

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/2023
HOUSING & COMMUNITIES SUMMARY

Appendix 1

MONTH END DATE **30 September 2022**

Actual Outturn 2021/22	Service / Subjective Summary	Total Budget 2022/23	YTD Spend 2022/23	Forecast Spend 2022/23	Annual Variance 2022/23		Annual RAG Status	Net Variance Attributable to Covid	Underlying Variance Excluding Covid
£000		£000	£000	£000	£000	%		£000	£000
2,721	Working 4 U	3,441	1,395	3,442	1	0%	↓	0	1
876	Communities	1,020	502	1,021	1	0%	↓	0	1
500	Homeless Persons	483	383	576	93	19%	↓	42	51
41	Private Sector Housing	33	0	36	3	9%	↓	0	3
65	Private Sector Housing Grant	79	(84)	82	3	4%	↓	0	2
434	Anti Social Behaviour	479	160	470	(9)	-2%	↑	0	(9)
0	Housing Asset and Investment	46	15	31	(15)	-33%	↑	0	(15)
(567)	Housing Maintenance Trading A/c	(933)	(907)	(879)	54	6%	↓	0	54
4,071	Total Net Expenditure	4,648	1,466	4,779	131	2.82%	↓	42	88

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Actual Outturn 2021/22	Service Summary	Total Budget 2022/23	YTD Spend 2022/23	Forecast Spend 2022/23	Annual Variance 2022/23	RAG Status	Net Variance Attributable to Covid	Underlying Variance Excluding Covid
£000	All Services	£000	£000	£000	£000	%	£000	£000
17,621	Employee	20,211	9,368	20,740	528	3%	0	528
2,984	Property	2,084	1,017	2,207	123	6%	0	123
1,324	Transport and Plant	1,192	593	1,188	(5)	0%	0	(5)
11,049	Supplies, Services and Admin	4,440	3,378	5,630	1,189	27%	0	1,189
3,796	Payments to Other Bodies	5,424	1,578	5,430	8	0%	42	(34)
(3)	Other	250	0	250	0	0%	0	0
36,772	Gross Expenditure	33,601	15,933	35,445	1,844	5%	42	1,802
(32,701)	Income	(28,953)	(14,468)	(30,667)	(1,715)	-6%	0	(1,715)
4,071	Net Expenditure	4,648	1,466	4,778	130	3%	42	87
£000	Working 4 U	£000	£000	£000	£000	%	£000	£000
2,496	Employee	3,222	1,433	3,259	37	1%	0	37
0	Property	2	0	0	(2)	-100%	0	(2)
4	Transport and Plant	23	5	13	(10)	-44%	0	(10)
102	Supplies, Services and Admin	203	89	177	(26)	-13%	0	(26)
1,494	Payments to Other Bodies	2,923	416	2,877	(47)	-2%	0	(47)
0	Other	250	0	250	0	0%	0	0
4,096	Gross Expenditure	6,623	1,944	6,576	(47)	-1%	0	(47)
(1,375)	Income	(3,182)	(548)	(3,135)	48	1%	0	48
2,721	Net Expenditure	3,441	1,395	3,442	0	0%	0	0
£000	Communities	£000	£000	£000	£000	%	£000	£000
618	Employee	915	429	918	2	0%	0	2
282	Property	111	43	111	0	0%	0	0
4	Transport and Plant	4	3	6	1	23%	0	1
7	Supplies, Services and Admin	4	19	17	13	333%	0	13
173	Payments to Other Bodies	146	71	145	(1)	-1%	0	(1)
0	Other	0	0	0	0	0%	0	0
1,084	Gross Expenditure	1,180	565	1,196	16	1%	0	15
(208)	Income	(160)	(62)	(175)	(14)	-9%	0	(14)
876	Net Expenditure	1,020	502	1,021	1	0%	0	1
£000	Homeless Persons	£000	£000	£000	£000	%	£000	£000
2,121	Employee	2,656	1,243	2,688	32	1%	0	32
2,397	Property	1,649	932	1,774	125	8%	0	125
24	Transport and Plant	31	17	34	3	10%	0	3
236	Supplies, Services and Admin	97	63	89	(8)	-8%	0	(8)
789	Payments to Other Bodies	950	475	996	46	5%	42	4
0	Other	0	0	0	0	0%	0	0
5,567	Gross Expenditure	5,383	2,730	5,581	198	4%	42	156
(5,067)	Income	(4,901)	(2,347)	(5,005)	(105)	-2%	0	(105)
500	Net Expenditure	483	383	576	93	19%	42	51
£000	Private Sector Housing	£000	£000	£000	£000	%	£000	£000
0	Employee	0	0	0	0	0%	0	0
0	Property	0	0	0	0	0%	0	0
0	Transport and Plant	0	0	0	0	0%	0	0
0	Supplies, Services and Admin	0	0	0	0	0%	0	0
41	Payments to Other Bodies	33	0	36	3	9%	0	3
0	Other	0	0	0	0	0%	0	0
41	Gross Expenditure	33	0	36	3	9%	0	3
0	Income	0	0	0	0	0%	0	0
41	Net Expenditure	33	0	36	3	9%	0	3

YEAR END DATE

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Actual Outturn 2021/22	Service Summary	Total Budget 2022/23	YTD Spend 2022/23	Forecast Spend 2022/23	Annual Variance 2022/23	RAG Status	Net Variance Attributable to Covid	Underlying Variance Excluding Covid
£000	Private Sector Housing Grant	£000	£000	£000	£000	%	£000	£000
39	Employee	40	20	42	2	5%	0	2
223	Property	241	0	241	0	0%	0	0
0	Transport and Plant	0	0	0	0	0%	0	0
0	Supplies, Services and Admin	0	(1)	0	0	0%	0	0
249	Payments to Other Bodies	245	120	245	0	0%	0	0
0	Other	0	0	0	0	0%	0	0
511	Gross Expenditure	525	139	528	2	0%	0	2
(446)	Income	(446)	(223)	(446)	0	0%	0	0
65	Net Expenditure	79	(84)	82	2	3%	0	2
£000	Anti Social Behaviour	£000	£000	£000	£000	%	£000	£000
280	Employee	361	158	370	9	2%	0	9
0	Property	0	0	0	0	0%	0	0
2	Transport and Plant	1	2	4	3	399%	0	3
4	Supplies, Services and Admin	11	1	11	0	0%	0	0
149	Payments to Other Bodies	162	0	142	(20)	-12%	0	(20)
0	Other	0	0	0	0	0%	0	0
434	Gross Expenditure	535	161	527	(8)	-1%	0	(8)
0	Income	(55)	(0)	(57)	(1)	-2%	0	(1)
434	Net Expenditure	479	160	470	(9)	-2%	0	(9)
£000	Housing Asset and Investment	£000	£000	£000	£000	%	£000	£000
336	Employee	453	177	387	(66)	-15%	0	(66)
0	Property	0	0	0	0	0%	0	0
3	Transport and Plant	5	2	3	(2)	-40%	0	(2)
1	Supplies, Services and Admin	0	0	0	0	0%	0	0
0	Payments to Other Bodies	0	0	0	0	0%	0	0
0	Other	0	0	0	0	0%	0	0
340	Gross Expenditure	458	179	390	(68)	-15%	0	(68)
(340)	Income	(412)	(164)	(359)	53	13%	0	53
-	Net Expenditure	46	15	31	(15)	-33%	0	(15)
£000	Housing Maintenance Trading A/c	£000	£000	£000	£000	%	£000	£000
11,732	Employee	12,564	5,909	13,076	512	4%	0	512
82	Property	82	42	82	0	0%	0	0
1,287	Transport and Plant	1,128	564	1,128	0	0%	0	0
10,699	Supplies, Services and Admin	4,125	3,206	5,335	1,210	29%	0	1,210
901	Payments to Other Bodies	964	495	991	27	3%	0	27
(3)	Other	0	0	0	0	0%	0	0
24,698	Gross Expenditure	18,863	10,216	20,612	1,749	9%	0	1,749
(25,265)	Income	(19,796)	(11,123)	(21,491)	(1,695)	-9%	0	(1,695)
(567)	Net Expenditure	(933)	(907)	(879)	54	-6%	0	54

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/2023
ANALYSIS FOR VARIANCES OVER £50,000

Appendix 3

YEAR END DATE

30 September 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Forecast Spend	Variance		
	£000	£000	£000	%	
Homeless Persons	483	576	93	19%	↓
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	Several issue are causing this £93K overspend , the main issues are as follows :-The property costs overspend of £125K is due to higher than budgeted increase in gas and electricity cost (£45K) and similarly price of furniture and white goods have increased causing an adverse variance (£80K) . There has also been difficulties in having homeless units turned around and ready when required which has resulted in a £42K spend on bed and breakfast . £105K of the overspend is offset by anticipated additional income based on current occupancy levels .				
Mitigating Action	Most of this variance is due to inflationary pressures which are not possible to mitigate for since the relevant budget lines are demand led. The rent charged to DWP for homeless should reflect the cost of providing the service so it would be expected that these increases would result in a review of rent to increase in line wth cost pressures , However due to the recently announce rent freeze this would not be possible until end of March 2023 at the earliest .				
Anticipated Outcome	A year end overspend in anticipated				
Housing Maintenance Trading A/c	(933)	(879)	54	-6%	↓
Service Description	This service delivers maintenance and investment services to the council's housing stock.				
Main Issues / Reason for Variance	Payroll costs forecast to exceed budget primarily due to higher overtime costs as resource is committed to addressing the exceptionally high number of void properties needing repaired and to addressing the COVID related repairs backlog. Supplies and service costs are forecast to exceed 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 pay award.				
Mitigating Action	Review HRA recharges and explore if higher payroll costs can be factored into 22/23 recovery rates.				
Anticipated Outcome	Under-recovery against surplus target				

WEST DUNBARTONSHIRE COUNCIL
MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2022/23

Appendix 4

Efficiency reference	Efficiency Detail	Budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
MA55	Review Rental Structure for Ashton View Supported Accommodation Project based on current service provision	Housing & Employability	21,000	-	

Under-recovery against
surplus target