

Appendix A
HRA 2016/17 Latest Budget and 2017/18 Base Budget

	ACTUAL 2015/16 £	ORIGINAL BUDGET 2016/17 £	LATEST BUDGET 2016/17 £	BUDGET 2017/18 £
<u>HOUSING REVENUE ACCOUNT</u>				
EXPENDITURE				
Housing Repairs Supervision	781,758	682,300	682,300	682,300
HRA Repairs and Maintenance	5,832,110	5,617,100	5,927,900	5,267,200
Electricity	-	300	400	400
Rates	(2,089)	1,400	2,000	2,100
Hsg Rates-Other Prop	19,675	19,700	19,700	19,700
Water Charges-Metered	35,759	32,600	32,600	32,600
	<hr/>	<hr/>	<hr/>	<hr/>
Premises	6,667,213	6,353,400	6,664,900	6,004,300
	<hr/>	<hr/>	<hr/>	<hr/>
Debt Recovery Agency Costs	-	3,900	3,900	3,900
Contributions To Provisions	55,639	15,000	15,000	15,000
Bad Debts Provision	215,124	437,000	437,000	437,000
	<hr/>	<hr/>	<hr/>	<hr/>
Supplies and Services	270,763	455,900	455,900	455,900
	<hr/>	<hr/>	<hr/>	<hr/>
Housing Services	-	-	-	-
Supervision & Management - General	2,443,765	2,698,500	2,848,600	2,822,700
Supervision & Management - Special	2,083,475	2,251,900	2,212,200	2,250,400
	<hr/>	<hr/>	<hr/>	<hr/>
Support Services	4,527,240	4,950,400	5,060,800	5,073,100
	<hr/>	<hr/>	<hr/>	<hr/>
Loss / (Gain) On Impairment Of Assets	(18,747,431)	-	-	-
REFCUS	48,817	100,000	-	-
Depreciation on Council Dwellings	2,638,776	2,698,700	2,913,400	2,913,400
Depreciation on Other HRA Properties	349,262	362,100	541,800	541,800
Depreciation on Equipment	24,570	10,700	10,700	10,700
	<hr/>	<hr/>	<hr/>	<hr/>
Capital Charges	(15,686,006)	3,171,500	3,465,900	3,465,900
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	(4,220,790)	14,931,200	15,647,500	14,999,200
	<hr/>	<hr/>	<hr/>	<hr/>
INCOME				
Other Income	(2,950)	-	-	-
Other Licences	(4,007)	(4,100)	(4,100)	(4,100)
Heating Charges	(118,298)	(102,900)	(102,900)	(102,900)
Service Charges	(131,157)	(131,200)	(131,200)	(131,200)
Service Charges Supporting People	(155,259)	(147,500)	(147,500)	(147,500)
Water Charges	(32,004)	(31,100)	(31,100)	(31,100)
Service Charges Leasehold	(1,154)	-	-	-
Rents-Houses	(25,751,983)	(25,603,000)	(25,603,000)	(25,347,000)
Rents-Shared Ownership	(22,174)	-	-	-
Rents-Garages	(501,216)	(520,000)	(520,000)	(520,000)
Rents-Others	(320,458)	(320,000)	(320,000)	(320,000)
General Fund	(37,900)	(37,900)	(37,900)	(37,900)
General Fund- SP	(463,739)	(154,600)	(155,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME	(27,542,299)	(27,052,300)	(27,052,700)	(26,641,700)
	<hr/>	<hr/>	<hr/>	<hr/>

NET INCOME FROM SERVICES	(31,763,089)	(12,121,100)	(11,405,200)	(11,642,500)
Interest Payable	4,765,564	4,765,600	4,765,600	4,765,600
Interest-Balances	(198,600)	(253,300)	(253,300)	(253,300)
Capital Charges - Adj	(48,817)	(100,000)	(100,000)	(100,000)
Depreciation Adj - Other HRA Property	386,653	-	-	-
NET OPERATIONAL INCOME	(26,858,289)	(7,708,800)	(6,992,900)	(7,230,200)
APPROPRIATIONS:				
Appropriation Re Depn + MRA	2,486,755	3,103,100	2,730,800	2,887,900
Cap Fin-Rev Contr to Cap Outlay(GF+HIP)	357,199	219,500	439,900	119,600
Cont from Reserves	8,000	8,000	8,000	8,000
Contrib HRA Capital Invest Reserve (Dr)	5,388,163	4,525,800	3,996,900	4,390,100
fixed assets impairment charged to rev	19,498,794	-	-	-
Cont from Reserves	(3,076)	-	(100,000)	(100,000)
fixed assets impairment charged to rev	(751,363)	-	-	-
employee benefits accruals (cr)	(8,218)	-	-	-
Net IAS19 Charges for Retirement Benefits	(510,290)	(612,100)	(510,700)	(535,000)
Employers Contribs payable to Pension Fd	186,125	248,200	239,400	261,900
Pensions Interest+Rate of Return Assets	173,700	202,400	174,700	172,500
TAKEN From / (To) BALANCES	(32,500)	(13,900)	(13,900)	(25,200)
HRA Balance Brought Forward	(1,353,400)	(1,385,900)	(1,385,900)	(1,399,800)
HRA BALANCE CARRIED FORWARD	(1,385,900)	(1,399,800)	(1,399,800)	(1,425,000)

Variations:

Premises:

HRA Repairs and Maintenance

Housing Repairs - Major - see section below

310,700 (350,000)

Housing Repairs - Responsive - see section below

100 100

Supervision & Management:

Changes in Supervision & Management - General

150,100 124,200

Changes in Supervision & Management - Special

(39,700) (1,500)

Capital Charges:

Lettings Incentive Scheme

(100,000) (100,000)

Changes in depreciation

394,400 394,400

Income:

Housing Rents - 1% rent reduction (pending rent setting report)

- 256,000

Supporting People Grant - scheme terminated

- 154,600

Capital Financing:

Revenue Contributions to Capital Outlay (RCCO) - Slippage from 2014/15

220,400 (99,900)

Change in adjustment from Housing Depreciation to Major Repairs Allowance

(372,300) (215,200)

Contributions to / (from) Reserves:

Lettings Incentive Scheme

(100,000) (100,000)

Changes in contribution to HRA Capital Investment Reserve due to all other changes

(528,900) (135,700)

IAS19 Pension Adjustments:

Reversal of amounts charged to service accounts

101,400 77,100

HOUSING REVENUE ACCOUNT

	ACTUAL 2015/16 £	ORIGINAL BUDGET 2016/17 £	LATEST BUDGET 2016/17 £	BUDGET 2017/18 £
<u>S7010 HSG SUP+MAN GENERAL</u>				
DIRECT EXPENDITURE				
Employees	26,527	3,900	(200)	6,800
Premises	171,811	171,500	174,400	181,600
Supplies and Services	92,416	96,000	98,200	101,300
Third Party Payments	203,650	376,200	460,200	376,200
TOTAL DIRECT EXPENDITURE	494,404	647,600	732,600	665,900
DIRECT INCOME				
Other Grants and Contributions	(23,884)	(20,000)	(20,000)	(20,000)
Other Income	(35,603)	(41,000)	(41,000)	(41,000)
Fees and Charges	(93,720)	(119,800)	(119,800)	(119,800)
TOTAL DIRECT INCOME	(153,207)	(180,800)	(180,800)	(180,800)
NET DIRECT (INCOME) / EXPENDITURE	341,197	466,800	551,800	485,100
Support Services	2,884,327	2,914,000	2,979,100	3,019,900
Recharges	(781,758)	(682,300)	(682,300)	(682,300)
NET (INCOME) / EXPENDITURE TO SUMMARY	2,443,766	2,698,500	2,848,600	2,822,700

Variations:

Premises:

Increased premises insurance costs - 10,100

Third Party Payments:

Stock Condition Survey 84,000 -

Support Services:

Revised allocations 65,100 105,900

HOUSING REVENUE ACCOUNT

	ACTUAL 2015/16 £	ORIGINAL BUDGET 2016/17 £	LATEST BUDGET 2016/17 £	BUDGET 2017/18 £
<u>S7200 HOUSING SERVICES</u>				
DIRECT EXPENDITURE				
Employees	1,332,967	1,487,800	1,505,700	1,512,000
Premises	412	-	-	-
Transport	38,600	44,400	42,400	39,900
Supplies and Services	158,315	192,800	295,400	297,100
Third Party Payments	101,148	146,100	154,100	163,700
TOTAL DIRECT EXPENDITURE	1,631,442	1,871,100	1,997,600	2,012,700
DIRECT INCOME				
Other Income	(41,302)	(39,600)	(39,600)	(39,600)
Fees and Charges	(45,364)	(47,000)	(47,000)	(47,000)
TOTAL DIRECT INCOME	(86,666)	(86,600)	(86,600)	(86,600)
NET DIRECT (INCOME) / EXPENDITURE	1,544,776	1,784,500	1,911,000	1,926,100
Support Services	591,898	456,100	504,300	518,600
Recharges	(2,136,674)	(2,240,600)	(2,415,300)	(2,444,700)
NET (INCOME) / EXPENDITURE TO SUMMARY	-	-	-	-

Variations:

Employees:

Lettings Incentive Scheme	56,000	56,000
IAS19 Pension adjustments	(38,900)	(31,300)

Supplies and Services:

Lettings Incentive Scheme - transferred from capital	100,000	100,000
--	---------	---------

Third Party Payments:

Court of appeal ruling increases warrant application cost	-	18,600
---	---	--------

Support Services:

Revised allocations	48,200	62,500
---------------------	--------	--------

Recharges:

Change in costs to be reallocated	(174,700)	(204,100)
-----------------------------------	-----------	-----------

HOUSING REVENUE ACCOUNT

	ACTUAL 2015/16 £	ORIGINAL BUDGET 2016/17 £	LATEST BUDGET 2016/17 £	BUDGET 2017/18 £
<u>S7015 HSG SUP+MAN SPECIAL</u>				
S7410 WARWICK RESPONSE	625,032	681,500	669,700	685,200
S7440 HOUSING SUPPORT	394,104	446,900	429,400	435,900
S7450 CENTRAL HEATING	159,907	137,100	150,600	153,900
S7460 COMMUNITY CENTRES	3,650	9,900	9,800	9,900
S7620 HSG OPEN SPACES	382,190	386,300	379,500	381,900
S7630 HSG COMMUNAL AREAS	341,212	383,600	365,400	372,500
S7635 ESTATE SUPERVISORS	131,392	157,300	158,500	161,800
7928 REPM FIRE RISK ASSESSMENTS- COMMUNAL	45,991	49,300	49,300	49,300
TOTAL S7015 HSG SUP+MAN SPECIAL	2,083,478	2,251,900	2,212,200	2,250,400

S7410 WARWICK RESPONSE

DIRECT EXPENDITURE

Employees	585,879	622,200	596,300	606,700
Premises	7,237	5,100	6,800	7,100
Transport	35,987	45,900	38,400	35,400
Supplies and Services	111,934	109,500	141,100	138,900
Third Party Payments	387	300	300	300

TOTAL DIRECT EXPENDITURE

741,424	783,000	782,900	788,400
----------------	----------------	----------------	----------------

DIRECT INCOME

Other Grants and Contributions	(348)	-	-	-
Other Income	(8,727)	-	(32,000)	(30,000)
Fees and Charges	(252,233)	(250,300)	(250,300)	(250,300)

TOTAL DIRECT INCOME

(261,308)	(250,300)	(282,300)	(280,300)
------------------	------------------	------------------	------------------

NET DIRECT (INCOME) / EXPENDITURE

480,116	532,700	500,600	508,100
----------------	----------------	----------------	----------------

Support Services	144,916	148,800	169,100	177,100
------------------	---------	---------	---------	---------

NET (INCOME) / EXPENDITURE TO S&M SUMMARY

625,032	681,500	669,700	685,200
----------------	----------------	----------------	----------------

Variations:

Employees:

IAS19 Pension adjustments		(11,400)	(10,400)
---------------------------	--	----------	----------

Supplies and Services:

Cost of Lifeline Units		30,000	30,000
------------------------	--	--------	--------

Other Income:

Cost of Lifeline Units recovered from recipients		(30,000)	(30,000)
--	--	----------	----------

Support Services:

Revised allocations		20,300	28,300
---------------------	--	--------	--------

HOUSING REVENUE ACCOUNT

	ACTUAL 2015/16 £	ORIGINAL BUDGET 2016/17 £	LATEST BUDGET 2016/17 £	BUDGET 2017/18 £
<u>S7440 HOUSING SUPPORT</u>				
DIRECT EXPENDITURE				
Employees	238,710	286,800	247,800	254,800
Premises	7,298	8,800	8,700	8,800
Transport	10,595	14,900	11,200	10,100
Supplies and Services	58,452	77,700	78,700	78,700
Third Party Payments	4,643	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL DIRECT EXPENDITURE	319,698	388,200	346,400	352,400
DIRECT INCOME				
Other Grants and Contributions	(145)	-	-	-
Other Income	-	(200)	(200)	(200)
Fees and Charges	(5,534)	(3,100)	(3,100)	(3,100)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL DIRECT INCOME	(5,679)	(3,300)	(3,300)	(3,300)
NET DIRECT (INCOME) / EXPENDITURE	314,019	384,900	343,100	349,100
Support Services	80,085	64,200	88,500	89,000
Recharges	-	(2,200)	(2,200)	(2,200)
	<hr/>	<hr/>	<hr/>	<hr/>
NET (INCOME) / EXPENDITURE TO S&M SUMMARY	394,104	446,900	429,400	435,900

Variations:

Employees:

IAS19 Pension adjustments	(10,200)	(9,200)
Staff transferred to Income Recovery Team	(25,000)	(25,000)

Support Services:

Revised allocations	24,300	24,800
---------------------	--------	--------

S7450 CENTRAL HEATING

DIRECT EXPENDITURE				
Premises	157,993	134,800	148,400	151,700
Supplies and Services	1,651	1,900	1,900	1,900
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL DIRECT EXPENDITURE	159,644	136,700	150,300	153,600
Support Services	263	400	300	300
	<hr/>	<hr/>	<hr/>	<hr/>
NET (INCOME) / EXPENDITURE TO S&M SUMMARY	159,907	137,100	150,600	153,900

Variations:

Premises:

Increased cost of electricity	13,600	16,900
-------------------------------	--------	--------

HOUSING REVENUE ACCOUNT

	ACTUAL 2015/16 £	ORIGINAL BUDGET 2016/17 £	LATEST BUDGET 2016/17 £	BUDGET 2017/18 £
<u>S7460 COMMUNITY CENTRES</u>				
DIRECT EXPENDITURE				
Premises	4,197	6,100	6,300	6,400
Supplies and Services	173	4,200	4,200	4,200
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL DIRECT EXPENDITURE	4,370	10,300	10,500	10,600
	<hr/>	<hr/>	<hr/>	<hr/>
DIRECT INCOME				
Other Income	(720)	(700)	(700)	(700)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL DIRECT INCOME	(720)	(700)	(700)	(700)
	<hr/>	<hr/>	<hr/>	<hr/>
NET DIRECT (INCOME) / EXPENDITURE	3,650	9,600	9,800	9,900
	<hr/>	<hr/>	<hr/>	<hr/>
Support Services	-	300	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
NET (INCOME) / EXPENDITURE TO S&M SUMMARY	3,650	9,900	9,800	9,900
	<hr/>	<hr/>	<hr/>	<hr/>
<u>S7620 HSG OPEN SPACES</u>				
DIRECT EXPENDITURE				
Premises	4,537	30,200	30,200	30,200
Supplies and Services	914	3,000	3,000	3,000
Third Party Payments	319,904	290,300	290,300	292,800
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL DIRECT EXPENDITURE	325,355	323,500	323,500	326,000
	<hr/>	<hr/>	<hr/>	<hr/>
Support Services	56,835	62,800	56,000	55,900
	<hr/>	<hr/>	<hr/>	<hr/>
NET (INCOME) / EXPENDITURE TO S&M SUMMARY	382,190	386,300	379,500	381,900
	<hr/>	<hr/>	<hr/>	<hr/>
<u>S7630 HSG COMMUNAL AREAS</u>				
DIRECT EXPENDITURE				
Premises	263,692	322,900	297,300	304,200
Supplies and Services	215	600	600	600
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL DIRECT EXPENDITURE	263,907	323,500	297,900	304,800
	<hr/>	<hr/>	<hr/>	<hr/>
Support Services	77,305	60,100	67,500	67,700
	<hr/>	<hr/>	<hr/>	<hr/>
NET (INCOME) / EXPENDITURE TO S&M SUMMARY	341,212	383,600	365,400	372,500
	<hr/>	<hr/>	<hr/>	<hr/>

Variations:**Premises:**

Increased cost of electricity	20,200	25,100
Provision for re-letting Cleaning Contract not required	(45,000)	(45,000)

HOUSING REVENUE ACCOUNT

	ACTUAL 2015/16 £	ORIGINAL BUDGET 2016/17 £	LATEST BUDGET 2016/17 £	BUDGET 2017/18 £
<u>S7635 ESTATE SUPERVISORS</u>				
DIRECT EXPENDITURE				
Employees	128,820	143,000	142,700	147,200
Premises	6,841	15,900	16,100	16,100
Transport	2,113	2,200	4,700	3,900
Supplies and Services	4,037	6,300	6,300	6,300
Third Party Payments	461	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL DIRECT EXPENDITURE	142,272	167,400	169,800	173,500
Support Services	16,120	16,900	15,700	15,300
Recharges	(27,000)	(27,000)	(27,000)	(27,000)
	<hr/>	<hr/>	<hr/>	<hr/>
NET (INCOME) / EXPENDITURE TO S&M SUMMARY	131,392	157,300	158,500	161,800
	<hr/>	<hr/>	<hr/>	<hr/>

7928 REPM FIRE RISK ASSESSMENTS- COMMUNAL

DIRECT EXPENDITURE				
Premises	45,991	49,300	49,300	49,300
	<hr/>	<hr/>	<hr/>	<hr/>
NET (INCOME) / EXPENDITURE TO SUMMARY	45,991	49,300	49,300	49,300
	<hr/>	<hr/>	<hr/>	<hr/>

HOUSING REVENUE ACCOUNT

	ACTUAL	ORIGINAL	LATEST	BUDGET
	2015/16	BUDGET	BUDGET	2017/18
	£	2016/17	2016/17	2017/18
	£	£	£	£
<u>S7900 HOUSING REPAIRS - MAJOR</u>				
7900 REPM PAINTING & DECORATIONS	948,316	450,000	450,000	100,000
7901 REPM CONCRETE REPAIRS	30,786	40,000	40,000	40,000
7903 REPM COMMUNAL FLOORING/CARPETS	29,244	-	-	-
7905 EMR REPM COMMUNAL FLOORING CARPETS	-	-	10,700	-
7910 REPM ELECTRICAL REPAIRS	531,764	601,400	601,400	601,400
7912 REPM GAS/HEATING MAINTENANCE	557,800	594,100	594,100	594,100
7914 REPM HRA LIFT MAINTENANCE	18,677	39,400	39,400	39,400
7916 REPM DOOR ENTRY & SECURITY MAINTENANCE	58,754	60,000	60,000	60,000
7918 REPM SHOP MAINTENANCE	14,697	10,700	10,700	10,700
7920 REPM HRA STAIRLIFT MAINTENANCE	10,340	75,400	75,400	75,400
7922 REPM LEGIONELLA TESTING	10,741	34,600	34,600	34,600
7923 EMR MOBILITY SCOOTER STORE (REPM FIRE PR	-	-	33,000	-
7925 EMR FIRE PREV BLOCKS OF FLATS (REPM FIRE	-	-	60,000	-
7926 REPM FIRE PREVENTION WORKS	52,450	150,000	150,000	150,000
7929 EMR SHELTERED SCHEMES ALARM SYSTEMS	-	-	207,000	-
7930 REPM HRA PATHS AND SURFACING	86,794	100,000	100,000	100,000
7940 REPM HRA ASBESTOS WORKS	683,076	637,600	637,600	637,600
H070 LOT7 GAS OB PAYMENT	-	-	-	-
H071 LOT7 GAS OVERHEADS	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL S7900 HOUSING REPAIRS - MAJOR	3,033,439	2,793,200	3,103,900	2,443,200
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Variations:

Painting and Decorations:

Substantial painting and decorating done in 2015/16. Programme reduced for 2016/17 and further for 2017/18

- (350,000)

Communal Flooring / Carpets:

Slippage from 2015/16

10,700 -

Mobility Scooter Store (Fire Prevention Work):

Slippage from 2015/16

33,000 -

Fire Prevention Blocks of Flats:

Slippage from 2015/16

60,000 -

Sheltered Schemes Alarm Systems:

Slippage from 2015/16

207,000 -

S7950 HOUSING REPAIRS - RESPONSIVE

7960 REPR VOID REPAIR CONTRACT	1,158,341	1,271,400	1,271,500	1,271,500
7964 REPR OUT OF HOURS CONTRACT	683	-	-	-
7966 REPR DAY TO DAY REPAIRS CONTRACT	1,605,237	1,493,800	1,493,800	1,493,800
7968 REPR GARAGES: RESPONSIVE REPAIRS	34,410	58,700	58,700	58,700
H050 LOT5 REPAIR/VOID OB PAYMENT	-	-	-	-
H051 LOT5 REPAIR/VOID OVERHEADS	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL S7950 HOUSING REPAIRS - RESPONSIVE	2,798,671	2,823,900	2,824,000	2,824,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>