

WEST DUNBARTONSHIRE COUNCIL
HRA REVENUE BUDGETARY CONTROL 2019/2020

Appendix 1

PERIOD END DATE

30 September 2019

Subjective Summary	Total Budget 2019/20 £000	Spend to Date 2019/20 £000	Forecast Spend £000	Forecast Variance 2019/20 £000 %		Annual RAG Status
Employee Costs	5,232	2,704	5,184	(48)	-1%	↑
Property Costs	1,776	850	1,837	61	3%	↓
Transport Costs	83	28	83	0	0%	→
Supplies, Services And Admin	308	97	365	57	19%	↓
Support Services	2,557	1,264	2,585	28	1%	↓
Other Expenditure	404	244	427	23	6%	↓
Repairs & Maintenance	12,088	6,362	12,096	8	0%	↓
Bad Debt Provision	1,060	505	1,060	0	0%	→
Void Loss (Council Tax/Lost Rents)	870	398	766	(104)	-12%	↑
Loan Charges	18,826	9,413	18,826	0	0%	→
Total Expenditure	43,204	21,865	43,229	25	0%	↓

House Rents	41,517	19,728	41,521	(4)	0%	↑
Lockup Rents	231	107	228	3	1%	↓
Factoring/Insurance Charges	1,170	596	1,191	(21)	-2%	↑
Other rents	123	52	115	8	7%	↓
Interest on Revenue Balance	62	46	93	(31)	-50%	↑
Miscellaneous income	101	28	100	1	1%	↓
Total Income	43,204	20,557	43,248	(44)	0%	↑

Net Expenditure	0	1,308	(19)	(19)
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WEST DUNBARTONSHIRE COUNCIL
HRA REVENUE BUDGETARY CONTROL 2019/2020
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 2

MONTH END DATE

30 September 2019

PERIOD

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Budget Details	Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	101	RAG Status
	£000	£000	£000	%

PROPERTY COSTS	1,776	1,837	61	3%	↓
Service Description					
This budget covers electricity, gas, rates, rents, cleaning and insurance costs.					
Variance Narrative					
Main Issues	The main reason for this adverse variance relates to the anticipation that the year end recharges for the costs of property insurance and office accommodation is likely to be in line with last year's outturn which is more than the budgeted level.				
Mitigating Action	No mitigation possible however management will ensure that this overspend will be offset by underspends within other areas within the HRA.				
Anticipated Outcome	An overspend will be incurred on this line.				

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status
	£000	£000	£000	%

SUPPLIES, SERVICES AND ADMIN	308	365	57	19%	↓
Service Description					
This budget covers computer supplies & equipment, telephones, printing, postages and tenant participation costs.					
Variance Narrative					
Main Issues	The main reason for the variance relates to the one off scanning costs involved in the digitization of operational files. These files were previously stored within a rented property which has now ceased and therefore some of the costs will be offset by a reduction in rents paid.				
Mitigating Action	No mitigation possible however management will ensure that this overspend will be offset by underspends within other areas within the HRA.				
Anticipated Outcome	An overspend will be incurred on this line.				

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status
	£000	£000	£000	%

VOID LOSS	870	766	(104)	-12%	↑
Service Description					
This budget covers the rents lost on void houses and lockups and the cost of council tax on void properties.					
Variance Narrative					
Main Issues	One of the main reasons for this favourable variance relates to an underspend on the cost of void council tax. This budget has been set too high, since it included properties which were previously identified for demolition.				
Mitigating Action	No mitigating action is required.				
Anticipated Outcome	A year end underspend is anticipated.				