

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

Appendix 1

MONTH END DATE 31 December 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	3,432	2,635	3,323	(109)	-3%	0	(109)
876	Communities	1,011	747	1,010	(1)	0%	0	(1)
500	Homeless Persons	473	820	694	221	47%	89	131
41	Private Sector Housing	32	0	36	4	13%	0	4
65	Private Sector Housing Grant	79	(105)	81	2	3%	0	2
434	Anti Social Behaviour	472	315	415	(57)	-12%	0	(56)
0	Housing Asset and Investment	46	24	35	(11)	-24%	0	(11)
(567)	Housing Maintenance Trading A/c	(933)	(919)	(903)	30	3%	0	30
4,071	Total Net Expenditure	4,612	3,517	4,691	79	1.71%	89	(10)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/2023
HOUSING AND COMMUNITIES COMMITTEE DETAIL

Appendix 2

YEAR END DATE

31 December 2022

PERIOD

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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
£000	All Services	£000	£000	£000	£000	%	£000
17,621	Employee	20,371	14,994	20,839	470	2%	0
2,984	Property	2,071	1,582	2,274	202	10%	0
1,324	Transport and Plant	1,188	896	1,196	8	1%	0
11,049	Supplies, Services and Admin	4,458	4,929	6,629	2,171	49%	0
3,796	Payments to Other Bodies	5,316	3,019	5,414	98	2%	89
(3)	Other	250	0	250	0	0%	0
36,772	Gross Expenditure	33,655	25,419	36,602	2,949	9%	89
(32,701)	Income	(29,041)	(21,902)	(31,912)	(2,870)	-10%	0
4,071	Net Expenditure	4,612	3,517	4,691	79	2%	89
£000	Working 4 U	£000	£000	£000	£000	%	£000
2,496	Employee	3,393	2,260	3,264	(129)	-4%	0
0	Property	2	0	0	(2)	-100%	0
4	Transport and Plant	19	10	12	(7)	-37%	0
102	Supplies, Services and Admin	222	143	236	14	6%	0
1,494	Payments to Other Bodies	2,817	1,212	2,805	(11)	0%	0
0	Other	250	0	250	0	0%	0
4,096	Gross Expenditure	6,702	3,626	6,567	(135)	-2%	0
(1,375)	Income	(3,270)	(991)	(3,244)	26	1%	0
2,721	Net Expenditure	3,432	2,635	3,323	(110)	-3%	0
£000	Communities	£000	£000	£000	£000	%	£000
618	Employee	938	687	936	(2)	0%	0
282	Property	80	50	80	0	0%	0
4	Transport and Plant	4	4	6	2	45%	0
7	Supplies, Services and Admin	3	20	22	19	603%	0
173	Payments to Other Bodies	146	74	145	(1)	-1%	0
0	Other	0	0	0	0	0%	0
1,084	Gross Expenditure	1,172	835	1,189	17	1%	0
(208)	Income	(160)	(88)	(179)	(19)	-12%	0
876	Net Expenditure	1,011	747	1,010	(1)	0%	0
£000	Homeless Persons	£000	£000	£000	£000	%	£000
2,121	Employee	2,623	1,974	2,708	86	3%	0
2,397	Property	1,667	1,451	1,871	204	12%	0
24	Transport and Plant	31	27	36	5	16%	0
236	Supplies, Services and Admin	103	85	116	13	13%	0
789	Payments to Other Bodies	950	744	1,044	93	10%	89
0	Other	0	0	0	0	0%	0
5,567	Gross Expenditure	5,375	4,282	5,776	401	7%	89
(5,067)	Income	(4,901)	(3,462)	(5,082)	(181)	-4%	0
500	Net Expenditure	473	820	694	220	47%	89
£000	Private Sector Housing	£000	£000	£000	£000	%	£000
0	Employee	0	0	0	0	0%	0
0	Property	0	0	0	0	0%	0
0	Transport and Plant	0	0	0	0	0%	0
0	Supplies, Services and Admin	0	0	0	0	0%	0
41	Payments to Other Bodies	32	0	36	4	12%	0
0	Other	0	0	0	0	0%	0
41	Gross Expenditure	32	0	36	4	12%	0
0	Income	0	0	0	0	0%	0
41	Net Expenditure	32	0	36	4	12%	0

YEAR END DATE

31 December 2022

PERIOD

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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
£000	Private Sector Housing Grant	£000	£000	£000	£000	%	£000
39	Employee	40	31	42	2	5%	0
223	Property	241	19	241	0	0%	0
0	Transport and Plant	0	0	0	0	0%	0
0	Supplies, Services and Admin	0	(1)	0	0	0%	0
249	Payments to Other Bodies	245	181	245	0	0%	0
0	Other	0	0	0	0	0%	0
511	Gross Expenditure	525	230	527	2	0%	0
(446)	Income	(446)	(335)	(446)	0	0%	0
65	Net Expenditure	79	(105)	81	2	2%	0
£000	Anti Social Behaviour	£000	£000	£000	£000	%	£000
280	Employee	359	244	355	(4)	-1%	0
0	Property	0	0	0	0	0%	0
2	Transport and Plant	1	6	9	9	1197%	0
4	Supplies, Services and Admin	5	2	5	0	0%	0
149	Payments to Other Bodies	162	64	148	(14)	-9%	0
0	Other	0	0	0	0	0%	0
434	Gross Expenditure	527	316	517	(10)	-2%	0
0	Income	(55)	(1)	(103)	(47)	-86%	0
434	Net Expenditure	472	315	415	(57)	-12%	0
£000	Housing Asset and Investment	£000	£000	£000	£000	%	£000
336	Employee	453	280	381	(72)	-16%	0
0	Property	0	0	0	0	0%	0
3	Transport and Plant	5	3	4	(1)	-20%	0
1	Supplies, Services and Admin	0	0	1	1	0%	0
0	Payments to Other Bodies	0	0	0	0	0%	0
0	Other	0	0	0	0	0%	0
340	Gross Expenditure	458	283	386	(72)	-16%	0
(340)	Income	(412)	(259)	(351)	61	15%	0
-	Net Expenditure	46	24	35	(11)	-24%	0
£000	Housing Maintenance Trading A/c	£000	£000	£000	£000	%	£000
11,732	Employee	12,564	9,517	13,153	589	5%	0
82	Property	82	63	82	0	0%	0
1,287	Transport and Plant	1,128	846	1,128	0	0%	0
10,699	Supplies, Services and Admin	4,125	4,679	6,249	2,124	51%	0
901	Payments to Other Bodies	964	743	991	27	3%	0
(3)	Other	0	0	0	0	0%	0
24,698	Gross Expenditure	18,863	15,848	21,603	2,740	15%	0
(25,265)	Income	(19,796)	(16,767)	(22,506)	(2,710)	-14%	0
(567)	Net Expenditure	(933)	(919)	(903)	30	-3%	0

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

YEAR END DATE

31 December 2022

Budget Details	Variance Analysis				
	Total Budget	Forecast Spend	Variance	RAG Status	
	£000	£000	£000	%	
Working 4 U	3,432	3,323	(109)	-3%	↑
Service Description	This is the provision of Working 4u service				
Main Issues / Reason for Variance	This variance is due to employee costs being lower due to additional external funding being used to fund some existing posts .				
Mitigating Action	None Required				
Anticipated Outcome	A year end underspend is anticipated				
Homeless Persons	473	694	221	47%	↓
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 overspend , the main issues are as follows :- Employee costs is expected to overspend as a result of an employee not being included in budget, and also overtime and agency costs incurred. The property costs overspend of £204K 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 a forecasted £88K spend on bed and breakfast. £181K 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 with cost pressures. However due to the Scottish Government rent freeze announced in 2022 this was not possible . The rent freeze on Social Housing will be removed at end of March 2023 and therefore for 2023/24 a review of rental rates to be met by DWP will be able to reviewed.				
Anticipated Outcome	A year end overspend in anticipated				
Anti Social Behaviour	472	415	(57)	-12%	↑
Service Description	This is the provision of the anti social behaviour service within the Council area				
Main Issues / Reason for Variance	A favourable variance is anticipated due to the increased recharge of ASB posts to HRA following workload analysis.				
Mitigating Action	None required				
Anticipated Outcome	A year end underspend in Anti-Social Behaviour Service				

Housing Asset and Investment	46	35	(11)	-24%	↑
Service Description	This service manages capital investment across council and private sector housing stock.				
Main Issues / Reason for Variance	Employee costs are showing a favourable variance due to vacant posts within the service. Employee cost underspend is offset by a reduction in the level of income being recharged to the Housing Revenue Account.				
Mitigating Action	None Required				
Anticipated Outcome	Slight underspend at year end				

Housing Maintenance Trading A/c	(933)	(903)	30	-3%	↓
Service Description	This service delivers maintenance and investment services to the council's housing stock.				
Main Issues / Reason for Variance	<p>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.</p> <p>The adverse variance of £54K on the account primarily relates to the unfunded element of the 22/23 pay award.</p>				
Mitigating Action	None available				
Anticipated Outcome	Small 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
MA2	Move CCTV monitoring in-house	Housing & Employability	20,000	20,000	