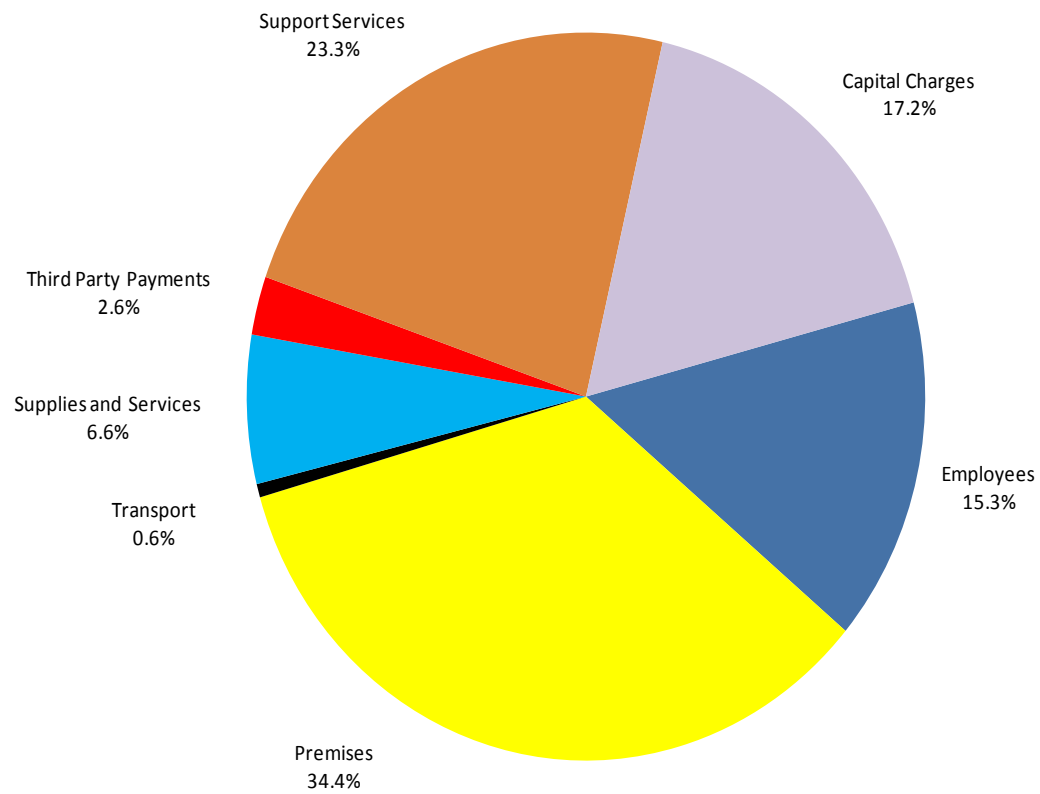
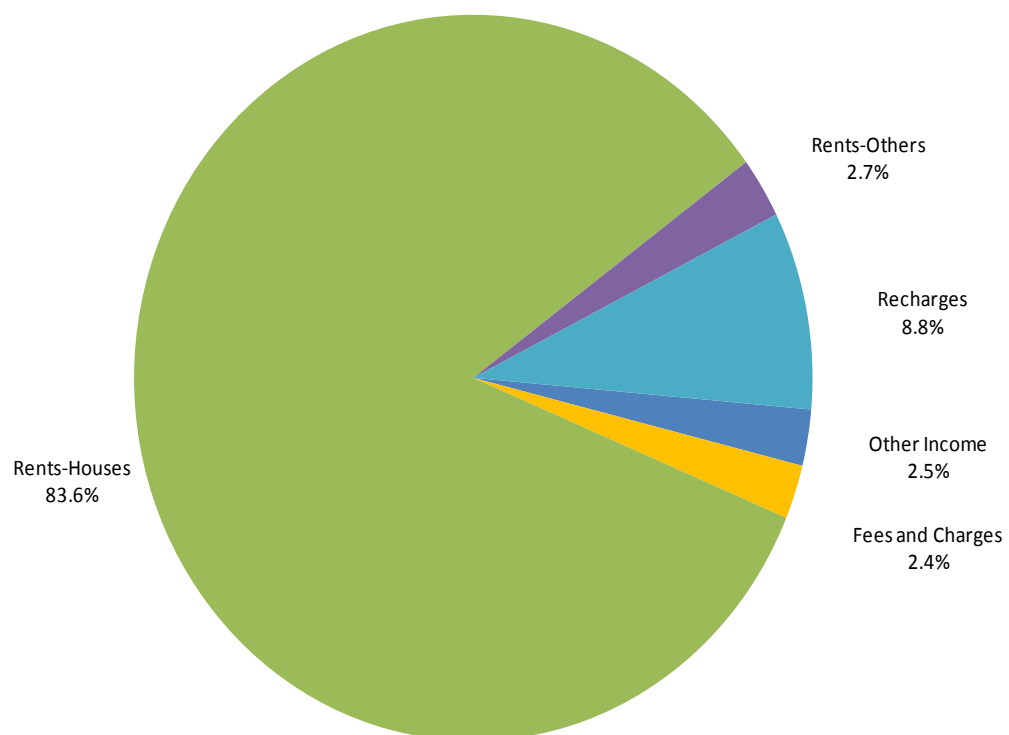
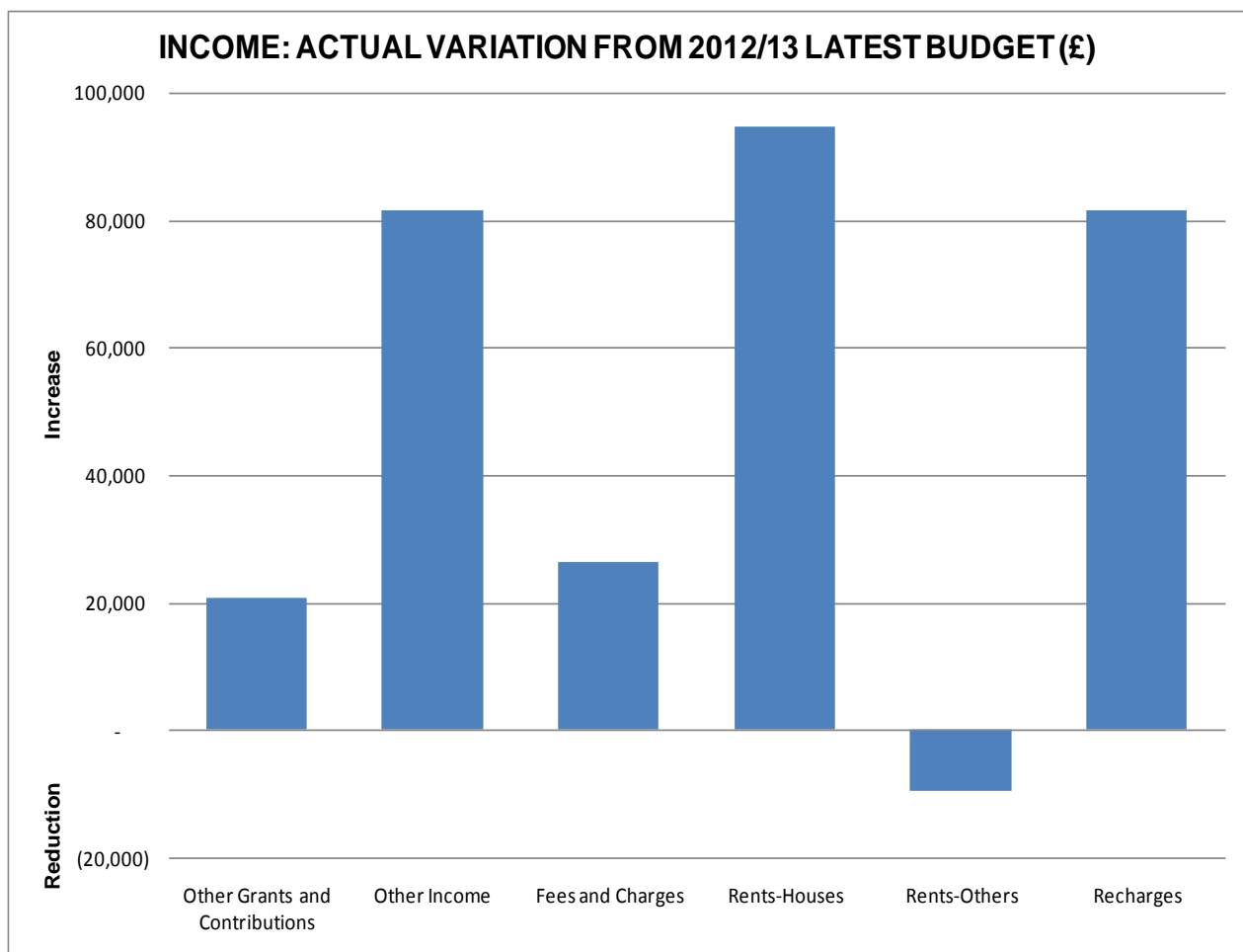
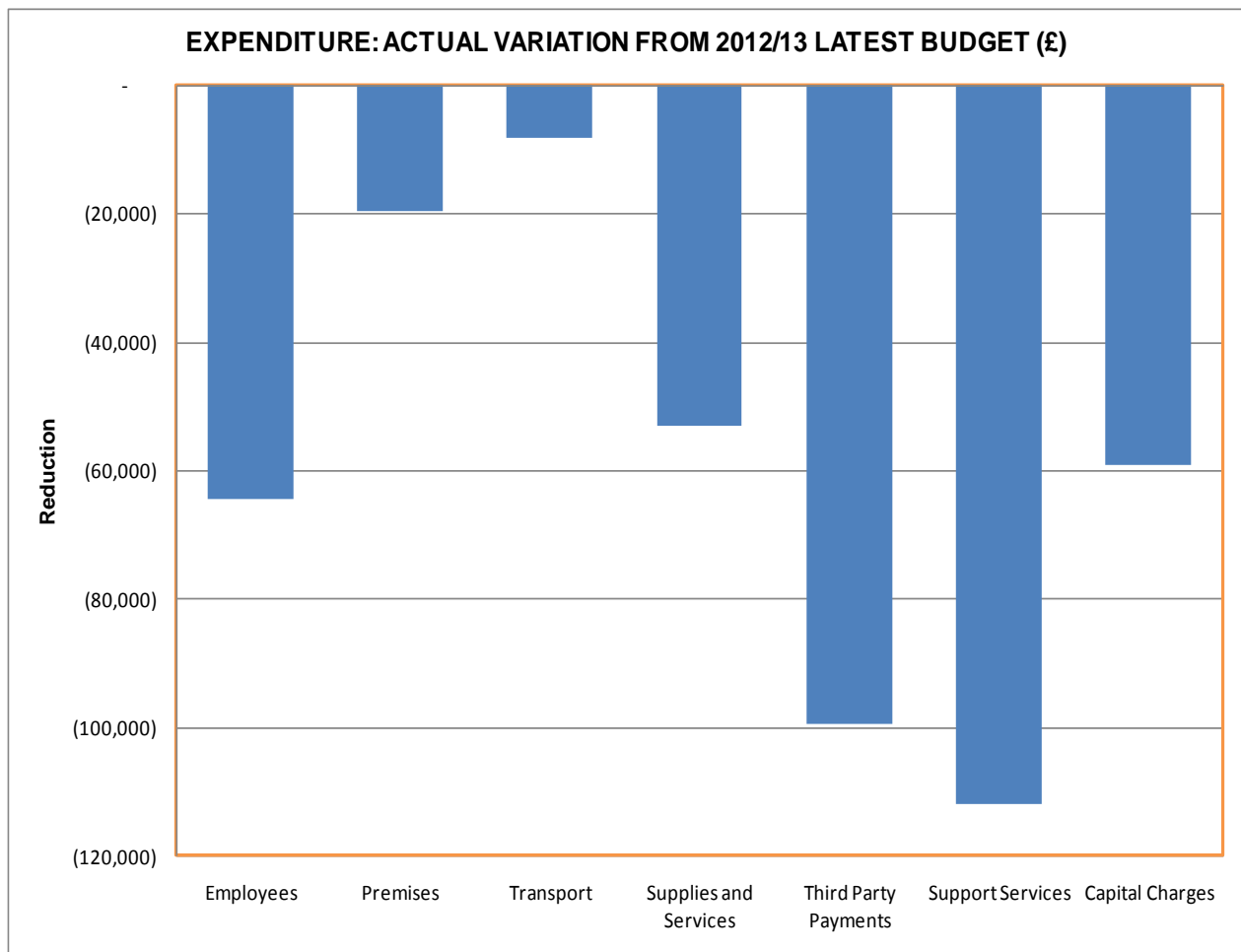


HOUSING REVENUE ACCOUNT

	LATEST BUDGET 2012/13 £	ACTUAL 2012/13 £	VARIATION 2012/13 £
<u>HOUSING REVENUE ACCOUNT SUBJECTIVE ANALYSIS:</u>			
<u>EXPENDITURE:</u>			
Employees	2,427,900	2,363,500	(64,400) (F)
Premises	5,324,800	5,305,078	(19,722) (F)
Transport	103,700	95,348	(8,352) (F)
Supplies and Services	1,076,400	1,023,375	(53,025) (F)
Third Party Payments	496,200	396,560	(99,640) (F)
Support Services	3,708,000	3,596,068	(111,932) (F)
Capital Charges	2,704,400	2,645,216	(59,184) (F)
TOTAL EXPENDITURE	15,841,400	15,425,145	(416,255) (F)
<u>INCOME:</u>			
Other Grants and Contributions	(531,700)	(552,309)	(20,609) (F)
Other Income	(87,000)	(168,456)	(81,456) (F)
Fees and Charges	(649,800)	(676,087)	(26,287) (F)
Rents-Houses	(23,682,500)	(23,777,070)	(94,570) (F)
Rents-Others	(782,000)	(772,577)	9,423 (A)
Recharges	(2,413,700)	(2,495,258)	(81,558) (F)
TOTAL INCOME	(28,146,700)	(28,441,757)	(295,057) (F)
NET COST OF HRA SERVICES	(12,305,300)	(13,016,612)	(711,312) (F)

ACTUAL EXPENDITURE 2012/13**ACTUAL INCOME 2012/13**



HOUSING REVENUE ACCOUNT

	LATEST BUDGET 2012/13 £	ACTUAL 2012/13 £	VARIATION 2012/13 £
<u>S7000 HOUSING REVENUE ACCOUNT (HRA)</u>			
Housing Revenue Repairs and Maintenance	4,363,400	4,348,475	(14,925) (F)
Housing Repairs Supervision	388,200	420,190	31,990 (A)
Electricity	1,800	1,089	(711) (F)
Housing Rates	9,600	9,980	380 (A)
Water Charges-Metered	33,400	34,300	900 (A)
Premises	4,796,400	4,814,034	17,634 (A)
Debt Recovery Agency Costs	4,000	1,391	(2,609) (F)
Contributions To Provisions	15,000	32,761	17,761 (A)
Bad Debts Provision	239,200	215,989	(23,211) (F)
Supplies and Services	258,200	250,141	(8,059) (F)
Supervision & Management - General	3,087,000	2,608,541	(478,459) (F)
Supervision & Management - Special	2,222,100	2,131,700	(90,400) (F)
Support Services	5,309,100	4,740,241	(568,859) (F)
REFCUS amortised to revenue	145,000	94,817	(50,183) (F)
Depreciation on Council Dwellings	2,079,200	2,079,243	43 (A)
Depreciation on Other HRA Properties	412,000	411,922	(78) (F)
Depreciation on Equipment	68,200	59,234	(8,966) (F)
Capital Charges	2,704,400	2,645,216	(59,184) (F)
TOTAL EXPENDITURE	13,068,100	12,449,632	(618,468) (F)
INCOME			
Other Licences	(4,100)	(4,635)	(535) (F)
Heating Charges	(101,900)	(101,189)	711 (A)
Service Charges	(131,200)	(133,107)	(1,907) (F)
Service Charges Supporting People	(115,700)	(124,860)	(9,160) (F)
Water Charges	(29,400)	(28,107)	1,293 (A)
Rents - Housing	(23,682,500)	(23,777,070)	(94,570) (F)
Rents - Garages	(462,000)	(460,574)	1,426 (A)
Rents - Others	(320,000)	(312,003)	7,997 (A)
General Fund	(37,900)	(37,900)	-
General Fund transfer - Supporting People Grant	(148,800)	(180,668)	(31,868) (F)
Supporting People Grant received in HRA	(339,900)	(306,131)	33,769 (A)
TOTAL INCOME	(25,373,400)	(25,466,244)	(92,844) (F)
NET COST OF HRA SERVICES	(12,305,300)	(13,016,612)	(711,312) (F)

HOUSING REVENUE ACCOUNT

	LATEST BUDGET 2012/13 £	ACTUAL 2012/13 £	VARIATION 2012/13 £	
NET COST OF HRA SERVICES	(12,305,300)	(13,016,612)	(711,312)	(F)
Historic Debt Charges - Premiums & Discounts	296,500	296,536	36	(A)
Interest- Balances	(131,100)	(115,600)	15,500	(A)
Interest- Advances (RTB)	(600)	(317)	283	(A)
Capital Charges - Reversal of REFCUS amortised to revenue	(145,000)	(94,817)	50,183	(A)
Depreciation Adj - Reversal of Other HRA Properties & Equipment	(480,200)	(471,157)	9,043	(A)
NET OPERATIONAL EXPENDITURE / (INCOME)	(12,765,700)	(13,401,967)	(636,267)	(F)
APPROPRIATIONS:				
External Interest	4,765,600	4,765,564	(36)	(F)
Adjust Depreciation to required Major Repairs Allowance	3,337,600	3,338,950	1,350	(A)
Capital Financing- Revenue Contribution to Capital Outlay (RCCO)	1,016,900	849,816	(167,084)	(F)
Capital Financing from HRA Capital Investment Reserve	-	29,574	29,574	(A)
Capital Financing from HRA Capital Investment Reserve- reversal	-	(29,574)	(29,574)	(F)
recognised gains/losses - Fixed Asset sales	668,300	1,271,038	602,738	(A)
recognised gains/losses - Fixed Asset sales - reversal	(668,300)	(1,271,038)	(602,738)	(F)
Fixed Asset sales B/S value transferred to I & E a/c	-	759,495	759,495	(A)
Fixed Asset sales transferred from I & E to CAA a/c	-	(759,495)	(759,495)	(F)
Employee benefits accruals	-	(1,768)	(1,768)	(F)
Net IAS19 Charges for Retirement Benefits	(374,700)	(280,519)	94,181	(A)
Employers Contributions payable to Pension Fund	225,500	201,101	(24,399)	(F)
Pensions Interest+Rate of Return Assets	99,400	57,676	(41,724)	(F)
Contributions to HRA Early Retirement Reserve	8,000	80,000	72,000	(A)
Contributions from Early Retirement Reserve	(43,400)	(76,089)	(32,689)	(F)
Contribution to HRA Capital Investment Reserve	3,698,300	4,434,736	736,436	(A)
Taken From / (To) HRA Balances	(32,500)	(32,500)	-	-
HRA Balance Brought Forward	(1,250,000)	(1,250,000)	-	-
HRA BALANCE CARRIED FORWARD	(1,282,500)	(1,282,500)	-	-

HOUSING REVENUE ACCOUNTVariations:Premises:

Housing Revenue Repairs and Maintenance Expenditure (H14)

- Major Repairs	(162,900)	(F)
- Responsive/Void Repairs	147,900	(A)
Housing Repairs Supervision - Recharge for staff time	32,000	(A)

Supplies and Services:

Higher than projected contribution to Insurance provision required	17,800	(A)
Lower than projected contribution to Bad Debts provision required	(23,200)	(F)

Income

Housing Rents - Voids lower than projected	(94,600)	(F)
Increased Supporting People Service Charge income	(9,200)	(F)
Supporting People Grant; net change, ignoring accounting changes from transferring to block grant	1,900	(A)

Interest on Balances

Average Interest rate on balances slightly lower than projected	15,500	(A)
---	--------	-----

Appropriations

Reduced RCCO required to fund HRA related HIP Capital Expenditure:

- Grant funding towards Biomass boiler installations	(30,600)	(F)
- Capital Slippage - Aids and Adaptations and Mobility Scooter Stores	(99,900)	(F)
- Net HRA related Capital underspend, excluding Fetherston Court works funded from HRA Capital Investment	(35,200)	(F)
Higher than projected balance available to contribute to HRA Capital Investment Reserve, due to variances identified in this Appendix	736,400	(A)
Net contribution to HRA Early Retirement Reserve	39,300	(A)

Support Services - See individual services for detail

Supervision & Management - General (H7)	(478,500)	(F)
Supervision & Management - Special (H9-H13)	(90,400)	(F)

Capital Charges/Adjustments:

Slippage on Transfer Incentive Scheme (REFCUS) not required	(50,200)	(F)
Capital Charges - Adj (reversal of above)	50,200	(A)

HOUSING REVENUE ACCOUNT

	LATEST BUDGET 2012/13 £	ACTUAL 2012/13 £	VARIATION 2012/13 £
<u>S7010 HOUSING SUPERVISION & MANAGEMENT - GENERAL</u>			
DIRECT EXPENDITURE			
Employees	43,400	43,417	17 (A)
Premises	114,700	108,206	(6,494) (F)
Supplies and Services	198,100	151,176	(46,924) (F)
Third Party Payments	325,000	225,459	(99,541) (F)
TOTAL DIRECT EXPENDITURE	681,200	528,258	(152,942) (F)
DIRECT INCOME			
Other Income	(79,700)	(94,614)	(14,914) (F)
Solar Panel Income	(5,100)	(72,578)	(67,478) (F)
Fees and Charges	(5,600)	(26,543)	(20,943) (F)
TOTAL DIRECT INCOME	(90,400)	(193,735)	(103,335) (F)
NET DIRECT (INCOME) / EXPENDITURE	590,800	334,523	(256,277) (F)
Support Services	2,767,700	2,694,208	(73,492) (F)
Recharges	(271,500)	(420,190)	(148,690) (F)
NET (INCOME) / EXPENDITURE TO HRA	3,087,000	2,608,541	(478,459) (F)

Variations:Supplies and Services:

Audit Fee	(10,000) (F)
Contingency for Pay Award; accrued costs are within 'Employees' costs for each service following	(21,800) (F)

Third Party Payments:

Consultants Fees	(106,800) (F)
------------------	---------------

Solar Panel Income:

Feed in Tariff Income due for electricity generated by new panels	(67,500) (F)
---	--------------

Fees and Charges:

Right to Buy admin allowance - Increased rate and more sales due to updated national RTB scheme	(20,900) (F)
---	--------------

Support Services:

Change in allocations	(73,500) (F)
-----------------------	--------------

Recharges:

Change in costs to be recharged	(148,700) (F)
---------------------------------	---------------

HOUSING REVENUE ACCOUNT

	LATEST BUDGET 2012/13 £	ACTUAL 2012/13 £	VARIATION 2012/13 £
<u>S7200 HOUSING SERVICES</u>			
DIRECT EXPENDITURE			
Employees	1,338,300	1,310,794	(27,506) (F)
Premises	300	270	(30) (F)
Transport	39,400	38,493	(907) (F)
Supplies and Services	120,900	119,057	(1,843) (F)
Third Party Payments	105,100	106,305	1,205 (A)
TOTAL DIRECT EXPENDITURE	1,604,000	1,574,919	(29,081) (F)
DIRECT INCOME			
Other Grants and Contributions	(1,100)	(1,100)	- -
Other Income	(300)	(260)	40 (A)
TOTAL DIRECT INCOME	(1,400)	(1,360)	40 (A)
NET DIRECT (INCOME) / EXPENDITURE	1,602,600	1,573,559	(29,041) (F)
Support Services	539,600	501,509	(38,091) (F)
Recharges	(2,142,200)	(2,075,068)	67,132 (A)
NET (INCOME) / EXPENDITURE TO SUMMARY	-	-	- -

Variations:Employees:

Staffing variations (27,500) (F)

Support Services:

Change in allocations (38,100) (F)

Recharges:

Change in costs to be recharged 67,100 (A)

HOUSING REVENUE ACCOUNT

	LATEST BUDGET 2012/13 £	ACTUAL 2012/13 £	VARIATION 2012/13 £
<u>S7015 HOUSING SUPERVISION & MANAGEMENT - SPECIAL</u>			
S7410 WARWICK RESPONSE	625,100	605,587	(19,513) (F)
S7430 VERY SHELTERED HSG	344,400	334,620	(9,780) (F)
S7440 SUPPORTED HSG	193,100	176,971	(16,129) (F)
S7450 CENTRAL HEATING	183,900	189,422	5,522 (A)
S7460 COMMUNITY CENTRES	10,400	2,375	(8,025) (F)
S7620 HSG OPEN SPACES	353,700	331,369	(22,331) (F)
S7630 HSG COMMUNAL AREAS	354,800	338,088	(16,712) (F)
S7635 ESTATE SUPERVISORS	156,700	153,268	(3,432) (F)
	<hr/>	<hr/>	<hr/>
NET (INCOME) / EXPENDITURE TO HRA	2,222,100	2,131,700	(90,400) (F)
	<hr/>	<hr/>	<hr/>

S7410 WARWICK RESPONSE**DIRECT EXPENDITURE**

Employees	569,400	549,103	(20,297) (F)
Premises	8,400	7,252	(1,148) (F)
Transport	51,900	41,945	(9,955) (F)
Supplies and Services	98,100	123,029	24,929 (A)
Third Party Payments	100	4,250	4,150 (A)
	<hr/>	<hr/>	<hr/>

TOTAL DIRECT EXPENDITURE

727,900	725,579	(2,321) (F)
<hr/>	<hr/>	<hr/>

DIRECT INCOME

Other Grants and Contributions	-	(22,524)	(22,524) (F)
Other Income	(1,000)	(197)	803 (A)
Fees and Charges	(258,900)	(255,336)	3,564 (A)
	<hr/>	<hr/>	<hr/>

TOTAL DIRECT INCOME

(259,900)	(278,057)	(18,157) (F)
<hr/>	<hr/>	<hr/>

NET DIRECT (INCOME) / EXPENDITURE

468,000	447,522	(20,478) (F)
<hr/>	<hr/>	<hr/>

Support Services	157,100	158,065	965 (A)
	<hr/>	<hr/>	<hr/>

NET (INCOME) / EXPENDITURE TO SUMMARY

625,100	605,587	(19,513) (F)
<hr/>	<hr/>	<hr/>

Variations:Employees:

Staffing variations	(21,800) (F)
---------------------	--------------

Supplies and Services/Other Grants and Contributions

Cost of Help on Call Lifelines offset by contributions received	22,500 (A)
Contributions towards Help on Call Lifelines received	(22,500) (F)

HOUSING REVENUE ACCOUNT

	LATEST BUDGET 2012/13 £	ACTUAL 2012/13 £	VARIATION 2012/13 £
<u>S7430 VERY SHELTERED HOUSING</u>			
DIRECT EXPENDITURE			
Employees	244,600	229,749	(14,851) (F)
Premises	12,300	11,282	(1,018) (F)
Transport	1,600	4,924	3,324 (A)
Supplies and Services	47,300	47,466	166 (A)
TOTAL DIRECT EXPENDITURE	305,800	293,421	(12,379) (F)
DIRECT INCOME			
Other Grants and Contributions	(4,000)	(3,986)	14 (A)
Other Income	(200)	(83)	117 (A)
Fees and Charges	(2,900)	(2,175)	725 (A)
TOTAL DIRECT INCOME	(7,100)	(6,244)	856 (A)
NET DIRECT (INCOME) / EXPENDITURE	298,700	287,177	(11,523) (F)
Support Services	45,700	47,443	1,743 (A)
NET (INCOME) / EXPENDITURE TO SUMMARY	344,400	334,620	(9,780) (F)

Variations:Employees:

Staffing variations (14,900) (F)

HOUSING REVENUE ACCOUNT

	LATEST BUDGET 2012/13 £	ACTUAL 2012/13 £	VARIATION 2012/13 £
<u>S7440 SUPPORTED HOUSING</u>			
DIRECT EXPENDITURE			
Employees	108,300	103,288	(5,012) (F)
Premises	4,500	4,139	(361) (F)
Transport	10,200	9,759	(441) (F)
Supplies and Services	32,400	21,562	(10,838) (F)
Third Party Payments	500	-	(500) (F)
TOTAL DIRECT EXPENDITURE	155,900	138,748	(17,152) (F)
DIRECT INCOME			
Fees and Charges	(100)	(135)	(35) (F)
TOTAL DIRECT INCOME	(100)	(135)	(35) (F)
NET DIRECT (INCOME) / EXPENDITURE	155,800	138,613	(17,187) (F)
Support Services	37,300	38,358	1,058 (A)
NET (INCOME) / EXPENDITURE TO SUMMARY	193,100	176,971	(16,129) (F)

Variations:

Supplies and Services:

-

S7450 CENTRAL HEATING

DIRECT EXPENDITURE			
Premises	176,900	179,460	2,560 (A)
Supplies and Services	1,900	2,117	217 (A)
TOTAL DIRECT EXPENDITURE	178,800	181,577	2,777 (A)
Support Services	5,100	7,845	2,745 (A)
NET (INCOME) / EXPENDITURE TO SUMMARY	183,900	189,422	5,522 (A)

HOUSING REVENUE ACCOUNT

	LATEST BUDGET 2012/13 £	ACTUAL 2012/13 £	VARIATION 2012/13 £
<u>S7460 COMMUNITY CENTRES</u>			
DIRECT EXPENDITURE			
Premises	6,300	2,443	(3,857) (F)
Supplies and Services	4,200	-	(4,200) (F)
TOTAL DIRECT EXPENDITURE	10,500	2,443	(8,057) (F)
DIRECT INCOME			
Other Income	(700)	(720)	(20) (F)
TOTAL DIRECT INCOME	(700)	(720)	(20) (F)
NET DIRECT (INCOME) / EXPENDITURE	9,800	1,723	(8,077) (F)
Support Services	600	652	52 (A)
NET (INCOME) / EXPENDITURE TO SUMMARY	10,400	2,375	(8,025) (F)

S7620 HOUSING OPEN SPACES

DIRECT EXPENDITURE			
Premises	42,500	16,428	(26,072) (F)
Supplies and Services	165,500	163,844	(1,656) (F)
Third Party Payments	65,500	60,546	(4,954) (F)
TOTAL DIRECT EXPENDITURE	273,500	240,818	(32,682) (F)
Support Services	80,200	90,551	10,351 (A)
NET (INCOME) / EXPENDITURE TO SUMMARY	353,700	331,369	(22,331) (F)

Variations:Premises:

Reduced Grounds Maintenance costs (18,200) (F)

Support Services:

Change in allocations 10,400 (A)

HOUSING REVENUE ACCOUNT

	LATEST BUDGET 2012/13 £	ACTUAL 2012/13 £	VARIATION 2012/13 £
<u>S7630 HOUSING COMMUNAL AREAS</u>			
DIRECT EXPENDITURE			
Premises	147,200	151,457	4,257 (A)
Supplies and Services	143,100	139,147	(3,953) (F)
TOTAL DIRECT EXPENDITURE	290,300	290,604	304 (A)
Support Services	64,500	47,484	(17,016) (F)
NET (INCOME) / EXPENDITURE TO SUMMARY	354,800	338,088	(16,712) (F)

Variations:Support Services:

Change in allocations

(17,000) (F)

S7635 ESTATE SUPERVISORS

DIRECT EXPENDITURE			
Employees	123,900	127,149	3,249 (A)
Premises	15,300	10,107	(5,193) (F)
Transport	600	227	(373) (F)
Supplies and Services	6,700	5,836	(864) (F)
TOTAL DIRECT EXPENDITURE	146,500	143,319	(3,181) (F)
DIRECT INCOME			
Other Income	-	(4)	(4) (F)
TOTAL DIRECT INCOME	-	(4)	(4) (F)
NET DIRECT (INCOME) / EXPENDITURE	146,500	143,315	(3,185) (F)
Support Services	10,200	9,953	(247) (F)
NET (INCOME) / EXPENDITURE TO SUMMARY	156,700	153,268	(3,432) (F)

HOUSING REVENUE ACCOUNT

	LATEST BUDGET 2012/13 £	ACTUAL 2012/13 £	VARIATION 2012/13 £
<u>HOUSING REVENUE REPAIRS & MAINTENANCE</u>			
S7900 HOUSING REPAIRS - MAJOR	2,082,500	1,919,634	(162,866) (F)
S7950 HOUSING REPAIRS - RESPONSIVE/VOID	2,280,900	2,428,841	147,941 (A)
NET (INCOME) / EXPENDITURE TO HRA	4,363,400	4,348,475	(14,925) (F)

S7900 HOUSING REPAIRS - MAJOR**DIRECT EXPENDITURE**

External Decorations	279,000	353,527	74,527 (A)
Internal Painting Communal	80,000	-	(80,000) (F)
Concrete Repairs	65,000	-	(65,000) (F)
Electrical Contract	470,300	467,463	(2,837) (F)
Energy Efficiency	-	-	- -
Gas/Heating Maintenance	859,800	845,814	(13,986) (F)
Lift & Stairlift Maintenance	75,000	78,156	3,156 (A)
Door Entry & Security Maintenance	71,100	30,899	(40,201) (F)
Shop Maintenance	4,000	2,236	(1,764) (F)
Legionella Testing	21,000	3,387	(17,613) (F)
Garages: Cyclical Repairs	157,300	138,152	(19,148) (F)

TOTAL DIRECT EXPENDITURE TO SUMMARY

2,082,500	1,919,634	(162,866) (F)
------------------	------------------	----------------------

Variations:

External Decorations/Internal Painting Communal - merged, as one contract	(5,500) (F)
Concrete Repairs - No planned works necessary	(65,000) (F)
Gas/Heating Maintenance - Minor saving on maintenance/repairs due to replacement of asbestos containing bo	(14,000) (F)
Door Entry & Security Maintenance - Necessary work less than projected	(40,200) (F)
Legionella Testing - Necessary work less than projected	(17,600) (F)
Garages: Cyclical Repairs - Necessary work less than projected	(19,100) (F)
Note: Communal Fire Safety Inspections included within Communal Areas	

S7950 HOUSING REPAIRS - RESPONSIVE/VOID**DIRECT EXPENDITURE**

Void Repair Contract	875,100	755,730	(119,370) (F)
Garages: Void Repairs	-	2,961	2,961 (A)
Out of Hours Contract	70,000	58,095	(11,905) (F)
Day to Day Repairs Contract	1,264,400	1,551,317	286,917 (A)
Garages: Responsive Repairs	71,400	60,738	(10,662) (F)

TOTAL DIRECT EXPENDITURE TO SUMMARY

2,280,900	2,428,841	147,941 (A)
------------------	------------------	--------------------

Variations:

Void Repair Contract: Reduced void costs	(119,400) (F)
Day to Day Repairs Contract: Increased repairs costs	286,900 (A)