

## Housing Revenue Account (HRA)

## Appendix E

### Housing Revenue Account (HRA)

	Latest Budget 2016-17	Actual Outturn 2016-17	Outturn Variance
	£	£	£
<b>Expenditure</b>			
Revenue Repairs and Maintenance	5,927,900	5,339,197	(588,703)
Housing Repairs Supervision	682,300	825,748	143,448
Electricity	400	3,638	3,238
Rates	2,000	2,072	72
Council Tax	19,700	49,334	29,634
Water Charges-Metered	32,600	42,655	10,055
	<u>6,664,900</u>	<u>6,262,645</u>	<u>(402,255)</u>
<b>Premises</b>			
Debt Recovery Agency Costs	3,900	-	(3,900)
Contribution to Insurance Provision	15,000	(925)	(15,925)
Bad Debts Provision	437,000	77,929	(359,071)
	<u>455,900</u>	<u>77,004</u>	<u>(378,896)</u>
<b>Supplies and Services</b>			
Supervision & Management	5,066,200	4,273,635	(792,565)
	<u>5,066,200</u>	<u>4,273,635</u>	<u>(792,565)</u>
<b>Support Services</b>			
Loss / (Gain) on Impairment of Assets	-	(36,778,508)	(36,778,508)
REFCUS	-	-	-
Depreciation on Council Dwellings	2,913,400	2,922,762	9,362
Depreciation on Other HRA Properties	541,800	516,715	(25,085)
Depreciation on Equipment	10,700	10,662	(38)
	<u>3,465,900</u>	<u>(33,328,369)</u>	<u>(36,794,269)</u>
<b>Capital Charges</b>			
<b>Total Expenditure</b>	<u>15,652,900</u>	<u>(22,715,085)</u>	<u>(38,367,985)</u>
<b>Income</b>			
Other Income	-	(5,000)	(5,000)
Other Licences	(4,100)	(1,046)	3,054
Heating Charges	(102,900)	(120,417)	(17,517)
Service Charges	(131,200)	(190,124)	(58,924)
Service Charges Supporting People	(147,500)	(163,000)	(15,500)
Water Charges	(31,100)	(32,891)	(1,791)
Rents - Housing	(25,603,000)	(25,586,856)	16,144
Rents - Garages	(520,000)	(515,809)	4,191
Rents - Other	(320,000)	(293,105)	26,895
General Fund Share of Open Spaces	(37,900)	(37,900)	0
Other Grants and Contributions	(155,000)	(154,977)	23
	<u>(27,052,700)</u>	<u>(27,101,125)</u>	<u>(48,425)</u>
<b>Total Income</b>			
<b>Net Income From HRA Services</b>	<u>(11,399,800)</u>	<u>(49,816,210)</u>	<u>(38,416,410)</u>

	Latest Budget 2016-17	Actual Outturn 2016-17	Outturn Variance
Debt Charges - Premiums & Discounts			
Interest Payable	4,765,600	4,765,564	(36)
Interest Receivable - Balances	(253,300)	(208,400)	44,900
Capital Charges - adj	(100,000)	-	100,000
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<b>Net Operational Income</b>	<b>(6,987,500)</b>	<b>(45,259,046)</b>	<b>(38,271,546)</b>
<b>Housing Revenue Account (HRA) Continued</b>			
	£	£	£
<b>Net Operational Income</b>	<b>(6,987,500)</b>	<b>(45,259,046)</b>	<b>(38,271,546)</b>
<b>Appropriations:</b>			
Appropriation: Adjust Depreciation to MRA	2,730,800	2,683,877	(46,923)
Revenue Contribution to Capital Outlay (RCCO)	439,900	103,968	(335,932)
NCA impairment charged to rev	-	36,778,508	36,778,508
Employee Benefits Accruals	-	(5,004)	(5,004)
Net IAS19 Charges for Retirement Benefits	(510,700)	(449,451)	61,249
Employers Contribs payable to Pension Fd	239,400	223,017	(16,383)
Pensions Interest+Rate of Return Assets	174,700	159,200	(15,500)
Contribution from Reserves	(100,000)	(20,000)	80,000
Contribution to HRA Early Retirement Reserve	8,000	171,900	163,900
Contribution from HRA Early Retirement Reserve	-	-	0
Contribution to HRA Capital Investment Reserve	3,991,500	5,599,131	1,607,631
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<b>Taken To HRA Balance</b>	<b>(13,900)</b>	<b>(13,900)</b>	
HRA Balance Brought Forward	(1,385,900)	(1,385,900)	
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<b>HRA Balance Carried Forward</b>	<b>(1,399,800)</b>	<b>(1,399,800)</b>	
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	Latest Budget 2016-17	Actual Outturn 2016-17	Outturn Variance
	£	£	£
<b>HRA Repairs &amp; Maintenance</b>			
<b>Cyclical &amp; Major Repairs &amp; Maintenance</b>			
Painting & Decorations	450,000	448,370	(1,630)
Concrete Repairs	40,000	49,927	9,927
Communal Flooring / Carpets	10,700	-	(10,700)
Electrical Repairs & Maintenance	601,400	539,966	(61,434)
Gas/Heating Maintenance	594,100	540,175	(53,925)
Lift & Stairlift Maintenance	114,800	68,035	(46,765)
Door Entry & Security Maintenance	60,000	58,619	(1,381)
Shop Maintenance	10,700	10,449	(251)
Legionella Testing	34,600	16,688	(17,912)
EMR Mobility Scooter	33,000	350	(32,650)
EMR Fire Prevention Flats	60,000	19,030	(40,970)
Garages	-	-	0
Fire Prevention Work	150,000	9,273	(140,727)
Sheltered Scheme Fire Alarm system	-	0	0
EMR Shelt Schm alarm	207,000	92,340	(114,660)
HRA Paths and Surfacing	100,000	58,243	(41,757)
HRA Asbestos Works	637,600	696,796	59,196
RM HRA Repairs & Maintenance	-	640	640
<b>Expenditure To Repairs Summary</b>	<b>3,103,900</b>	<b>2,608,900</b>	<b>(495,000)</b>
<b>Void &amp; Responsive Repairs &amp; Maintenance</b>			
Void Repair Contract	1,271,500	1,061,668	(209,832)
Garages: Void Repairs	-	-	-
Out of Hours Contract	-	(90)	(90)
Day to Day Repairs Contract	1,493,800	1,614,758	120,958
Garages: Routine Repairs	58,700	49,833	(8,867)
<b>Expenditure To Repairs Summary</b>	<b>2,824,000</b>	<b>2,726,169</b>	<b>(97,831)</b>
<b>Capital Maintenance &amp; Improvements (summary from Housing Investment Programme 'HIP')</b>			
Improvement / Renewal Works	4,869,220	3,969,708	(1,132,236)
<b>Expenditure To Repairs Summary</b>	<b>5,314,200</b>	<b>4,181,964</b>	<b>(1,132,236)</b>
<b>Summary of Housing Repairs, Maintenance &amp; Improvements</b>			
Cyclical & Major Repairs & Maintenance	3,103,900	2,608,900	(495,000)
Void, Routine & Responsive Repairs & Maintenance	2,824,000	2,726,169	(97,831)
<b>Total Revenue Repairs &amp; Maintenance (within HRA)</b>	<b>5,927,900</b>	<b>5,335,069</b>	<b>(592,831)</b>
Capital Maintenance & Improvements (HIP)	4,869,220	3,969,708	(899,512)
<b>Total Housing Repairs &amp; Maintenance (including Capital)</b>	<b>10,797,120</b>	<b>9,304,777</b>	<b>(1,492,343)</b>
<b>Other HRA Related Capital Expenditure (Summary from 'HIP')</b>			
Construction / Acquisition of Housing Lettings Incentive Scheme	7,571,700	6,636,378	(935,322)
<b>Total Other Capital Expenditure</b>	<b>7,571,700</b>	<b>6,636,378</b>	<b>(935,322)</b>