

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
SUMMARY

APPENDIX 2

PERIOD END DATE 31 March 2023

Department Summary	Revised Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid*	Underlying Variance excluding covid
	£000	£000	£000	%		£000	£000
Resources	5,580	5,796	216	4%	↓	0	216
Regulatory and Regeneration	2,734	2,894	160	6%	↓	0	160
People & Technology	7,137	7,001	(135)	-2%	↑	0	(135)
Citizens, Culture and Facilities	17,193	17,539	345	2%	↓	102	244
Education, Learning and Attainment	112,862	110,532	(2,330)	-2%	↑	238	(2,568)
Roads and Neighbourhood	15,195	17,814	2,619	17%	↓	0	2,619
Housing and Employability	5,445	5,324	(121)	-2%	↑	147	(268)
Supply, Distribution and Property	(1,082)	(78)	1,004	-93%	↓	47	956
Miscellaneous Services	6,820	10,221	3,402	50%	↓	517	2,885
Loan Charges	9,434	9,944	510	5%	↓	0	510
Capital Receipts used to fund Loan Charges	(2,800)	0	2,800	-100%	→	0	2,800
Requisition (VJB)	765	779	14	2%	↓	0	14
Requisition (SPT)	1,632	1,405	(227)	-14%	↑	0	(227)
Requisition (HSCP)	81,759	83,178	1,419	2%	↓	0	1,419
Non GAE Allocation	(7,328)	(7,331)	(3)	0%	↑	0	(3)
Vacancy Freeze	1,257	0	(1,257)	-100%	→	0	(1,257)
Contingency Fund	0	0	0	0%	→	0	0
<b>Total Expenditure</b>	<b>256,603</b>	<b>265,017</b>	<b>8,415</b>	<b>3.28%</b>	<b>↓</b>	<b>1,051</b>	<b>7,364</b>
Council Tax	(38,126)	(39,063)	(937)	2%	↑	0	(937)
Revenue Support Grant/ NDR	(211,103)	(211,103)	0	0%	→	0	0
Use of Service Concessionary Benefit to fund payaward	(2,195)	(2,195)	0	0%	→	0	0
Covid Funding (specific and earmarked from 2021/22)	(2,394)	(2,394)	0	0%	→	0	0
Required use of available unearmarked covid funds	(1,051)	(1,051)	0	0%	→	0	0
Capital Receipts used to fund Transformation	(700)	(702)	(2)	0%	→	0	(2)
Use of Reserves	(1,034)	(1,034)	0	0%	→	0	0
<b>Total Resources</b>	<b>(256,603)</b>	<b>(257,542)</b>	<b>(939)</b>	<b>0%</b>	<b>↑</b>	<b>0</b>	<b>(939)</b>
<b>Net Expenditure</b>	<b>0</b>	<b>7,476</b>	<b>7,476</b>	<b>3%</b>	<b>↓</b>	<b>1,051</b>	<b>6,425</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	%		£000	£000
Audit	112	98	(14)	-13%	↑	0	(14)
Finance	1,431	1,421	(10)	-1%	↑	0	(10)
Rent Rebates & Allowances	(341)	(214)	127	-37%	↓	0	127
Revenues & Benefits	2,176	2,258	82	4%	↓	0	82
Finance Business Centre	309	312	4	1%	↓	0	4
Cost of Collection of Rates	17	(87)	(104)	-612%	↑	0	(104)
Cost of Collection of Council Tax	(798)	(645)	153	-19%	↓	0	153
Central Administration Support	2,675	2,653	(22)	-1%	↑	0	(22)
<b>Total Net Expenditure</b>	<b>5,580</b>	<b>5,796</b>	<b>216</b>	<b>4%</b>	<b>↓</b>	<b>0</b>	<b>216</b>

WEST DUNBARTONSHIRE COUNCIL  
 REVENUE BUDGETARY CONTROL 2022/23  
 REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised 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	771	805	34	0	↓	0	34
Environmental Health	659	697	38	0	↓	0	38
Licensing	(114)	(158)	(45)	0	↑	0	(45)
Legal Services	766	731	(35)	(0)	↑	0	(35)
Planning	394	569	175	0	↓	0	175
Economic Development	257	250	(7)	(0)	↑	0	(7)
<b>Total Net Expenditure</b>	<b>2,734</b>	<b>2,894</b>	<b>160</b>	<b>0</b>	<b>↓</b>	<b>0</b>	<b>160</b>

WEST DUNBARTONSHIRE COUNCIL  
 REVENUE BUDGETARY CONTROL 2022/23  
 PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

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Service / Subjective Summary	Revised Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	%		£000	£000
Transactional Services	762	776	14	2%	↓	0	14
Human Resources (including risk)	1,297	1,250	(47)	-4%	↑	0	(47)
Information Services	4,571	4,438	(133)	-3%	↑	0	(133)
Change Support	506	537	31	6%	↓	0	31
<b>Total Net Expenditure</b>	<b>7,137</b>	<b>7,001</b>	<b>(135)</b>	<b>-2%</b>	<b>↑</b>	<b>0</b>	<b>(135)</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
CITIZENS, CULTURE AND FACILITIES

APPENDIX 2

PERIOD END DATE

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Service / Subjective Summary	Revised Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	%		£000	£000
Communications & Marketing	279	275	(4)	-1%	↑	0	(4)
Citizen Services	1,357	1,457	99	7%	↓	79	20
Performance & Strategy	306	266	(40)	-13%	↑	0	(40)
Clydebank Town Hall	342	310	(32)	-9%	↑	23	(55)
Libraries	1,811	1,844	33	2%	↓	0	33
Arts and Heritage	346	318	(28)	-8%	↑	0	(28)
Catering Services	4,793	4,713	(80)	-2%	↑	0	(80)
Building Cleaning	1,860	1,861	1	0%	↓	0	1
Building Cleaning PPP	(275)	(240)	35	-13%	↓	0	35
Facilities Assistants	2,246	2,264	18	1%	↓	0	18
Facilities Management	398	326	(72)	-18%	↑	0	(72)
Leisure Management	3,642	3,994	353	10%	↓	0	353
Events	89	151	62	70%	↓	0	62
<b>Total Net Expenditure</b>	<b>17,193</b>	<b>17,539</b>	<b>345</b>	<b>2%</b>	<b>↓</b>	<b>102</b>	<b>244</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised 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	32,631	31,610	(1,021)	-3%	↑	0	(1,021)
Secondary Schools	32,426	31,225	(1,201)	-4%	↑	0	(1,201)
Specialist Educational Provision	17,504	18,107	603	3%	↓	238	365
Psychological Services	591	569	(22)	-4%	↑	0	(22)
Sport Development / Active Schools	627	627	0	0%	→	0	0
Early Education	8,897	8,842	(55)	-1%	↑	0	(55)
PPP	15,407	15,477	70	0%	↓	0	70
Creative Arts	652	639	(13)	-2%	↑	0	(13)
Curriculum for Excellence	191	191	0	0%	→	0	0
Central Admin	1,053	973	(81)	-8%	↑	0	(81)
Workforce CPD	359	249	(110)	-31%	↑	0	(110)
Performance & Improvement	474	364	(110)	-23%	↑	0	(110)
Education Development	2,050	1,659	(391)	-19%	↑	0	(391)
<b>Total Net Expenditure</b>	<b>112,862</b>	<b>110,532</b>	<b>(2,330)</b>	<b>-2%</b>	<b>↑</b>	<b>238</b>	<b>(2,568)</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

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Service / Subjective Summary	Revised Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	%		£000	£000
Transport, Fleet & Maintenance Services	(518)	(191)	327	-63%	↓	0	327
Roads Services	3,055	3,440	385	13%	↓	0	385
Grounds Maintenance & Street Cleaning Client	7,503	7,503	0	0%	→	0	0
Outdoor Services	192	271	79	41%	↓	0	79
Burial Grounds	(193)	(178)	15	-8%	↓	0	15
Crematorium	(1,026)	(847)	179	-17%	↓	0	179
Waste Services	8,165	9,750	1,585	19%	↓	0	1,585
Depots	0	0	0	0%	→	0	0
Ground Maintenance & Street Cleaning Trading A/c	(1,982)	(1,934)	48	-2%	↓	0	48
<b>Total Net Expenditure</b>	<b>15,195</b>	<b>17,814</b>	<b>2,618</b>	<b>17%</b>	<b>↓</b>	<b>0</b>	<b>2,618</b>

WEST DUNBARTONSHIRE COUNCIL  
 REVENUE BUDGETARY CONTROL 2022/23  
 HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE 31 March 2023

Service / Subjective Summary	Revised 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	3,432	3,126	(306)	-9%	↑	0	(306)
Communities	1,010	1,007	(3)	0%	↑	0	(3)
Homeless Persons	473	826	353	75%	↓	147	206
Private Sector housing	58	44	(14)	-24%	↑	0	(14)
Anti Social Behaviour	472	321	(151)	-32%	↑	0	(151)
<b>Total Net Expenditure</b>	<b>5,445</b>	<b>5,324</b>	<b>(121)</b>	<b>-2%</b>	↑	<b>147</b>	<b>(268)</b>



WEST DUNBARTONSHIRE COUNCIL  
 REVENUE BUDGETARY CONTROL 2022/23  
 SUPPLY, DISTRIBUTION AND PROPERTY

APPENDIX 2

PERIOD END DATE

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Service / Subjective Summary	Revised 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	(933)	(454)	479	-51%	↓	0	479
Housing Asset and Investment	46	0	(46)	-100%	↑	0	(46)
Corporate Assets and Capital Investment Programme	(2,276)	(1,824)	451	-20%	↓	37	414
Office Accommodation	1,276	1,257	(19)	-1%	↑	10	(29)
Procurement	362	379	17	5%	↓	0	17
Corporate Asset Maintenance	(203)	(53)	150	-74%	↓	0	150
Private Sector Housing Grants	79	64	(15)	-18%	↑	0	(15)
Consultancy Services	567	553	(14)	-3%	↑	0	(14)
<b>Total Net Expenditure</b>	<b>(1,082)</b>	<b>(78)</b>	<b>1,004</b>	<b>-93%</b>	<b>↓</b>	<b>47</b>	<b>956</b>

WEST DUNBARTONSHIRE COUNCIL  
 REVENUE BUDGETARY CONTROL 2022/23  
 MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised 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	4,409	7,863	3,454	78%	↓	517	2,937
Members Allowances, etc	653	650	(3)	0%	↑	0	13
European Employability	510	510	0	0%	→	0	0
Chief Executive and Chief Officers	1,248	1,198	(50)	-4%	↑	0	(67)
<b>Total Net Expenditure</b>	<b>6,820</b>	<b>10,221</b>	<b>3,401</b>	<b>50%</b>	<b>↓</b>	<b>517</b>	<b>2,883</b>

YEAR END DATE

31 March 2023

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

**Resources**

Rent Rebates & Allowances	(341)	(214)	127	-37%	↓
Service Description	Rent Rebates & Allowances				
Main Issues / Reason for Variance	Reduction in income from Discretionary Housing Benefits.				

Revenues & Benefits	2,176	2,258	82	4%	↓
Service Description	The service provided by this area deal with benefits, council tax and debt recovery.				
Main Issues / Reason for Variance	Higher value of Welfare Grants was paid out during the year, offset by additional income to cover this. Vacancies were being covered by overtime therefore targeted turnover savings were not fully achieved. In addition a shortfall in funding for the expected pay inflation agreement also contributed to the overall adverse variance.				

Cost of Collection of Rates	17	(87)	(104)	-612%	↑
Service Description	This service collects Non Domestic Rates from local (and some national) organisations on behalf of Scottish Government				
Main Issues / Reason for Variance	Additional income was received from Statutory Additions and other miscellaneous income was also higher than budgeted.				

Cost of Collection of Council Tax	(798)	(645)	153	-19%	↓
Service Description	This service collects Council tax from local residents. The services also provides support and advice to those residents regarding council tax				
Main Issues / Reason for Variance	This service also saw a variance in income from Statutory Additions but for this service there was a shortfall against the budgeted amount.				

**Regulatory and Regeneration**

Planning	394	569	175	44%	↓
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the adverse variance is that income was lower than budgeted due to cancelled or delayed building projects.				

**People & Technology**

Information Services	4,571	4,438	(133)	-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	Supplies and Services is favourable due to computer licence costs projected to cost less than budgeted. A favourable variance is also anticipated for employee cost, printing lease costs, copy costs and Internal income recharges.				

**Citizens, Culture and Facilities**

Catering Services	4,793	4,713	(80)	-2%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	The favourable variance relates to the delay to the free school meal expansion.				

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Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Facilities Management	398	326	(72)	-18%	↑
Service Description	Management and Team Leaders for Facilities Services such as Cleaning, Catering and Facilities Assistants				
Main Issues / Reason for Variance	Vacancies not filled in order to fund pending restructure				
Leisure Management	3,642	3,994	353	10%	↓
Service Description	Payment to West Dunbartonshire Leisure Trust for leisure services				
Main Issues / Reason for Variance	Additional fee for Pay Award from WDLT.				
Citizen Services	1,357	1,457	99	7%	↓
Service Description	This service includes one stop shops and the contact centre				
Main Issues / Reason for Variance	Three call handlers were recruited on 18 month fixed-term contracts to resolve the telephone issues in the Housing Repairs Contact Centre, the funding for this is taken from the Scottish Government COVID-19 general funding.				
Events	89	151	62	70%	↓
Service Description	This budget provides funding for a number of annual events				
Main Issues / Reason for Variance	The variance is mainly due to the cancellation of Highland Games and Pipe Band Championship, which leaves November fireworks as the only event				
<b>Education , Learning and Attainment</b>					
Primary Schools	32,631	31,610	(1,021)	-3%	↑
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The principal reasons for the favourable variance were additional income from sale of meals (following delays to the introduction of free school meals across all primary classes) and an underspend in teacher costs mainly due reduced expenditure following industrial action				
Secondary Schools	32,426	31,225	(1,201)	-4%	↑
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The principal reason for the favourable variance was the underspend in employee costs . This was attributable to reduced expenditure on teacher costs following industrial action and a number of APT&C vacancies.				
Specialist Educational Provision	17,504	18,107	603	3%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The principal reason for the adverse variance was greater residential expenditure. Final agreement on the allocation of residential placements expenditure was not reached until December 2022. Although the percentage allocation to the Council has been reduced total residential expenditure was significantly greater in part due to the Scottish Government disallowing the use of covid funds to cover expenditure.				

YEAR END DATE

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Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Early Education	8,897	8,842	(55)	-1%	↑
Service Description	This services area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	There was an underspend on "supplies & services" as recovery funding was utilised rather than core budgets				
PPP	15,407	15,477	70	0%	↓
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	There is an overspend because of increased contract cleaning costs and a greater DBFM charge for OLSP				
Central Admin	1,053	973	(81)	-8%	↑
Service Description	This service area covers Education Directorate				
Main Issues / Reason for Variance	Payments to other bodies (inc GroupCall) were less than budgeted				
Workforce CPD	359	249	(110)	-31%	↑
Service Description	This service covers teacher training and professional development				
Main Issues / Reason for Variance	The principal reason for the favourable variance was the receipt at the year end of income from West Partnership covering secondment costs incurred by WDC. In addition, there was a favourable variance against employee costs due to a vacancy.				
Performance & Improvement	474	364	(110)	-23%	↑
Service Description	This service covers the monitoring of policies and improvement on curriculum within Education.				
Main Issues / Reason for Variance	There was an underspend against employee costs due to vacancies				
Education Development	2,050	1,659	(391)	-19%	↑
Service Description	This service includes spend in areas such as technician service, language programmes and senior phase programme.				
Main Issues / Reason for Variance	This service includes the first full year of Whole Family Wellbeing Funding which had an unspent balance of £329k which has been carried forward. The remainder of the favourable variance was attributable to lower than budgeted expenditure with third parties.				
<b>Roads and Neighbourhood</b>					
Roads Services	3,055	3,440	385	13%	↓
Service Description	This service relates to Roads operations, design, structures, street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	Employee costs were higher because of average pay increases above the headline 5% and higher overtime within Roads Operations. Plant hire and material costs increased during the year to a level not foreseen when the budget .				

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Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Transport, Fleet & Maintenance Services	(518)	(191)	326	-63%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	The cost of materials/parts for repairs and sub-contractor work was greater than anticipated when the budget was set because of inflationary pressures. VTU income was adverse due continuing restrictions on what MOTs are undertaken. Initial income targets were too high.				
Outdoor Services	192	271	79	41%	↓
Service Description	This service covers the outdoor sporting facilities provided by WDC and public conveniences				
Main Issues / Reason for Variance	Employee costs are favourable (£53k) because of a number of vacancies. This favourable variance has offset the adverse variance against electricity/gas (£24k).				
Crematorium	(1,026)	(847)	179	-17%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	Gas costs increased during the year to a level not anticipated when the budget was set while R&M expenditure was over-budget following late essential repair work to the lining of the crematoria. Income was less than predicted.				
Waste Services	8,165	9,750	1,586	19%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs were higher as projected savings from waste route optimisation ,which depend on operating from a single depot, are not yet achievable and the impact of the higher pay award . Following a dispute with the principal waste removal contractor the agreed increased tonnage cost has resulted in unbudgeted additional expenditure of almost £1m. Transport recharges, including fuel, were also greater than budgeted . These adverse variances were only partly offset by increased income .				
<b>Housing and Employability</b>					
Working 4 U	3,432	3,126	(306)	-9%	↑
Service Description	This is the provision of Working 4u service				
Main Issues / Reason for Variance	This variance is due to costs being allocated to available external funding rather than Council budgets wherever possible . Maximising grant in this way has resulted in underspends against Council budgets for employee costs and payments to other bodies				

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Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Homeless Persons	473	826	353	75%	↓
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	The main issues are as follows :- overtime and agency costs incurred to cover for absent employees/vacancies . The property costs overspend of £408K is mainly due to higher than budgeted increase in gas and electricity cost ; similarly price of furniture and white goods have significantly increased causing an adverse variance and also increased rental costs of having additional homeless accommodation to meet expected needs. There has also been difficulties in having homeless units turned around and ready when required which has resulted in £147K spend on bed and breakfast. £398K of the overspend is offset by anticipated additional DWP income based on current occupancy levels together with additional staff recharges to HRA based on current assessment of work.				
Anti Social Behaviour	472	321	(151)	-32%	↑
Service Description	This is the provision of the anti social behaviour service within the Council area				
Main Issues / Reason for Variance	The favourable variance is due to the increased recharge of ASB posts to HRA following workload analysis.				
<b>Supply, Distribution and Property</b>					
Housing Maintenance Trading A/c	(933)	(454)	479	-51%	↓
Service Description	This service delivers maintenance and investment services to the council's housing stock.				
Main Issues / Reason for Variance	Payroll costs exceeded budget primarily due to higher overtime costs as resource was committed to addressing the exceptionally high number of void properties needing repaired and to addressing the COVID related repairs backlog. Supplies and service costs exceeded budget due to higher subcontracting costs. The subcontracting resource is needed to maintain service levels during this period of very high demand across responsive repair and void repairs. The additional employee and contracting costs are offset by increased recharges to the HRA revenue and capital budgets.				
	The adverse variance of £54K on the account primarily relates to the unfunded element of the 22/23				
Corporate Assets and Capital Investment Programme	(2,276)	(1,824)	451	-20%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	Favourable staffing variance due to vacancies is offset against the matching income variance. Property costs high due to rates and utilities for Artizan centre not included in the budget. Also high utilities due to price rises. Saving for Modernisation and Development will not be met so projection has been lowered.				

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Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Corporate Asset Maintenance	(203)	(53)	150	-74%	↓
Service Description	This service manages and undertakes repairs and maintenance to public buildings.				
Main Issues / Reason for Variance	The Corporate Asset Maintenance Service undertook a much smaller sub-contractor programme than originally estimated. The adverse variance was due to a lower profit being generated on these sub-contracted works.				
<b>Miscellaneous</b>					
Sundry Services	4,409	7,863	3,454	78%	↓
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	The main reason for this variance relates to spend against the voluntary redundancy/severance provision of £3.400m.				
Chief Executive and Chief Officers	1,248	1,198	(50)	-4%	↑
Service Description	This budget includes spend relating to the Senior Management Team of the Council				
Main Issues / Reason for Variance	There are two variances occurring in this service. Employee costs are showing a small favourable variance due to two short-term Chief Officer vacancies. In addition there is a large favourable variance due to income from an unbudgeted staff recharge for the first half of the year which has now ended.				
<b>Other</b>					
Loan Charges	9,434	9,944	510	5%	↓
Service Description	This budget covers the servicing of the Council's external borrowing requirements				
Main Issues / Reason for Variance	The adverse variance is linked with forecast on the cost of short term borrowing with increased interest rates.				



YEAR END DATE

31 March 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Capital Receipts used to fund Loan Charges	(2,800)	0	2,800	-100%	→
Service Description	The Council budgets to use capital receipts to fund the repayment of the principle on loan charges and any premiums incurred when restructuring loans.				
Main Issues / Reason for Variance	This adverse variance has occurred due to various legal and operational delays in the completion of the properties identified for sale in 2023/24.				
Requisition (SPT)	1,632	1,405	(227)	-14%	↑
Service Description	Contribution towards Strathclyde Partnership for Transport				
Main Issues / Reason for Variance	The 22/23 Concessionary Travel Costs having been paid out in 21/22 were not accrued, resulting in an underspend in the current financial year.				
Requisition (HSCP)	81,759	83,178	1,419	2%	→
Service Description	Contribution towards Health & Social Care Partnership				
Main Issues / Reason for Variance	This adverse variance represents the revised allocation of Residential Care Costs between HSCP and the Council as agreed at Council 26 October 2022.				
Vacancy Freeze	1,257	0	(1,257)	-100%	↑
Service Description	This budget represents the removal of budgeted vacancies from service departments.				
Main Issues / Reason for Variance	The favourable variance reflects the non filling of vacancies due to the implementation of recruitment restrictions.				
Council Tax	(38,126)	(39,063)	(937)	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	The Scottish Government provided the Council with an additional £5m of one off funding to facilitate making the cost of living awards comprising of a £150 contribution towards the council tax. This subsequently improved the rate of collection which in turn resulted in the bad debt provision being less than originally anticipated.				