%	→	0	0
Raising Attainment - Secondary	0	0	0	0%	→	0	0
Pupil Equity Fund (including LAC PEF)	0	0	0	0%	→	0	0
Total Net Expenditure	108,906	108,777	(129)	0%	↑	1,084	(1,213)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Transport, Fleet & Maintenance Services	(563)	(413)	150	-27%	↓	56	94
Roads Services	2,791	2,658	(133)	-5%	↑	82	(215)
Grounds Maintenance & Street Cleaning Client	7,360	7,360	0	0%	→	0	0
Outdoor Services	181	176	(5)	-3%	↑	0	(5)
Burial Grounds	(127)	(220)	(92)	72%	↑	0	(92)
Crematorium	(984)	(949)	36	-4%	↓	0	36
Waste Services	7,341	8,434	1,093	15%	↓	835	258
Depots	0	0	0	0%	→	0	0
Ground Maintenance & Street Cleaning Trading A/c	(2,455)	(1,942)	513	-21%	↓	73	440
Total Net Expenditure	13,543	15,105	1,562	12%	↓	1,046	516

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2021/22
 HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Working 4 U	4,166	4,123	(43)	-1%	↑	0	(43)
Communities	1,110	1,117	7	1%	↓	0	7
Homeless Persons	584	682	98	17%	↓	135	(37)
Private Sector housing	39	42	3	8%	↓	0	3
Anti Social Behaviour	454	464	10	2%	↓	0	10
Total Net Expenditure	6,353	6,428	75	1%	↓	135	(60)

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2021/22
 SUPPLY, DISTRIBUTION AND PROPERTY

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	%		£000	£000
Housing Maintenance Trading A/c	(1,400)	(568)	832	-59%	↓	784	48
Housing Asset and Investment	80	0	(80)	-100%	↑	0	(80)
Corporate Assets and Capital Investment Programme	(2,285)	89	2,374	-104%	↓	69	2,305
Procurement	517	429	(88)	-17%	↑	0	(88)
Corporate Asset Maintenance	(266)	(197)	69	-26%	↓	0	69
Private Sector Housing Grants	78	65	(13)	-17%	↑	0	(13)
Consultancy Services	755	619	(136)	-18%	↑	0	(136)
Total Net Expenditure	(2,521)	437	2,958	-117%	↓	853	2,105

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2021/22
 MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	%		£000	£000
Sundry Services	8,160	8,720	560	7%	↓	509	51
Members Allowances, etc	612	595	(17)	-3%	↑	(14)	(3)
European Employability	510	510	0	0%	→	0	0
Chief Executive and Chief Officers	1,196	1,201	5	0%	↓	(12)	17
Total Net Expenditure	10,478	11,026	548	5%	↓	483	65

YEAR END DATE

31 March 2022

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

Resources

Audit	123	59	(64)	-52%	↑
Service Description	Internal audit of council services.				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies and a delay to filling them.				

Central Administration Support	2,417	2,328	(89)	-4%	↑
Service Description	This services deals with administration functions within the Authority				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies				

Rent Rebates & Allowances	(341)	35	376	-110%	↓
Service Description	This service administers Rent Rebates and other allowances.				
Main Issues / Reason for Variance	An increase in discretionary housing payments is causing an adverse variance in Payments to Other Bodies, this is being partially offset by additional funding				

Regulatory and Regeneration

Environmental Health	675	566	(109)	-16%	↑
Service Description	The 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.				

Licensing	72	(7)	(79)	-110%	↑
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 income.				

Legal Services	967	839	(128)	-13%	↑
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.				

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Planning	452	592	140	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 due a legal case which was not budgeted.				
Economic Development	91	166	75	83%	↓
Service Description	Promotion of regeneration activities within West Dunbartonshire Council				
Main Issues / Reason for Variance	Staffing is adverse due to turnover not being fully achieved, Payments to Other bodies favourable due to reduced projected outturn for Scheme Allocation costs and Supplies and Services is adverse due to a projected shortfall in targeted energy efficiency savings.				
People & Technology					
Information Services	4,266	4,142	(124)	-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	There are three variances within this budget. Supplies and Services is adverse due to increased Communications Maintenance costs and increased computer licence costs. This is offset by a favourable income position and favourable staffing costs due to vacancies.				
Citizens, Culture and Facilities					
Office Accommodation	1,481	1,362	(120)	-8%	→
Service Description	Provision of Shared Office Accommodation				
Main Issues / Reason for Variance	Electricity is lower than budget as buildings are not yet open to capacity; both postages and the window cleaning contract costs are lower than budgeted				
Arts and Heritage	383	271	(112)	-29%	↑
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 absence of events has delayed the need to have certain posts filled and this has offset some of the income loss.				

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Libraries	1,747	1,674	(72)	-4%	↑
Service Description	This service includes the provision of Library, Culture and Museums within West Dunbartonshire				
Main Issues / Reason for Variance	The variance is mainly due to reduced costs resulting from the libraries are not operating to full capacity. In addition, two libraries are closed for refurbishment.				

Education , Learning and Attainment

Primary Schools	30,892	30,565	(327)	-1%	↑
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	Covid/recovery funds covered some property costs as well as PPE and sickness cover . Scottish Government funding for additional teachers assisted with minimising cover costs.				

Secondary Schools	29,783	29,627	(156)	-1%	↑
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	Covid/recovery funds covered some property costs as well as PPE and sickness cover . Together with lower exam fees these more than offset the higher cost of pupil transport.				

Specialist Educational Provision	17,544	18,165	621	4%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The adverse variance is made up of £787k which is covid specific, leaving £166k favourable as non-covid related. The variance within employee costs is attributable to expenditure offset by Scottish Government grant income for additional support staff or the pay award element covering the period January to March 2021. The principal reason for the overall variance in ASN was the increase in demand for residential placements - the number of placements up 18% on the previous year.				

Psychological Services	523	468	(55)	-11%	↑
Service Description	This service provides Psychological Support to pupils within West Dunbartonshire.				
Main Issues / Reason for Variance	The favourable variance arose because of a number of retrials during the year				

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
PPP	14,657	14,738	81	1%	↓
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	Costs for certain utilities (principally gas, electricity and rates), cleaning and grounds maintenance increased during the year above the level anticipated when the budgets were set.				
Central Admin	2,879	2,827	(52)	-2%	↑
Service Description	This service area covers Education Directorate				
Main Issues / Reason for Variance	The reasons for the favourable variance are reduced expenditure on texting following a review of usage and lower than expected expenditure to FM for replacements of school kitchen equipment.				
Education Development	1,421	1,242	(179)	-13%	↑
Service Description	This service includes spend in areas such as technician service, language programmes and senior phase programme.				
Main Issues / Reason for Variance	Employee costs were favourable due to retirements/reduced hours within the technician service and a variance arose because of lower costs for vocational transport and lower payments to third parties.				
Roads and Neighbourhood					
Roads Services	2,791	2,658	(133)	-5%	↑
Service Description	This service relates to Roads design, structures, street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	Although costs for plant hire and private contractors were greater than anticipated this was more than offset by increased income				
Transport, Fleet & Maintenance Services	(563)	(413)	150	-27%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	The adverse variance is made up of £56k which is covid-related leaving a variance of £94k which is non-covid related. This arose because certain internal recharges were lower than expected (eg tyres, fuel)				

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis				
	Total Budget	Actual Spend	Variance	RAG Status	
	£000	£000	£000	%	
Burial Grounds	(127)	(220)	(92)	72%	↑
Service Description	This service provides burial services within the Council area				
Main Issues / Reason for Variance	The variance is due to income from internments/lairs exceeding budget.				
Waste Services	7,341	8,434	1,093	15%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	The adverse variance of £1,093k is made up of £835k which is Covid specific, leaving £258k as non-Covid-related. Employee costs are higher as projected savings from waste route optimisation, which depend on operating from a single depot, have not materialised. In addition, a greater than budgeted pay award added another £50k to employee costs. Other Property costs were £53k over budget following essential works at the recycling centre. Overall commercial income was lower than anticipated.				
Ground Maintenance & Street Cleaning Trading A/c	(2,455)	(1,942)	513	-21%	↓
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	The adverse variance of £513k is made up of £73k which is Covid-specific, leaving £440k as non-Covid related. The remaining variance due to the net pay award within this service being greater than 2% budgeted. Repairs to existing equipment and purchases of new equipment proved greater than expected. Income adhoc works were significantly less than budgeted				
Housing and Employability					
Homeless Persons	584	682	98	17%	↓
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	Increased number of homeless units were taken on to meet demand during COVID. The housing benefit (HB) income is slightly less than the amount required to cover the cost of the additional units				

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Supply, Distribution and Property					
Housing Maintenance Trading A/c	(1,400)	(568)	832	-59%	↓
Service Description	This service delivers maintenance and investment services to the council's housing stock.				
Main Issues / Reason for Variance	The adverse variance is mainly COVID impact that has increased absence reduced resource availability, reduced the amount of work undertaken by the in-house workforce, and increased transport costs to provide a safe working environment.				
Corporate Asset Maintenance	(266)	(197)	69	-26%	↓
Service Description	This service manages and undertakes repairs and maintenance to public buildings				
Main Issues / Reason for Variance	The main variance reflects a lower than anticipated throughput of major capital programmes managed and delivered by the CAMS service.				
Corporate Assets and Capital Investment Programme	(2,285)	89	2,374	-104%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	The variance is mainly due to the re-negotiation of past rental income due for the Clydebank Shopping Centre.				
Procurement	517	429	(88)	-17%	↑
Service Description	This service provides a purchasing & procurement service for the Council				
Main Issues / Reason for Variance	Main reason for favourable variance is due to vacancies, this is being partially offset by an anticipated reduction in budgeted income.				
Housing Asset and Investment	80	0	(80)	-100%	↑
Service Description	This service manages and undertakes asset investment for HRA dwellings				
Main Issues / Reason for Variance	Employee costs reported a favourable variance due to vacant posts within the service and this is partially offset by a reduction in the level of income being recharged to the Housing Revenue Account.				

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Consultancy Services	755	619	(136)	-18%	↑
Service Description	This service provides the architectural support to WDC				
Main Issues / Reason for Variance	Main reason for favourable variance is due to vacancies				

Miscellaneous

Sundry Services	8,160	8,720	560	7%	↓
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	Of this variance £483k has been identified as due to covid. The remaining variance is mainly due to insurance costs anticipated (due to the level of excesses anticipated) and anticipated property costs of vacant buildings (HSCP properties).				

Other

Loan Charges - net of capital receipts and loans fund holiday	6,159	6,012	(147)	-2%	↑
Service Description	This budget covers the servicing of the Council's external borrowing				
Main Issues / Reason for Variance	This favourable variance is mainly due to the interest rates for borrowing throughout most of 2020/21				

Council Tax	(37,053)	(37,957)	(904)	2%	↑
Service Description	This details amounts of income anticipated to be collected from residents in the form of Council tax				
Main Issues / Reason for Variance	Level of Council Tax charges are anticipated to be higher than budgeted due to the level of income anticipated following reliefs; the debt write off through sequestration, etc being less than anticipated and a reduction in creditors carried forward from 2020/21				

Net Covid position	6,460	2,709	(3,751)	-58%	↑
Service Description	This represents the funding from Scottish Government specifically for covid and additional spend identified outwith specific Council Services				
Main Issues / Reason for Variance	The favourable variance is funding service related covid costs, with the remaining funds carried forward as an earmarked balance				