

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
SUMMARY

APPENDIX 1

PERIOD END DATE 31 August 2020

Department Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
	£000	£000	£000	£000	%	£000	£000	
Procurement	575	351	510	(65)	-11%	↑	(1)	(64)
Resources	5,250	4,314	5,129	(121)	-2%	↑	4	(125)
Regulatory	2,660	1,267	2,857	197	7%	↓	276	(79)
People & Technology	6,314	3,282	6,316	2	0%	↓	(51)	53
Communications, Culture, Community and Facilities	17,298	6,895	17,273	(25)	0%	↑	61	(86)
Education, Learning and Attainment	100,704	33,769	101,952	1,248	1%	↓	713	535
Environment and Neighbourhood	13,530	6,346	13,418	(112)	-1%	↑	(34)	(77)
Housing and Employability	4,290	1,719	4,207	(83)	-2%	↑	(35)	(48)
Regeneration	(3,526)	2,700	(998)	2,528	-72%	↓	2,460	68
Miscellaneous Services	6,171	2,944	6,060	(111)	-2%	↑	(14)	(97)
Loan Charges	7,072	2,947	7,072	0	0%	→	0	0
Requisition (VJB)	728	303	728	0	0%	→	0	0
Requisition (SPT)	1,592	663	1,592	0	0%	→	0	0
Requisition (CJP)	1,742	726	1,742	0	0%	→	0	0
Requisition (HSCP)	70,638	29,433	70,638	0	0%	→	0	0
Non GAE Allocation	(7,173)	(2,712)	(6,509)	664	-9%	↓	664	0
Contingency Fund	784	0	0	(784)	-100%	↑	(784)	0
Net Covid position	6,319	2,466	5,291	(1,028)	-16%	→	(1,028)	0
Total Expenditure	234,968	97,412	237,278	2,309	1%	↓	2,230	80
Council Tax/CT Replacement Scheme	(36,890)	(14,379)	(36,890)	0	0%	→	0	0
Revenue Support Grant/ NDR	(189,649)	(96,235)	(189,649)	0	0%	→	0	0
Covid Funding	(6,319)	0	(6,319)	0	0%	→	0	0
Use of Reserves	(2,110)	(879)	(2,110)	0	0%	→	0	0
Total Resources	(234,968)	(111,493)	(234,968)	0	0%	→	0	0
Net Expenditure	(0)	(14,081)	2,309	2,309	0.98%	↓	2,229	80

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 PROCUREMENT

APPENDIX 2

PERIOD END DATE

31 August 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Procurement	575	351	510	(65)	-11%	↑
Total Net Expenditure	575	351	510	(65)	-11%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 August 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Audit	134	149	113	(21)	-16%	↑
Central Administration Support	2,416	923	2,337	(79)	-3%	↑
Finance	1,402	676	1,402	0	0%	→
Rent Rebates & Allowances	(231)	607	(231)	0	0%	→
Revenues & Benefits	2,000	1,224	1,976	(24)	-1%	↑
Finance Business Centre	290	111	292	2	1%	↓
Cost of Collection of Rates	21	759	21	0	0%	→
Cost of Collection of Council Tax	(782)	(135)	(781)	1	0%	↓
Total Net Expenditure	5,250	4,314	5,129	(121)	-2%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 REGULATORY SUMMARY

APPENDIX 2

PERIOD END DATE

31 August 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Democratic and Registration Service	750	330	811	61	8%	↓
Environmental Health	646	280	686	40	6%	↓
Licensing	(125)	29	(57)	68	-54%	↓
Legal Services	942	418	939	(3)	0%	↑
Planning	447	210	478	31	7%	↓
Total Net Expenditure	2,660	1,267	2,857	197	7%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 August 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Transactional Services	691	267	677	(14)	-2%	↑
Human Resources (including risk)	1,225	435	1,243	18	1%	↓
Information Services	4,093	2,453	4,112	19	0%	↓
Change Support	305	127	284	(21)	-7%	↑
Total Net Expenditure	6,314	3,282	6,316	2	0%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 COMMUNICATIONS, CULTURE, COMMUNITIES AND FACILITIES

APPENDIX 2

PERIOD END DATE

31 August 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	
Service Summary	£000	£000	£000	£000	%	
Communications & Marketing	313	130	320	7	2%	↓
Citizen Services	1,351	551	1,383	32	2%	↓
Performance & Strategy	343	140	343	1	0%	↓
Libraries, Museums, Culture	1,608	571	1,615	8	0%	↓
Arts and Heritage	356	159	369	13	4%	↓
Office Accommodation	1,551	364	1,537	(14)	-1%	↑
Clydebank Town Hall	176	44	271	96	55%	↓
Catering Services	4,862	1,411	4,781	(82)	-2%	↑
Building Cleaning	1,502	563	1,517	15	1%	↓
Building Cleaning PPP	(281)	(152)	(310)	(29)	10%	↑
Facilities Assistants	1,919	730	1,874	(45)	-2%	↑
Facilities Management	334	129	311	(24)	-7%	↑
Leisure Management	3,262	2,256	3,262	0	0%	→
Events	3	0	0	(3)	-94%	↑
Total Net Expenditure	17,298	6,895	17,273	(25)	0%	↑

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 August 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	
Service Summary	£000	£000	£000	£000	%	
Primary Schools	28,892	11,558	29,345	454	2%	↓
Secondary Schools	28,765	12,494	29,340	575	2%	↓
Specialist Educational Provision	16,191	5,720	16,495	304	2%	↓
Psychological Services	483	235	448	(35)	-7%	↑
Sport Development / Active Schools	589	186	589	(0)	0%	↑
Early Education	8,256	(4,113)	8,252	(4)	0%	↑
PPP	14,590	6,596	14,560	(30)	0%	↑
Cultural Services	559	273	565	6	1%	↓
Curriculum for Excellence	64	40	55	(9)	-14%	↑
Central Admin	262	86	194	(68)	-26%	↑
Workforce CPD	312	100	316	4	1%	↓
Performance & Improvement	448	170	471	23	5%	↓
Education Development	1,293	423	1,322	29	2%	↓
Raising Attainment - Primary	0	0	0	0	0%	→
Raising Attainment - Secondary	0	0	0	0	0%	→
Pupil Equity Fund (including LAC PEF)	0	0	0	0	0%	→
Total Net Expenditure	100,704	33,769	101,952	1,248	1%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 ENVIRONMENT AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 August 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	
Service Summary	£000	£000	£000	£000	%	
Roads Operations	(1,132)	(318)	(205)	927	-82%	↓
Roads Services	3,917	1,734	2,996	(921)	-24%	↑
Transport, Fleet & Maintenance Services	(540)	946	(506)	34	-6%	↓
Grounds Maintenance & Street Cleaning Client	7,360	3,067	7,360	0	0%	→
Outdoor Services	252	12	233	(19)	-8%	↑
Burial Grounds	(140)	(1)	(169)	(28)	20%	↑
Crematorium	(941)	(294)	(986)	(45)	5%	↑
Waste Services	7,384	2,588	7,431	47	1%	↓
Depots	0	0	0	0	0%	→
Ground Maintenance & Street Cleaning Trading A/c	(2,631)	(1,388)	(2,736)	(105)	4%	↑
Total Net Expenditure	13,530	6,346	13,418	(110)	-1%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 August 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Working 4 U	2,738	993	2,737	(1)	0%	↑
Communities	876	347	874	(3)	0%	↑
Homeless Persons	135	206	36	(100)	-74%	↑
Private Sector housing	42	17	42	0	0%	→
Anti Social Behaviour	498	155	519	21	4%	↓
Total Net Expenditure	4,290	1,719	4,207	(83)	-2%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 REGENERATION

APPENDIX 2

PERIOD END DATE

31 August 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	
Service Summary	£000	£000	£000	£000	%	
Housing Maintenance Trading A/c	(1,386)	2,526	651	2,037	-147%	↓
Housing Asset and Investment	49	0	1	(48)	-98%	↑
Corporate Assets and Capital Investment Programme	(2,828)	(654)	(2,674)	153	-5%	↓
Economic Development	225	178	208	(17)	-8%	↑
Central Repairs & Maintenance	(259)	135	(42)	218	-84%	↓
Private Sector Housing Grants	11	26	13	2	13%	↓
Consultancy Services	662	488	845	183	28%	↓
Total Net Expenditure	(3,526)	2,700	(998)	2,528	-72%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 August 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Sundry Services	3,696	1,641	3,596	(100)	-3%	↑
Members Allowances, etc	600	235	585	(15)	-3%	↑
European Employability	510	213	510	0	0%	→
Chief Executive, Directors and Strategic Leads	1,365	855	1,369	4	0%	↓
Total Net Expenditure	6,171	2,944	6,060	(111)	-2%	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 COVID - LOCAL GOVERNMENT HARDSHIP FUND

PERIOD END DATE

31 August 2020

Scottish Government Local Govt Funding	WDC allocation	Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance
£000	£000	Service Summary	£000	£000	£000	£000 %
(155,000)	(2,729)	Local Government Income	(2,729)	0	(2,729)	0 0%
(50,000)	(880)	Hardship Fund	(880)	0	(880)	0 0%
(70,000)	(684)	Food - Grant Income	(684)	0	(684)	0 0%
		Additional funding (Free School Meals and Additional SGovt)	(632)	0	(632)	0 0%
		Additional consequentials	(862)	0	(862)	0 0%
(45,000)	(532)	Social Welfare Fund	(532)	0	(532)	0 0%
		Funding total	(6,319)	0	(6,319)	0 0%
		General spend held centrally*	4,471	1,252	3,374	(1,097) -25%
		Catering Spend	1,316	1,214	1,385	69 5%
		Social Welfare Fund - Spend	532	0	532	0 0%
		Spend total	6,319	2,466	5,291	(1,028) -19%
		Net Expenditure	0	2,466	(1,028)	(1,028) 0%

* please note that there are also variances within services due to increases in demand/ lost income/ reduced costs that are due to covid which requires to be considered against the income received as Government Funding

YEAR END DATE

31 August 2020

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

Procurement

Procurement	575	510	(65)	-11%	↑
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				

Resources

Central Administration Support	2,416	2,337	(79)	-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				

Regulatory

Democratic and Registration Service	750	811	61	8%	↓
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				

Licensing	(125)	(57)	68	-54%	↓
Service Description	This service provides all licensing on behalf of the Council				
Main Issues / Reason for Variance	The main reason for the variance is a reduction in expected income due to Covid 19.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Overspend is anticipated				

YEAR END DATE

31 August 2020

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

Communications, Culture, Community and Facilities

Catering Services	4,862	4,781	(82)	-2%	↑
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.				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	Underpend by year-end				

Clydebank Town Hall	176	271	96	54%	↓
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.				

Education , Learning and Attainment

Primary Schools	28,892	29,345	454	2%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The main variances arise due to savings from teacher turnover not materialising £263k. Also with school closures from April-Aug because of COVID-19 no income was generated from school meals resulting in an adverse income variance of £182k. In addition , doubts about our ability to generate income from lets has produced an adverse variance of £23k.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend primarily because of turnover not being achieved and loss of income is anticipated				

Secondary Schools	28,765	29,340	575	2%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The adverse variance is mainly due to the loss of income from school meals and lets (£405k). With the closure of schools between April -Aug because of COVID-19 no income was able to be generated. In addition savings from teacher turnover have not materialised.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend primarily because of turnover not being achieved and loss of income is anticipated				

YEAR END DATE

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Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Specialist Educational Provision	16,191	16,495	304	2%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	Payments to Other Bodies are currently overspent due to more children being placed within residential placements as a result of the more demanding nature of their educational requirements. Residential placements are demand-led and can fluctuate throughout the year. However, at present the number of placements is up over 12% on last year.				
Mitigating Action	The requirement for Residential Placements are demand-led services and decisions are taken jointly with HSCP following an assessment of the best option for all concerned. However, the actual usage throughout the year will be reviewed regularly to identify where there is scope to reduce the number of placements.				
Anticipated Outcome	If current levels of demand continue then it is anticipated that Residential and Day budgets will overspend.				
Central Admin	262	194	(68)	-26%	↑
Service Description	This service area covers Education Directorate				
Main Issues / Reason for Variance	The favourable variance is mainly due to realignment of some budgeted costs to Pupil Equity Fund.				
Mitigating Action	No action required.				
Anticipated Outcome	A favourable variance is projected at the year end.				
Environment and Neighbourhood					
Roads Operations	(1,132)	(205)	927	-82%	↓
Service Description	This service covers the delivery of roads works orders raised				
Main Issues / Reason for Variance	COVID-19 lockdown resulting in work not being able to be carried out resulting in less income being achievable. Partially offset by underspends in materials and transport				
Mitigating Action	This overspend will be offset by an underspend in Roads services				
Anticipated Outcome	Overspend at year end				
Roads Services	3,917	2,996	(921)	-24%	↑
Service Description	This service relates to Roads design , structures , street lighting , road safety and school crossing patrols				
Main Issues / Reason for Variance	COVID-19 lockdown resulting in work not being able to be carried out resulting in less recharges come from Roads operation				
Mitigating Action	This underspend is mainly offset by an underspend in Roads services				
Anticipated Outcome	Works will be less than budgeted due to covid				

YEAR END DATE

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Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Ground Maintenance & Street Cleaning Trading A/c	(2,631)	(2,736)	(105)	4%	↑
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	The main reason for the favourable variance is a reduction in costs as a result of COVID-19 lockdown - less seasonal workers recruited and lower supplies and contractor costs being incurred				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	An underspend is likely				

Housing and Employability

Homeless Persons	135	36	(100)	-74%	↑
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	Increased occupancy of homeless units therefore additional Housing Benefit income received				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	If occupancy rates remain high an over recovery of income is anticipated				

Regeneration

Housing Maintenance Trading A/c	(1,386)	651	2,037	-147%	↓
Service Description	This service delivers maintenance and investment services to the council's housing stock.				
Main Issues / Reason for Variance	The reduced throughput of work and reduced income due to COVID19.				
Mitigating Action	A successful staff furlough claim made to HMRC. Plans are in place to increase the amount of subcontracted work undertaken and to catch-up with the Housing revenue repairs backlog				
Anticipated Outcome	An adverse variance is projected due to covid. This will be subject to review as recovery plans are implemented.				

Corporate Assets and Capital Investment Programme	(2,828)	(2,674)	153	-5%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	This projected adverse variance is mainly due to salary capitalisation not anticipated to be fully achieved during the COVID-19 lockdown.				
Mitigating Action	The budget will continue to be monitored throughout the year and any actions which can be taken to mitigate the overspend are being identified				
Anticipated Outcome	Overspend anticipated				

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31 August 2020

Budget Details	Variance Analysis				
	Total Budget	Projected Spend	Variance		RAG Status
	£000	£000	£000	%	
Central Repairs & Maintenance	(259)	(42)	218	-84%	↓
Service Description	This service manages and undertakes repairs and maintenance to public buildings				
Main Issues / Reason for Variance	The reduced throughput of work and reduced income due to COVID19.				
Mitigating Action	A successful staff furlough claim made to HMRC. Plans are in place to maximise income during the remainder of this financial year				
Anticipated Outcome	An adverse variance is projected due to covid. This will be subject to review as recovery plans are implemented.				
Consultancy Services	662	845	183	28%	↓
Service Description	This service provides the architectural support to WDC				
Main Issues / Reason for Variance	Staff were redeployed to assist other areas due to COVID resulting in income levels projecting lower than budgeted				
Mitigating Action	The budget will continue to be monitored throughout the year.				
Anticipated Outcome	It is anticipated that the overspend will continue throughout year.				
Miscellaneous					
Sundry Services	3,696	3,596	(100)	-3%	↑
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	There are a number of variances within this service, both favourable and adverse. The main favourable variance is due to reduced insurance costs anticipated (due to the level of excesses anticipated), with the main adverse variances being caused by assumptions around the achievement of centrally held savings targets such as commercialisation which may be affected by covid and anticipated property costs of vacant buildings (HSCP properties and playdrome).				
Mitigating Action	Management will continue to monitor and maximise actions taken to achieve a level of savings, where appropriate.				
Anticipated Outcome	An overall underspend is anticipated				
Other					
Non GAE Allocation	(7,173)	(6,509)	664	-9%	↓
Service Description	This is the allocation of support service costs to other council services - excluding General Services) - such as HRA, capital, external bodies				
Main Issues / Reason for Variance	This adverse variance is due to the allocation of central administration to non GAE services being lower than budgeted due to covid				
Mitigating Action	Limited action can be taken to minimise this overspend.				
Anticipated Outcome	An adverse variance is anticipated				

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31 August 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Contingency Fund	784	0	(784)	-100%	↑
Service Description	The contingency fund is used to accommodate externally influenced movements in departmental budgets				
Main Issues / Reason for Variance	The balance held in the contingency fund relates to 'controllable' spend identified within services which has now been removed to assist with funding the general financial burden of covid				
Mitigating Action	None required although it will continue to be monitored throughout the year.				
Anticipated Outcome	Underspend will be achieved				
Net Covid position	6,319	5,291	(1,028)	-16%	↑
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 offset against variances within services due to increases in demand/ lost income/ reduced costs that are due to covid which requires to be considered against the income received as Government Funding				
Mitigating Action	None required although it will continue to be monitored throughout the year.				
Anticipated Outcome	Underspend will be achieved				