



Supplementary Agenda

Corporate Services Committee

Date: Wednesday, 9 September 2020

Time: 14:00

Venue: Zoom Video Conference

Contact: Craig Stewart, Committee Officer
craig.stewart@west-dunbarton.gov.uk

Dear Member

ITEM TO FOLLOW

With reference to the agenda for the above Meeting of the Corporate Services Committee which was issued on 27 August 2020, I now attach for your attention a copy of the undernoted report which was not available for issue at that time.

Yours faithfully

JOYCE WHITE

Chief Executive

Note referred to:- /

Submit report by the Strategic Lead – Resources advising on the performance of the Corporate Services budget for the period to 31 July 2020.

Distribution:-

Councillor Ian Dickson (Chair)
Councillor Jim Brown
Councillor Jim Finn
Councillor Diane Docherty
Councillor Daniel Lennie
Councillor Caroline McAllister
Councillor David McBride
Councillor Jonathan McColl
Councillor Iain McLaren (Vice Chair)
Councillor John Mooney
Councillor Lawrence O'Neill
Councillor Martin Rooney

All other Councillors for information

Chief Executive
Strategic Director – Transformation and Public Service Reform
Strategic Director – Regeneration, Environment & Growth
Chief Officer of West Dunbartonshire Health & Social Care Partnership

Date of issue: 3 September 2020

WEST DUNBARTONSHIRE COUNCIL
Report by the Strategic Lead Resources
Corporate Services Committee – 09 September 2020

**Subject: Corporate Services Budgetary Control Report to 31 July 2020
(Period 4)**

1. Purpose

- 1.1** The purpose of this report is to advise the Committee on the performance of the Corporate Services budget for the period to 31 July 2020.

2. Recommendations

- 2.1** Members are asked to:

- i) note that the revenue account currently shows a projected annual adverse variance of £0.307m (1.50%) of the total budget) of which £0.338m is covid related; and
- ii) note that the capital account is showing a projected in-year underspend of £1.641m due to 6 projects showing projected underspends as a result of delays to these projects caused by Covid 19 restrictions. The project life projection is currently showing a breakeven position.

3. Background

Revenue

- 3.1** At the meeting of West Dunbartonshire Council on 4 March 2020, Members agreed the revenue estimates for 2020/2021, including a total net Corporate Services budget of £21.135m. Budget transfers have taken place decreasing the budget to £20.497m as detailed below.

	£m
Budget Agreed March 2020	21.135
Transfer of Post to Building Services	-0.024
Redeterminations of Revenue Support Grant	0.050
Budget to cover additional Microsoft Licences	0.017
Various reductions re Covid	-0.391
Annual recurring variances exercise	-0.290
	20.497

Covid 19 Related Budget Adjustments

- 3.2** The completion of an exercise to identify spend which is controllable by services (such as conference fees, purchase of tools & equipment and transport) has resulted in movement of budget worth £0.391m between services and the Contingency fund. This has transferred some favourable variances which were reported by services previously to the contingency fund and will alleviate some of the additional spend pressure being identified due to Covid-19.

Annual Recurring Variances Exercise

- 3.3** Following the completion of the Annual Accounts 2019/20, an exercise was completed to identify recurring variances in all service areas. This has resulted in movement of budget worth £0.290 between services and the Contingency Fund, which has now been incorporated into the report.

Capital

- 3.4** At the meeting of Council on 4 March 2020, Members also agreed the updated 10 year General Services Capital Strategy covering 2020/21 to 2029/30.

4. Main Issues

Revenue

- 4.1** The summary report at Appendix 1 identifies a projected annual adverse variance (overspend) of £0.307m (1.50% of the total budget), offset by £0.338m due to the currently projected impact of covid. The covid impact projection is based upon a range of assumptions as to how services will restart over the remainder of this financial year. Detailed service reports are attached as Appendix 2.
- 4.2** There are seven projected annual variances in excess of £0.050m. Notes on these variances are highlighted and noted within Appendix 3, with additional information on action being taken to minimise or mitigate overspends where possible.
- 4.3** Although the report indicates that expenditure is adverse in comparison to that anticipated during the budget exercise, the present variance should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March and which could affect the year end results.
- 4.4** Agreed savings and management adjustments actioned within 2020/21 are monitored with current indications showing that of the total target being monitored (£0.143m) £0.143m is currently on target to be achieved. (See Appendix 4).

Capital

- 4.4.1** Appendices 5 to 8 highlight 11 projects as showing an in-year underspend and 11 projects on target. The overall Corporate Services programme

summary report at Appendix 5 shows that there is a projected £1.641m to be re-phased in future years.

5. Option Appraisal

5.1 No option appraisal was required for this report.

6. People Implications

6.1 There are no people implications.

7. Financial and Procurement Implications

7.1 Other than the financial position noted above, there are no financial or procurement implications from this budgetary control report.

8. Risk Analysis

8.1 The main financial risks to the ongoing financial position relate to unforeseen costs being identified between now and the end of the financial year. This can affect all service areas

9. Equalities Impact Assessment (EIA)

9.1 No equalities impact assessment was required in relation to this report.

10. Consultation

10.1 All services involved in delivering the revenue and capital budgets have been consulted in the compilation of this report.

11. Strategic Assessment

11.1 Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan. This report forms part of the financial governance of the Council.

Stephen West
Strategic Lead Resources

Date: 25 August 2020

Person to Contact: Adrian Gray, Finance Business Partner
Council Offices, 16 Church Street, Dumbarton
Telephone: (01389) 737322
E-mail: adrian.gray@west-dunbarton.gov.uk

Appendices:

- Appendix 1 - Revenue Budgetary Control 2020/21
– Summary Report
- Appendix 2 - Revenue Budgetary Control 2020/201
– Service Reports
- Appendix 3 - Analysis of Revenue Variances over
£50,000
- Appendix 4 - 2020/21 Efficiencies Monitoring
- Appendix 5 - Overall Capital Programme Summary
Financials
- Appendix 6 - Capital Programme – Red Status
- Appendix 7 - Capital Programme – Amber Status
- Appendix 8 - Capital Programme – Green Status

Background Papers: Ledger output – Period 4
General Services Revenue Estimates 2020/21 – Council 4
March 2020
General Services Capital Strategy 2020/21 to 2029/30 -
Council 4 March 2020

Wards Affected All Wards

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
CORPORATE SERVICES SUMMARY

APPENDIX 1

MONTH END DATE 31 July 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Forecast Spend	Variance 2020/21		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	£000	%		£000	£000
Audit	134	122	119	(15)	-11%	↑	(0)	(15)
Finance	1,402	543	1,398	(4)	0%	↑	22	(26)
Rent Rebates & Allowances	(231)	541	(231)	0	0%	→	0	0
Revenues & Benefits	2,000	979	1,998	(2)	0%	↑	(1)	(1)
Finance Service Centre	290	92	291	1	0%	↓	(0)	1
Cost of Collection of Rates	21	702	21	0	0%	→	0	0
Cost of Collection of Council Tax	(782)	(109)	(779)	3	0%	↓	(6)	9
Procurement	575	282	504	(71)	-12%	↑	0	(71)
Democratic and Registration Service	750	265	802	52	7%	↓	38	14
Central Admin Support	2,416	741	2,348	(68)	-3%	↑	(0)	(68)
Environmental Health	646	219	707	61	9%	↓	25	36
Licensing	(126)	37	(60)	66	52%	↓	108	(42)
Legal Services/Trading Standards	943	338	938	(5)	-1%	↑	5	(10)
Planning	447	136	476	29	6%	↓	95	(66)
Transactional Services	691	215	682	(9)	-1%	↑	(0)	(9)
Human Resources (including risk)	1,226	329	1,245	19	2%	↓	(1)	20
Information Services	4,093	2,178	4,091	(2)	0%	↑	(28)	26
Change Support	305	89	279	(26)	-9%	↑	0	(26)
Communications & Marketing	313	101	320	7	2%	↓	0	7
Citizen Services	1,351	441	1,375	24	2%	↓	0	24
Performance & Strategy	343	115	344	1	0%	↓	0	1
Clydebank Town Hall	176	19	338	163	93%	↓	74	89
Office Accomodation	1,551	270	1,540	(11)	-1%	↑	0	(11)
Libraries	1,608	464	1,673	65	4%	↓	9	56
Arts and Heritage	356	125	385	28	8%	→	0	28
Total Net Expenditure	20,497	9,234	20,804	307	1.50%	↓	338	(31)

PERIOD 31 July 2020

Service Summary	Total Budget 2020/21	YTD Spend 2020/21	Forecast Spend 2020/21	Variance 2020/21	RAG Status	
All Services	£000	£000	£000	£000	%	
Employee	19,729	6,332	19,756	27	0%	↓
Property	1,763	243	1,756	(7)	0%	↑
Transport and Plant	55	6	47	(8)	-14%	↑
Supplies, Services and Admin	3,080	1,661	3,058	(22)	-1%	↑
Payments to Other Bodies	1,615	15,270	16,318	14,703	910%	↓
Other	41,490	12,684	41,490	0	0%	→
Gross Expenditure	67,733	36,195	82,425	14,693	22%	↓
Income	(47,235)	(26,960)	(61,621)	(14,386)	-30%	↑
Net Expenditure	20,498	9,234	20,804	306	1%	↓
Audit	£000	£000	£000	£000	%	
Employee	410	120	391	(19)	-5%	↑
Property				0	0%	→
Transport and Plant	1	-	-	(1)	-100%	↑
Supplies, Services and Admin	2	2	2	0	0%	→
Payments to Other Bodies				0	0%	→
Other				0	0%	→
Gross Expenditure	413	122	393	(20)	-5%	↑
Income	- 279	-	- 274	5	2%	↓
Net Expenditure	134	122	119	(15)	-11%	↑
Finance	£000	£000	£000	£000	%	
Employee	1,594	537	1,630	36	2%	↓
Property				0	0%	→
Transport and Plant	1	0	0	(1)	-100%	↑
Supplies, Services and Admin	7	4	6	(1)	-14%	↑
Payments to Other Bodies	2	2	2	0	0%	→
Other				0	0%	→
Gross Expenditure	1,604	543	1,638	34	2%	↓
Income	(202)	0	(240)	(38)	-19%	↑
Net Expenditure	1,402	543	1,398	- 4	0%	↑
Rent Rebates & Allowances	£000	£000	£000	£000	%	
Employee				0	0%	→
Property				0	0%	→
Transport and Plant				0	0%	→
Supplies, Services and Admin				0	0%	→
Payments to Other Bodies				0	0%	→
Other	41,490	12,684	41,490	0	0%	→
Gross Expenditure	41,490	12,684	41,490	0	0%	→
Income	- 41,721	- 12,143	- 41,721	0	0%	→
Net Expenditure	- 231	541	(231)	0	0%	→
Revenues & Benefits	£000	£000	£000	£000	%	
Employee	1,800	612	1,801	1	0%	↓
Property	0	0	0	0	0%	→
Transport and Plant	3	0	2	(1)	-33%	↑
Supplies, Services and Admin	27	14	32	5	19%	↓
Payments to Other Bodies	839	527	839	0	0%	→
Other				0	0%	→
Gross Expenditure	2,669	1,153	2,674	5	0%	↓
Income	(669)	(174)	(676)	(7)	-1%	↑
Net Expenditure	2,000	979	1,998	(2)	0%	↑

PERIOD 31 July 2020

Service Summary	Total Budget 2020/21	YTD Spend 2020/21	Forecast Spend 2020/21	Variance 2020/21		RAG Status
	£000	£000	£000	£000	%	
Finance Service Centre						
Employee	245	78	247	2	1%	↓
Property	0	0	0	0	0%	→
Transport and Plant	0	0	0	0	0%	→
Supplies, Services and Admin	45	14	44	(1)	-2%	↑
Payments to Other Bodies				0	0%	→
Other				0	0%	→
Gross Expenditure	290	92	291	1	0%	↓
Income	0	0	0	0	0%	→
Net Expenditure	290	92	291	1	0%	↓
Cost of Collection of Rates						
Employee				0	0%	→
Property				0	0%	→
Transport and Plant				0	0%	→
Supplies, Services and Admin	6	(1)	6	0	0%	→
Payments to Other Bodies	100	14,703	14,803	14,703	14703%	↓
Other				0	0%	→
Gross Expenditure	106	14,702	14,809	14,703	13871%	↓
Income	(85)	(14,000)	(14,788)	(14,703)	-17298%	↑
Net Expenditure	21	702	21	0	0%	→
Cost of Collection of Council Tax						
Employee					0%	→
Property					0%	→
Transport and Plant					0%	→
Supplies, Services and Admin	64	2	56	(8)	-13%	↑
Payments to Other Bodies	38	9	38	0	0%	→
Other					0%	→
Gross Expenditure	102	11	94	(8)	-8%	↑
Income	(884)	(120)	(873)	11	1%	↓
Net Expenditure	(782)	(109)	(779)	3	0%	↓
Procurement						
Employee	1,010	282	913	(97)	-10%	↑
Property				0	0%	→
Transport and Plant	1	0	1	0	0%	→
Supplies, Services and Admin	2	0	2	0	0%	→
Payments to Other Bodies	69	0	69	0	0%	→
Other				0	0%	→
Gross Expenditure	1,082	282	985	(97)	-9%	↑
Income	(507)	0	(481)	26	5%	↓
Net Expenditure	575	282	504	(71)	-12%	↑
Democratic and Registration Service						
Employee	846	279	862	16	2%	↓
Property	0	0	0	0	0%	→
Transport and Plant	2	0	0	(2)	-100%	↑
Supplies, Services and Admin	21	2	10	(11)	-52%	↑
Payments to Other Bodies				0	0%	→
Other				0	0%	→
Gross Expenditure	869	281	872	3	0%	↓
Income	(119)	(16)	(70)	49	41%	↓
Net Expenditure	750	265	802	52	7%	↓

PERIOD 31 July 2020

Service Summary	Total Budget 2020/21	YTD Spend 2020/21	Forecast Spend 2020/21	Variance 2020/21		RAG Status
	£000	£000	£000	£000	%	
Central Admin Support						
Employee	2,395	742	2,337	(58)	-2%	↑
Property	0	0	0	0	0%	→
Transport and Plant	1	0	1	0	0%	→
Supplies, Services and Admin	20	2	20	0	0%	→
Payments to Other Bodies	0	0	0	0	0%	→
Other				0	0%	→
Gross Expenditure	2,416	744	2,358	(58)	-2%	↑
Income	0	(3)	(10)	(10)	0%	↑
Net Expenditure	2,416	741	2,348	(68)	-3%	↑
Environmental Health						
Employee	924	288	923	(1)	0%	↑
Property	7	1	7	0	0%	→
Transport and Plant	11	1	11	0	0%	→
Supplies, Services and Admin	18	4	18	0	0%	→
Payments to Other Bodies	78	0	78	0	0%	→
Other				0	0%	→
Gross Expenditure	1,038	294	1,037	-1	0%	↑
Income	(392)	(75)	(330)	62	16%	↓
Net Expenditure	646	219	707	61	9%	↓
Licensing						
Employee	270	91	275	5	2%	↓
Property				0	0%	→
Transport and Plant	1	0	1	0	0%	→
Supplies, Services and Admin	4	2	6	2	50%	↓
Payments to Other Bodies	8	0	8	0	0%	→
Other				0	0%	→
Gross Expenditure	283	93	290	7	2%	↓
Income	(408)	(56)	(350)	58	14%	↓
Net Expenditure	(126)	37	(60)	66	-52%	↓
Legal Services/Trading Standards						
Employee	1,072	336	1,061	(11)	-1%	↑
Property				0	0%	→
Transport and Plant	3	0	3	0	0%	→
Supplies, Services and Admin	15	6	15	0	0%	→
Payments to Other Bodies	2	1	2	0	0%	→
Other				0	0%	→
Gross Expenditure	1,092	343	1,081	(11)	-1%	↑
Income	(149)	(5)	(143)	6	4%	↓
Net Expenditure	943	338	938	(5)	-1%	↑
Planning						
Employee	1,176	350	1,101	(75)	-6%	↑
Property	0	0	0	0	0%	→
Transport and Plant	4	0	3	(1)	-25%	↑
Supplies, Services and Admin	24	1	22	(2)	-8%	↑
Payments to Other Bodies	130	5	130	0	0%	→
Other				0	0%	→
Gross Expenditure	1,334	356	1,256	(78)	-6%	↑
Income	(887)	(220)	(780)	107	12%	↓
Net Expenditure	447	136	476	29	6%	↓

PERIOD 31 July 2020

Service Summary	Total Budget 2020/21	YTD Spend 2020/21	Forecast Spend 2020/21	Variance 2020/21	RAG Status	
Transactional Services	£000	£000	£000	£000	%	
Employee	707	220	697	(10)	-1%	↑
Property				0	0%	→
Transport and Plant	0	0	0	0	0%	→
Supplies, Services and Admin	5	2	5	0	0%	→
Payments to Other Bodies				0	0%	→
Other				0	0%	→
Gross Expenditure	712	222	702	-10	-1%	↑
Income	(21)	(7)	(20)	1	5%	↓
Net Expenditure	691	215	682	-9	-1%	↑
Human Resources (including risk)	£000	£000	£000	£000	%	
Employee	959	319	981	22	2%	↓
Property	0	0	0	0	0%	→
Transport and Plant	4	0	2	(2)	-50%	↑
Supplies, Services and Admin	4	2	3	(1)	-25%	↑
Payments to Other Bodies	259	8	259	0	0%	→
Other				0	0%	→
Gross Expenditure	1,226	329	1,245	19	2%	↓
Income				0	0%	→
Net Expenditure	1,226	329	1,245	19	2%	↓
Information Services	£000	£000	£000	£000	%	
Employee	2,052	695	2,117	65	3%	↓
Property				0	0%	→
Transport and Plant	3	0	2	(1)	-33%	↑
Supplies, Services and Admin	2,472	1,514	2,481	9	0%	↓
Payments to Other Bodies	19	1	19	0	0%	→
Other				0	0%	→
Gross Expenditure	4,546	2,210	4,619	73	2%	↓
Income	(453)	(32)	(528)	(75)	-17%	↑
Net Expenditure	4,093	2,178	4,091	(2)	0%	↑
Change Support	£000	£000	£000	£000	%	
Employee	356	102	331	(25)	-7%	↑
Property				0	0%	→
Transport and Plant	1	0	0	(1)	-100%	↑
Supplies, Services and Admin	0	0	0	0	0%	→
Payments to Other Bodies				0	0%	→
Other				0	0%	→
Gross Expenditure	357	102	331	(26)	-7%	↑
Income	(52)	(13)	(52)	0	0%	→
Net Expenditure	305	89	279	(26)	-9%	↑

PERIOD 31 July 2020

Service Summary	Total Budget 2020/21	YTD Spend 2020/21	Forecast Spend 2020/21	Variance 2020/21		RAG Status
	£000	£000	£000	£000	%	
Communications & Marketing						
Employee	317	119	331	14	4%	↓
Property	0	0	0	0	0%	→
Transport and Plant	1	0	0	(0)	-33%	↑
Supplies, Services and Admin	9	2	10	1	6%	↓
Payments to Other Bodies	0	0	0	0	0%	→
Other	0	0	0	0	0%	→
Gross Expenditure	326	121	341	14	4%	↓
Income	(14)	(20)	(21)	(7)	-51%	↑
Net Expenditure	313	101	320	7	2%	↓
Citizen Services						
Employee	1,329	428	1,353	24	2%	↓
Property	0	0	0	0	0%	→
Transport and Plant	1	0	1	(0)	-33%	↑
Supplies, Services and Admin	20	13	21	1	5%	↓
Payments to Other Bodies	0	0	0	(0)	-43%	↑
Other	0	0	0	0	0%	→
Gross Expenditure	1,351	441	1,375	24	2%	↓
Income	0	0	0	0	0%	→
Net Expenditure	1,351	441	1,375	24	2%	↓
Performance & Strategy						
Employee	322	103	324	2	1%	↓
Property	0	0	0	0	0%	→
Transport and Plant	1	0	1	(0)	-33%	↑
Supplies, Services and Admin	0	0	0	0	4%	↓
Payments to Other Bodies	19	11	19	0	0%	→
Other	0	0	0	0	0%	→
Gross Expenditure	343	115	344	1	0%	↓
Income	0	0	0	0	0%	→
Net Expenditure	343	115	344	1	0%	↓
Clydebank Town Hall						
Employee	251	83	328	77	31%	↓
Property	179	11	179	0	0%	↓
Transport and Plant	0	0	0	0	0%	→
Supplies, Services and Admin	41	1	28	(13)	-32%	↑
Payments to Other Bodies	0	0	0	0	0%	→
Other	0	0	0	0	0%	→
Gross Expenditure	471	94	535	64	14%	↓
Income	(295)	(75)	(197)	98	33%	↓
Net Expenditure	176	19	338	163	93%	↓
Office Accomodation						
Employee	140	40	137	(3)	-2%	↑
Property	1,327	219	1,319	(7)	-1%	↑
Transport and Plant	1	0	0	(0)	-33%	↑
Supplies, Services and Admin	64	10	63	(0)	0%	↑
Payments to Other Bodies	20	0	20	0	0%	→
Other	0	0	0	0	0%	→
Gross Expenditure	1,551	270	1,540	(11)	-1%	↑
Income	0	0	0	0	0%	→
Net Expenditure	1,551	270	1,540	(11)	-1%	↑

PERIOD 31 July 2020

Service Summary	Total Budget 2020/21	YTD Spend 2020/21	Forecast Spend 2020/21	Variance 2020/21	RAG Status	
Libraries	£000	£000	£000	£000	%	
Employee	1,196	388	1,246	50	4%	↓
Property	249	11	249	0	0%	→
Transport and Plant	15	4	18	4	26%	↓
Supplies, Services and Admin	191	63	190	(1)	0%	↑
Payments to Other Bodies	0	0	0	0	0%	→
Other	0	0	0	0	0%	→
Gross Expenditure	1,650	466	1,704	53	3%	↓
Income	(43)	(1)	(31)	12	27%	↓
Net Expenditure	1,608	464	1,673	65	4%	↓
Arts and Heritage	£000	£000	£000	£000	%	
Employee	359	119	370	12	3%	↓
Property	2	0	2	0	0%	→
Transport and Plant	1	0	1	(0)	-33%	↑
Supplies, Services and Admin	19	4	17	(2)	-8%	↑
Payments to Other Bodies	32	2	32	0	0%	↓
Other	0	0	0	0	0%	→
Gross Expenditure	412	125	421	10	2%	↓
Income	-55	0	-37	18	33%	↓
Net Expenditure	356	125	385	28	8%	↓

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

APPENDIX 3

YEAR END DATE

31 July 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Procurement	575	504	(71)	-12%	↑
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				
Democratic and Registration Service	750	802	52	7%	↓
Service Description	This services deals with the administration functions and Democratic Services within the Authority				
Main Issues / Reason for Variance	The main reason for the variance is a reduction in expected income due to Covid 19.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Overspend is anticipated				
Central Admin Support	2,416	2,348	(68)	-3%	↑
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				
Environmental Health	646	707	61	9%	↓
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 variance is a reduction in expected income due to Covid 19.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Overspend is anticipated				

Budget Details	Variance Analysis				
	Total Budget	Annual Spend	Variance		RAG Status
	£000	£000	£000	%	
Licensing	(126)	(60)	66	-52%	↓
Service Description	This service provides all licensing on behalf of the Council				
Main Issues / Reason for Variance	The main reason for the variance is a reduction in expected income due to Covid 19.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Overspend is anticipated				
Clydebank Town Hall	176	338	163	93%	↓
Service Description	The service provides civic accommodation and facilities within Clydebank				
Main Issues / Reason for Variance	The adverse variance is mainly due to non achievement of turnover and loss of income due to covid				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	An overspend is likely.				
Libraries	1,608	1,673	65	4%	↓
Service Description	This service includes the provision of Library, Culture and Museums				
Main Issues / Reason for Variance	The adverse variance is mainly due to non achievement of turnover and loss of income due to covid				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	An overspend is likely.				

WEST DUNBARTONSHIRE COUNCIL
MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2020/21

Appendix 4

Efficiency reference	Efficiency Detail	Strategic Lead Area	budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
MA1	Resources - streamline processes	Resources	- 80,000	- 80,000	-	Achieved
MA2	Reduce leadership support team	Regulatory	- 33,073	- 33,073	-	Achieved
MA4	Arts & Heritage restructure	Communication; Culture; Communities; Facilities	- 30,000	- 30,000	-	Achieved
			- 143,073	- 143,073	-	

MONTH END DATE

31 July 2020

PERIOD

4

Project Status Analysis	Project Life Status Analysis				Current Year Project Status Analysis					
	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status		
Red										
Projects are forecast to be overspent and/or experience material delay to completion	7	32%	0	0%	7	32%	0	0%		
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	4	18%	294	7%	4	18%	89	78%		
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	11	50%	3,917	93%	11	50%	25	22%		
TOTAL EXPENDITURE	22	100%	4,211	100%	22	100%	114	100%		
	Project Life Financials				Current Year Financials					
	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Slippage £000	Over/ (Under) £000
Red										
Projects are forecast to be overspent and/or significant delay to completion	5,618	0	5,618	0	868	0	100	(768)	(768)	0
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	5,329	294	5,329	0	2,169	89	1,296	(873)	(873)	0
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	5,385	3,917	5,385	0	353	25	353	0	0	0
TOTAL EXPENDITURE	16,332	4,211	16,332	0	3,391	114	1,750	(1,641)	(1,641)	0

YEAR END DATE

31 July 2020

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1	Making Tax Digital						
	Project Life Financials	40	0	0%	40	0	0%
	Current Year Financials	40	0	0%	0	(40)	-100%
	Project Description	Making Tax Digital.					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Oct-21		
	Main Issues / Reason for Variance						
	Making Tax Digital deliverables/ guidance has changed since this capital bid was submitted. Officers need to reassess WDC plans for Making Tax Digital to ensure that the Council remain compliant. Due to COVID- 19 HMRC have delayed the next stage of MTD until October 2021. Progress has been made on the digital linking of data on our excel spreadsheets in preparation of the next phase launch. Budget is therefore required to be rephased to 2021/22.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Making Tax Digital.						

2	Legal Case Management System						
	Project Life Financials	33	0	0%	33	0	0%
	Current Year Financials	33	0	0%	0	(33)	-100%
	Project Description	Legal Case Management System					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	The project will resume following lockdown and Officers are able to access the hardware the system will run on. Tenders received have been held so Officers expect project can be completed within budget, when project is able to resume. It is therefore expected completion may not be possible in 2020/21, therefore budget is required to be rephased to 2021/22.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	New legal case management system.						

3	Internet of Things Asset Tracking - new project 2020/21						
	Project Life Financials	240	0	0%	240	0	0%
	Current Year Financials	240	0	0%	50	(190)	-79%
	Project Description	Asset Tracking					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	28-Feb-22		
	Main Issues / Reason for Variance						
	The project is currently on hold and won't restart until about September 2020, due to prioritisation of resources during COVID-19 lockdown. The project will complete approx. February 2022 as it is an 18 month project.						
	Mitigating Action						
	To agree budget slippage						
	Anticipated Outcome						
	Project will be on budget but will be delayed.						

YEAR END DATE

31 July 2020

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

4 IoT Employee Resilience Support - new project 2020/21							
Project Life Financials	200	0	0%	200	0	0%	
Current Year Financials	200	0	0%	50	(150)	-75%	
Project Description	Employee Resilience Support						
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	28-Feb-22			
Main Issues / Reason for Variance							
The project is on hold and won't restart until potentially September 2020, due to prioritisation of resources during COVID-19 lockdown. There will be a delay in the completion date of the project as it is an 18 month project.							
Mitigating Action							
To agree budget slippage							
Anticipated Outcome							
Project will be on budget but will be delayed.							

5 Telephone System Upgrade							
Project Life Financials	15	0	0%	15	0	0%	
Current Year Financials	15	0	0%	0	(15)	-100%	
Project Description	To improve Housing Repairs telephone platform for incoming calls, providing improved Management Information.						
Project Lifecycle	Planned End Date	31-Mar-21	End Date	31-Mar-22			
Main Issues / Reason for Variance							
Works scoped with ICT. However, given recent circumstances, there has been no further progress made. It would be unfair to ask ICT to divert resource to this project at this time and it wouldn't be acceptable to make any changes or amendments to the telephone platform at this point. It is therefore expected the telephone system upgrade will be delayed until 2021/22.							
Mitigating Action							
None required at this time.							
Anticipated Outcome							
To upgrade telephone system.							

6 Glencairn House							
Project Life Financials	5,050	0	0%	5,050	0	0%	
Current Year Financials	300	0	0%	0	(300)	-100%	
Project Description	Re-development of Glencairn House in Dumbarton High St to a purpose built library and museum.						
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24			
Main Issues / Reason for Variance							
The Glencairn House project has not yet commenced as planned due to COVID-19 restrictions and is now not likely to progress in 2020/21. It is therefore anticipated that £0.300m is required to be rephased to 2021/22.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Re-development of Glencairn House in Dumbarton High St to a purpose built library and museum, within budget albeit later than originally anticipated.							

YEAR END DATE

31 July 2020

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

7	Alexandria Community Centre Sports Hall re-flooring						
	Project Life Financials	40	0	0%	40	0	0%
	Current Year Financials	40	0	0%	0	(40)	-100%
	Project Description	Alexandria Community Centre Sports Hall re-flooring					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	Project commencement held due to COVID-19 restrictions. It is anticipated that engagement with contractors can commence in August.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	New floor fitted in Alexandria Community Sports Hall						

YEAR END DATE

31 July 2020

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1	ICT Modernisation						
	Project Life Financials	504	40	8%	504	0	0%
	Current Year Financials	504	40	8%	300	(204)	-40%
	Project Description	This budget is to facilitate ICT infrastructure and modernise working practices.					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date		30-Jun-21	
	Main Issues / Reason for Variance	Some work elements have started /restarted eg devices purchased in 2019/20 were used for COVID-19 home working and the replacement devices are now being deployed to the remaining primary schools with target completion during August. Technical and business engagement assessment of Microsoft 365 suite is nearing completion but a few months behind schedule. Other aspects remain on hold with the current approach and requirement being reviewed.					
	Mitigating Action	Prioritisation of projects will continue to be reviewed and if possible the projects will be accelerated.					
	Anticipated Outcome	Delay of the project and spend.					

2	ICT Security & DR						
	Project Life Financials	404	5	1%	404	0	0%
	Current Year Financials	404	5	1%	300	(104)	-26%
	Project Description	The project is for the enhancement of security systems, server replacement and the update of					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date		30-Jun-21	
	Main Issues / Reason for Variance	Two main projects have started however the original estimated delay of 2 months has increased as the time scales for the PIN notices were extended following requests from the suppliers. It is not clear at this stage whether we could still meet the revised completion date of June 2021.					
	Mitigating Action	None required at this time and evaluation of PIN returns may help inform any mitigation required.					
	Anticipated Outcome	Completed on budget but during 2021.					

3	Heritage Capital Fund						
	Project Life Financials	4,000	106	3%	4,000	0	0%
	Current Year Financials	940	0	0%	430	(510)	-54%
	Project Description	Heritage Capital Fund.					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date		31-Mar-23	
	Main Issues / Reason for Variance	Council approved a £4m investment in Cultural assets in March 2018. In February 2019 the Cultural Committee approved a £0.330m investment in Alexandria Library, a £0.015m investment in consultancy work to scope out a museum at Clydebank Library, and in April 2019 approved £0.252m to upgrade Clydebank Town Hall roof and stonework and £0.060m for the Town Hall investment programme. For future years, in November 2019 Committee approved £1.408m investment at Clydebank Town Hall, £0.575m investment in a new museum in the basement of Clydebank Library, and £0.015m in consultancy work to scope out improvements at the Back Door Gallery. Works have been delayed during the period of COVID-19 lockdown however are resuming as restrictions are lifted. With regards to works relating to the Museum Space at Clydebank Library, phase 1 of the project is complete and phase 2 preparatory work has now commenced. With regards to the Town Hall element, consultancy on spatial redesign of gallery spaces has now recommenced. With regards to Dalmuir Gallery Improvement works, consultancy on spatial redesign of the gallery space within Dalmuir Library has also now recommenced. At this time it is estimated that £0.430m will be spent in 2020/21 with £0.510m required to be rephased to 2021/22.					
	Mitigating Action	None available at this time.					
	Anticipated Outcome	Project to be delivered on budget and within revised timescale.					

YEAR END DATE

31 July 2020

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

4	Transformation of Infrastructure Libraries and Museums						
	Project Life Financials	421	143	34%	421	0	0%
	Current Year Financials	322	44	14%	266	(56)	-17%
	Project Description	To improve performance and efficiency of Council's Libraries and Cultural Services.					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date		30-Jun-21	
	Main Issues / Reason for Variance	It is anticipated that there may be some delay in completion of the projects due to COVID-19 restrictions but as yet it is unclear what the effect will be.					
	Mitigating Action	Project will be monitored for delays					
	Anticipated Outcome	Project will be delivered within budget.					

YEAR END DATE

31 July 2020

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1	Electronic Insurance System - claim/incident management system						
Project Life Financials	50	43	86%	50	0	0%	
Current Year Financials	7	0	0%	7	0	0%	
Project Description	Acquisition of a claims/incident management system supported by an electronic document management system.						
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21			
Main Issues / Reason for Variance							
The recommencement date for the project is July 2020. An initial conference call has been arranged with the supplier to review and discuss set-up requirements to develop online forms which will enable members of the public to submit claims and also officers to submit Departmental Reports directly onto the Figtree System. Once the initial conference call has taken place, an anticipated timeline for completion of the project, taking into account the various stages i.e. development, testing, going live etc. will be drawn up in conjunction with the supplier. Budget spend anticipated in 2020/21.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Upgraded Electronic Insurance System delivered on budget.							

2	Agresso development						
Project Life Financials	30	0	0%	30	0	0%	
Current Year Financials	30	0	0%	30	0	0%	
Project Description	2020/21 bid is to carry out an upgrade of Agresso which was last upgraded in 2015. Requirement to upgrade is to maintain level of support available from Unit 4 who have advised that support for older versions of the system is being reduced.						
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21			
Main Issues / Reason for Variance							
Project expected to progress in 2020/21 with budget spend anticipated.							
Mitigating Action							
None required.							
Anticipated Outcome							
Development of Agresso system.							

3	Valuation Joint Board - Requisition of ICT Equipment						
Project Life Financials	3	0	0%	3	0	0%	
Current Year Financials	3	0	0%	3	0	0%	
Project Description	Valuation Joint Board - Requisition of ICT Equipment						
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21			
Main Issues / Reason for Variance							
The purchase of laptops and PCs were delayed into 2019/20 due to issues with the approved supplier, however project has been delayed further due to resources being directed to more prioritised work. This has effected the forecast end date and works therefore to be rescheduled to 2020/21.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Requisition re ICT Equipment.							

YEAR END DATE

31 July 2020

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

4	Replacement GIS system and upgrade to eDevelopment Planning system.							
	Project Life Financials	51	51	99%	51	0	0%	
	Current Year Financials	26	25	99%	26	0	0%	
	Project Description	Replacement GIS system and upgrade to eDevelopment Planning system.						
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date		30-Apr-20		
	Main Issues / Reason for Variance							
	Project now fully installed tested and signed off as completed with the roll out being programmed and delivered in phased stages. Full budget spend anticipated in 2020/21.							
	Mitigating Action							
	None Required.							
	Anticipated Outcome							
	GP/GIS in Planning.							

5	Trading Standards Scam Prevention							
	Project Life Financials	10	8	78%	10	0	0%	
	Current Year Financials	2	0	0%	2	0	0%	
	Project Description	Call blocking devices to be fitted to the phones of WDC's most vulnerable residents which will block unknown numbers from connecting and limiting incoming calls to only known and trusted numbers, for vulnerable consumers who may be susceptible to hard selling techniques, scams and other frauds.						
	Project Lifecycle	Planned End Date	31-Mar-21	End Date		31-Mar-21		
	Main Issues / Reason for Variance							
	The local scams advice and prevention initiative will follow a model being developed nationally by the Scottish Trading Standards society and will include both online and physical materials. It is hoped that despite COVID-19 the remaining budget can still be utilised in 2020/21.							
	Mitigating Action							
	None required at this time.							
	Anticipated Outcome							
	To protect WDC's most vulnerable residents from phone calls from which they may fall victim of hard selling techniques, scams and other frauds.							

6	ICT Modernisation - New Project 2020/21							
	Project Life Financials	900	0	0%	900	0	0%	
	Current Year Financials	100	0	0%	100	0	0%	
	Project Description	ICT Modernisation.						
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date		31-Mar-21		
	Main Issues / Reason for Variance							
	This additional budget for device replacement is currently on hold pending the completion of the 2019/20 spend - due August. The main focus for 2020/21 device spend is replacement of end of life MOB but requires onsite appointments for drop off and collection so will continue to be monitored re national COVID-19 guidance. Assessment of suitable replacement devices and data analysis of the quantities etc can continue but is more likely to start from September.							
	Mitigating Action							
	None required at this time							
	Anticipated Outcome							
	Completed on time and on budget subject to national guidance on COVID-19 to work from home if you can.							

YEAR END DATE

31 July 2020

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

7	Civic Heart Works - Refurbishment of Clydebank Town Hall						
	Project Life Financials	3,341	3,317	99%	3,341	0	0%
	Current Year Financials	24	0	0%	24	0	0%
	Project Description	Refurbishment of Clydebank Town Hall.					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date		31-Mar-22	
	Main Issues / Reason for Variance						
	The remaining Civic Heart Works will be used to fund a kitchen upgrade to allow full utilisation of the asset for more efficient service provision especially around larger events and the provision of in-house bars. Asset Management are working with the service to deliver this and is near completion, however full completion delayed to 2020/21 due to COVID-19 restrictions, delivery of items being delayed and contractor being on furlough.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Project to be delivered on budget.						

8	Upgrade of Clydebank Library						
	Project Life Financials	500	499	100%	500	0	0%
	Current Year Financials	1	0	0%	1	0	0%
	Project Description	Refurbishment of the existing Clydebank Library to deliver a fit for purpose modern library designed around the needs of the customer. This will protect a historic landmark and the original Carnegie library whilst offering the potential to build upon the development of a 'cultural quarter' focused around Clydebank Town Hall.					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date		31-Mar-21	
	Main Issues / Reason for Variance						
	It is anticipated that project will be delivered on time and on budget.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Full refurbishment of library delivered within budget and within amended timescales.						

9	Payment Card Industry Data Security Standard (PCIDSS)						
	Project Life Financials	30	0	0%	30	0	0%
	Current Year Financials	30	0	0%	30	0	0%
	Project Description	Module would ensure that WDC were compliant with the current requirements of PCIDSS for card payments without the need for numerous costly workarounds					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date		31-Mar-21	
	Main Issues / Reason for Variance						
	Initial discussions/demo with ICT and Supplier have commenced. Before module can be installed a system version upgrade will be required and resources allocated from ICT/Finance and Supplier will be required initially for the upgrade and then the module installation and testing. Budget spend anticipated in 2020/21.						
	Mitigating Action						
	None at this time						
	Anticipated Outcome						
	Upgraded version with PCI compliant telephone payment system.						

YEAR END DATE

31 July 2020

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

10	365 Implementation						
	Project Life Financials	200	0	0%	200	0	0%
	Current Year Financials	100	0	0%	100	0	0%
	Project Description	Implementation of project 365					
	Project Lifecycle	Planned End Date	31-Mar-22	Actual End Date		31-Mar-22	
	Main Issues / Reason for Variance						
	It is anticipated that project will be delivered within the timescale and on budget.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Project delivered on time and on budget.						

11	Education Software Licensing Refresh - new project 2020/21						
	Project Life Financials	270	0	0%	270	0	0%
	Current Year Financials	30	0	0%	30	0	0%
	Project Description	Refresh of licensing within Educational Servies					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date		31-Mar-21	
	Main Issues / Reason for Variance						
	Project delivery on time and within budget.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Delivery of project on programme and on budget.						