

WEST DUNBARTONSHIRE COUNCIL  
HRA REVENUE BUDGETARY CONTROL 2019/2020

Appendix 1

PERIOD END DATE

31 October 2019

Subjective Summary	Total Budget 2019/20 £000	Spend to Date 2019/20 £000	Forecast Spend £000	Forecast Variance 2019/20		Annual RAG Status
				£000	%	
Employee Costs	5,232	3,156	5,183	(49)	-1%	↑
Property Costs	1,776	1,071	1,835	59	3%	↓
Transport Costs	83	35	82	(1)	0%	↑
Supplies, Services And Admin	308	129	354	46	15%	↓
Support Services	2,557	1,474	2,585	28	1%	↓
Other Expenditure	404	292	452	48	12%	↓
Repairs & Maintenance	12,088	6,910	12,137	49	0%	↓
Bad Debt Provision	1,060	590	1,060	0	0%	→
Void Loss (Council Tax/Lost Rents)	870	475	712	(158)	-18%	↑
Loan Charges	18,826	10,982	18,826	0	0%	→
<b>Total Expenditure</b>	<b>43,204</b>	<b>25,114</b>	<b>43,226</b>	<b>22</b>	<b>0%</b>	<b>↓</b>
House Rents	41,517	24,211	41,520	(3)	0%	↑
Lockup Rents	231	131	225	6	3%	↓
Factoring/Insurance Charges	1,170	695	1,191	(21)	-2%	↑
Other rents	123	64	116	7	6%	↓
Interest on Revenue Balance	62	54	93	(31)	-50%	↑
Miscellaneous income	101	29	101	0	0%	→
<b>Total Income</b>	<b>43,204</b>	<b>25,184</b>	<b>43,246</b>	<b>(42)</b>	<b>0%</b>	<b>↑</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(70)</b>	<b>(20)</b>	<b>(20)</b>		

MONTH END DATE 31 October 2019

PERIOD 7

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

<b>PROPERTY COSTS</b>	1,776	1,835	59	3%	<span style="color: red;">↓</span>
<b>Service Description</b>					
This budget covers electricity, gas, rates, rents, cleaning and insurance costs.					
<b>Variance Narrative</b>					
<b>Main Issues</b>	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.				
<b>Mitigating Action</b>	No mitigation possible however management will ensure that this overspend will be offset by underspends within other areas within the HRA.				
<b>Anticipated Outcome</b>	An overspend will be incurred on this line.				

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

<b>VOID LOSS</b>	870	712	(158)	-18%	<span style="color: green;">↑</span>
<b>Service Description</b>					
This budget covers the rents lost on void houses and lockups and the cost of council tax on void properties.					
<b>Variance Narrative</b>					
<b>Main Issues</b>	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.				
<b>Mitigating Action</b>	No mitigating action is required.				
<b>Anticipated Outcome</b>	A year end underspend is anticipated.				