

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/2021
 ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

PERIOD END DATE

30 September 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Finance	1,402	1,421	19	1%	↓
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	The position continues to be monitored by management to identify any savings which may help reduce this position				
Anticipated Outcome	An adverse variance is likely				
Cost of Collection of Rates	20	20	0	0%	→
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	Expected to be on budget.				
Procurement	574	523	(51)	-9%	↑
Service Description	This service provides a purchasing & procurement service for the Council				
Main Issues / Reason for Variance	Main reason for favourable variance is vacancies.				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	Underspend is anticipated				
Central Admin Support	2,416	2,329	(87)	-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				
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				

Budget Details	Variance Analysis				
	Total Budget	Annual Spend	Variance	RAG Status	
	£000	£000	£000	%	
Planning	543	508	(35)	-6%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	There are two main reasons for the adverse variance, income is lower than budgeted due to Covid 19, however this is partially offset by a favourable variance in staff costs as there are a number of vacant posts.				
Mitigating Action	No action required				
Anticipated Outcome	Overspend is anticipated				
Information Services	4,065	4,083	18	0%	↓
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. Staffing is adverse due to a shortfall in achieving turnover however this is offset by additional income to be received for both staff costs and telephony costs.				
Mitigating Action	Limited action can be taken but officers will continue to monitor the				
Anticipated Outcome	An overspend is likely				
Catering Services	4,385	4,169	(216)	-5%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	There has been a reduction in food purchases with the closure of schools and Early Years facilities. Take-up of meals since the reopening of the schools has been lower than normal for a number of reasons eg lower pupil numbers due to self-isolation etc				
Mitigating Action	None required although the service will be continually monitored				
Anticipated Outcome	Underspend by year-end				
Building Cleaning	1,473	1,502	30	2%	↓
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	In order to keep the costs of the additional covid cleaners (£550k) separate from the costs of our core cleaners the costs of the additional cleaners are reported within "property costs" rather than added to core costs for employee costs and materials. This additional cost is covered from flexibilities/SG money shown within "miscellaneous income".				
Mitigating Action	Limited action possible. Budget will continue to be monitored.				
Anticipated Outcome	Overspend likely				
Facilities Assistants	1,916	1,887	(29)	-1%	↑
Service Description	This service provides Facility Assistants throughout WDC buildings				
Main Issues / Reason for Variance	This favourable variance is due to vacancies held and overtime not incurred in the early months of the year. This has been partly offset by increased expenditure on personal hygiene materials.				
Mitigating Action	None required although the service will be continually monitored				
Anticipated Outcome	underspend expected				