

Housing Revenue Account Variations 2016/17

	LATEST BUDGET 2016/17 £	ACTUAL 2016/17 £	VARIATION 2016/17 £	EXPLANATION OF VARIATIONS
S7000 HOUSING REVENUE AC				
Housing Repairs Supervision	682,300	825,748	143,448 (A)	Change in allocations
HRA Repairs and Maintenance	5,927,900	5,339,197	(588,703) (F)	See Page H5
Utilities	400	3,638	3,238 (A)	
Rates	2,000	2,072	72 (A)	
Council Tax	19,700	49,334	29,634 (A)	Increase in voids due to length of void periods increasing, and void periods corresponding to Sayer Court development. Lead time between completion and occupation, with some existing tenants then vacating an existing council property.
Water Charges-Metered	32,600	42,655	10,055 (A)	Sayer Court Costs. The additional expenditure was not accounted for at budget setting.
Premises	6,664,900	6,262,645	(402,255) (F)	
Debt Recovery Agency Costs	3,900	-	(3,900) (F)	
Contributions To Provisions	15,000	(925)	(15,925) (F)	Reduced assessment from HRA Insurances Provision
Bad Debts Provision	437,000	77,929	(359,071) (F)	Revised assessment driven by improved income collection
Supplies and Services	455,900	77,004	(378,896) (F)	
Hsq Sup+Man General	2,848,600	2,243,019	(605,581) (F)	See Page H2
Hsq Sup+Man Special	2,217,600	2,030,616	(186,984) (F)	See pages H3-5
Supervision and Management	5,066,200	4,273,635	(792,565) (F)	
Loss / (Gain) on Impairment of Assets	-	(36,778,508)	(36,778,508) (F)	
Depreciation on Council Dwellings	2,913,400	2,922,762	9,362 (A)	
Depreciation on Other HRA Properties	541,800	516,715	(25,085) (F)	
Depreciation on Equipment	10,700	10,662	(38) (F)	
Capital Charges	3,465,900	(33,328,369)	(36,794,269) (F)	
TOTAL EXPENDITURE	15,652,900	(22,715,085)	(38,367,985) (F)	
INCOME				
Other Income	-	(5,000)	(5,000) (F)	
Other Licences	(4,100)	(1,046)	3,054 (A)	
Heating Charges	(102,900)	(120,417)	(17,517) (F)	
Service Charges	(131,200)	(189,683)	(58,483) (F)	Sayer Court service charges not budgeted
Service Charges Supporting People	(147,500)	(163,000)	(15,500) (F)	Budget underestimated expected income
Water Charges	(31,100)	(32,891)	(1,791) (F)	
Service Charges Leasehold	-	(441)	(441) (F)	
General Fund	(37,900)	(37,900)	-	
General Fund- SP	(155,000)	(154,977)	23 (A)	
Rents-Housing	(25,603,000)	(25,518,853)	84,148 (A)	Offset with rents shared ownership
Rents-Shared Ownership	-	(68,004)	(68,004) (F)	
Rents-Garages	(520,000)	(515,809)	4,191 (A)	
Rents-Others	(320,000)	(293,105)	26,895 (A)	Increase in voids
TOTAL INCOME	(27,052,700)	(27,101,125)	(48,425) (F)	
NET EXPENDITURE / (INCOME) FROM SERVICES	(11,399,800)	(49,816,210)	(38,416,410) (F)	
External Interest	4,765,600	4,765,564	(36) (F)	
Interest-Balances	(253,300)	(208,400)	44,900 (A)	
Capital Charges - Adj	(100,000)	-	100,000 (A)	
NET OPERATIONAL EXPENDITURE / INCOME	(6,987,500)	(45,259,046)	(38,271,546) (F)	
NET OPERATIONAL EXPENDITURE / INCOME	(6,987,500)	(45,259,046)	(38,271,546) (F)	
APPROPRIATIONS:				
Appropriation Re Depn + MRA	2,730,800	2,683,877	(46,923) (F)	
Cap Fin-Rev Contr to Cap Outlay(GF+HIP)	439,900	103,968	(335,932) (F)	
NCA impairment charged to rev	-	36,778,508	36,778,508 (A)	
Cont from Reserves	8,000	171,900	163,900 (A)	
Contrib HRA Capital Invest Reserve (Dr)	3,991,500	5,599,131	1,607,631 (F)	Net change in service income and expenditure
Cont from Reserves	(100,000)	(20,000)	80,000 (A)	Contribution from retirement reserve
employee benefits accruals (cr)	-	(5,004)	(5,004) (F)	
IAS19 Pension Adjustments	(96,600)	(67,234)	29,366 (A)	
TAKEN FROM / (TO) BALANCES	(13,900)	(13,900)		
Balance Brought Forward	(1,385,900)	(1,385,900)		
BALANCE CARRIED FORWARD	(1,399,800)	(1,399,800)		

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S7010 HSG SUP+MAN GENERAL				
DIRECT EXPENDITURE				
Employees	(200)	1,338	1,538	(A)
Premises	174,400	175,091	691	(A)
Supplies and Services	98,200	109,747	11,547	(A)
Third Party Payments	460,200	354,160	(106,040)	(F) Consultancy service for providing account data no longer used from Q3.
TOTAL DIRECT EXPENDITURE	732,600	640,336	(92,264)	(F)
DIRECT INCOME				
Other Income	(41,000)	(60,699)	(19,699)	(F)
Fees and Charges	(119,800)	(205,496)	(85,696)	(F) PV panel income increased to reflect updated FIT values. Increased RTB's
Other Grants and Contributions	(20,000)	(11,110)	8,890	(A)
TOTAL DIRECT INCOME	(180,800)	(277,305)	(96,505)	(F)
NET DIRECT EXPENDITURE / (INCOME)	551,800	363,031	(188,769)	(F)
Support Services	2,979,100	2,724,274	(254,826)	(F) Changes in allocations
Recharges	(682,300)	(844,286)	(161,986)	(F) Change in costs to be allocated
NET EXPENDITURE / (INCOME) TO SUMMARY	2,848,600	2,243,019	(605,581)	(F)
S7200 HOUSING SERVICES				
DIRECT EXPENDITURE				
Employees	1,505,700	1,430,926	(74,774)	(F) Head of housing early retirement. Vacancies and establishment gaps awaiting new starters.
Premises	-	4,535	4,535	(A)
Transport	43,300	43,208	(92)	(F)
Supplies and Services	203,700	146,770	(56,930)	(F) Underspend on corporate postage and reduced general expenses
Third Party Payments	250,600	97,251	(153,149)	(F) Reduced Lettings Incentive Scheme and reduced legal and court costs
TOTAL DIRECT EXPENDITURE	2,003,300	1,722,690	(280,410)	(F)
DIRECT INCOME				
Other Income	(39,600)	(42,578)	(2,978)	(F)
Fees and Charges	(47,000)	(47,024)	(24)	(F)
TOTAL DIRECT INCOME	(86,600)	(89,602)	(3,002)	(F)
NET DIRECT EXPENDITURE / (INCOME)	1,916,700	1,633,088	(283,412)	(F)
Support Services	504,000	479,790	(24,210)	(F) Changes in allocations
Recharges	(2,415,300)	(2,132,879)	282,421	(A) Change in costs to be allocated
NET EXPENDITURE / (INCOME) TO SUMMARY	5,400	(20,000)	(25,200)	(F)

Housing Revenue Account Variations 2016/17

	LATEST BUDGET 2016/17 £	ACTUAL 2016/17 £	VARIATION 2016/17 £	
S7015 HSG SUP+MAN SPECIAL				
S7410 WARWICK RESPONSE	669,700	491,487	(178,213)	(F) See detail below
S7430 VERY SHELTERED HOUSING	-	7,957	7,957	(A) See detail below
S7440 HOUSING SUPPORT	429,400	426,717	(2,683)	(F) See detail below
S7450 CENTRAL HEATING	150,600	141,743	(8,857)	(F) See detail below
S7460 COMMUNITY CENTRES	9,800	3,254	(6,546)	(F) See detail below
S7620 HSG OPEN SPACES	379,500	442,395	62,895	(A) See detail below
S7630 HSG COMMUNAL AREAS	365,400	345,625	(19,775)	(F) See detail below
S7635 ESTATE SUPERVISORS	158,500	162,200	3,700	(A) See detail below
S7900 HSG REPAIRS - MAJOR	49,300	9,236	(40,064)	(F) See detail below
NET EXPENDITURE / (INCOME) TO SUMMARY	2,212,200	2,030,615	(181,585)	(F)
S7410 WARWICK RESPONSE				
DIRECT EXPENDITURE				
Employees	596,300	549,809	(46,491)	(F) Reduction in Overtime Required due to complete establishment
Premises	6,800	6,352	(448)	(F)
Transport	38,400	23,570	(14,830)	(F) Use of Pool Cars
Supplies and Services	168,500	147,898	(20,602)	(F) Reduced professional subscriptions and reduced general expenses
Third Party Payments	300	168	(132)	(F)
TOTAL DIRECT EXPENDITURE	810,300	727,796	(82,504)	(F)
DIRECT INCOME				
Other Grants and Contributions	-	(144)	(144)	(F)
Other Income	(59,400)	(69,472)	(10,072)	(F)
Fees and Charges	(250,300)	(274,933)	(24,633)	(F) Cental alarm lifeline service
TOTAL DIRECT INCOME	(309,700)	(344,549)	(34,849)	(F)
NET DIRECT EXPENDITURE / (INCOME)	500,600	383,248	(117,352)	(F)
Support Services	169,100	108,240	(60,860)	(F) Changes in allocations
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	669,700	491,487	(178,213)	(F)
S7430 VERY SHELTERED HOUSING				
DIRECT EXPENDITURE				
Premises	-	7,550	7,550	(A)
Supplies and Services	-	1,791	1,791	(A)
Third Party Payments	-	400	400	(A)
TOTAL DIRECT EXPENDITURE	-	9,741	9,741	(A)
DIRECT INCOME				
Other Income	-	(1,811)	(1,811)	(F)
TOTAL DIRECT INCOME	-	(1,811)	(1,811)	(F)
NET DIRECT EXPENDITURE / (INCOME)	-	7,931	7,931	(A)
Support Services	-	27	27	(A)
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	-	7,957	7,957	(A)

Housing Revenue Account Variations 2016/17

	LATEST BUDGET 2016/17 £	ACTUAL 2016/17 £	VARIATION 2016/17 £	
S7440 HOUSING SUPPORT				
DIRECT EXPENDITURE				
Employees	247,800	218,630	(29,170) (F)	Reduced overtime
Premises	8,700	7,468	(1,232) (F)	
Transport	11,200	11,971	771 (A)	
Supplies and Services	78,700	62,205	(16,495) (F)	
Third Party Payments	-	2,328	2,328 (A)	
TOTAL DIRECT EXPENDITURE	346,400	302,602	(43,798) (F)	
DIRECT INCOME				
Other Income	-	(501)	(501) (F)	
Fees and Charges	(3,100)	(4,035)	(935) (F)	
Other Grants and Contributions	(200)	-	200 (A)	
TOTAL DIRECT INCOME	(3,300)	(4,536)	(1,236) (F)	
NET DIRECT EXPENDITURE / (INCOME)	343,100	298,066	(45,034) (F)	
Support Services	88,500	128,651	40,151 (A)	Changes in allocations
Recharges	(2,200)	-	2,200 (A)	
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	429,400	426,717	(2,683) (F)	
S7450 CENTRAL HEATING				
DIRECT EXPENDITURE				
Premises	148,400	139,698	(8,702) (F)	
Supplies and Services	1,900	1,732	(168) (F)	
TOTAL DIRECT EXPENDITURE	150,300	141,430	(8,870) (F)	
Support Services	300	313	13 (A)	
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	150,600	141,743	(8,857) (F)	
S7460 COMMUNITY CENTRES				
DIRECT EXPENDITURE				
Premises	6,300	3,860	(2,440) (F)	
Supplies and Services	4,200	115	(4,085) (F)	
TOTAL DIRECT EXPENDITURE	10,500	3,974	(6,526) (F)	
DIRECT INCOME				
Other Income	(700)	(720)	(20) (F)	
TOTAL DIRECT INCOME	(700)	(720)	(20) (F)	
NET DIRECT EXPENDITURE / (INCOME)	9,800	3,254	(6,546) (F)	
Support Services	-	-	-	
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	9,800	3,254	(6,546) (F)	
S7620 HSG OPEN SPACES				
DIRECT EXPENDITURE				
Premises	30,200	15,197	(15,003) (F)	Reduced Grounds Maintenance cost
Supplies and Services	3,000	5,068	2,068 (A)	
Third Party Payments	290,300	314,856	24,556 (A)	Poor weather over Winter requiring additional tree work to be carried out.
TOTAL DIRECT EXPENDITURE	323,500	335,121	11,621 (A)	
Support Services	56,000	107,275	51,275 (A)	Changes in allocations housing services and waste management
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	379,500	442,395	62,895 (A)	

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S7630 HSG COMMUNAL AREAS				
DIRECT EXPENDITURE				
Premises	297,300	281,509	(15,791) (F)	Reduced electricity use. Reduced cost of cleaning contract.
Supplies and Services	600	357	(243) (F)	
TOTAL DIRECT EXPENDITURE	297,900	281,866	(16,034) (F)	
Support Services	67,500	63,758	(3,742) (F)	Changes in allocations
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	365,400	345,625	(19,775) (F)	
S7635 ESTATE SUPERVISORS				
DIRECT EXPENDITURE				
Employees	142,700	147,619	4,919 (A)	
Premises	16,100	8,570	(7,530) (F)	
Transport	4,700	11,816	7,116 (A)	
Supplies and Services	6,300	6,230	(70) (F)	
Third Party Payments	-	1,651	1,651 (A)	
TOTAL DIRECT EXPENDITURE	169,800	175,886	6,086 (A)	
Support Services	15,700	13,314	(2,386) (F)	
Recharges	(27,000)	(27,000)	-	
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	158,500	162,200	3,700 (A)	
S7900 HOUSING REPAIRS - MAJOR				
7900 PAINTING & DECORATIONS	450,000	448,370	(1,630) (F)	
7901 CONCRETE REPAIRS	40,000	49,927	9,927 (A)	
7905 EPM COMMUNAL FLOORING CARPETS	10,700	-	(10,700) (F)	Delayed - to be completed after fire alarm system scheme
7910 ELECTRICAL REPAIRS	601,400	539,966	(61,434) (F)	Delays in programme whilst awaiting completion of service redesign
7912 GAS/HEATING MAINTENANCE	594,100	540,175	(53,925) (F)	Timing of maintenance contracts and delivery constraints
7914 HRA LIFT MAINTENANCE	39,400	44,129	4,729 (A)	
7916 DOOR ENTRY & SECURITY MAINTENANCE	60,000	58,619	(1,381) (F)	
7918 SHOP MAINTENANCE	10,700	10,449	(251) (F)	
7920 HRA STAIRLIFT MAINTENANCE	75,400	23,906	(51,494) (F)	No planned programme, contingency for reactive works underspent
7922 LEGIONELLA TESTING	34,600	16,688	(17,912) (F)	Legionella management programme in development
7923 EMR MOBILITY SCOOTER STORE (REPM FIRE PR	33,000	350	(32,650) (F)	Delays in programme. Due to complete early 2017/18
7925 EMR FIRE PREV BLOCKS OF FLATS (REPM FIRE	60,000	19,030	(40,970) (F)	Repairs coded through day to day repairs budget
7926 FIRE PREVENTION WORKS	150,000	9,273	(140,727) (F)	Capital security budget spent on fire alarms. Responsive works being coded to Day to day repairs contract
7929 EMR SHELTERED SCHEMES ALARM SYSTEMS	207,000	92,340	(114,660) (F)	Delays in programme of Sheltered Scheme Fire Alarm Systems Upgrade to be completed Q1 2017/18
7930 HRA PATHS AND SURFACING	100,000	58,243	(41,757) (F)	
7940 HRA ASBESTOS WORKS	637,600	696,796	59,196 (A)	Contracts now in place catch up on outstanding works
7000 HRA REPAIRS & MAINTENANCE	-	640	640 (A)	
NET EXPENDITURE / (INCOME) TO SUMMARY	3,103,900	2,608,900	(495,000) (F)	Change in Repair contracts from Open Book to Schedule of Rates
S7950 HOUSING REPAIRS - RESPONSIVE				
7960 VOID REPAIR CONTRACT	1,271,500	1,061,668	(209,832) (F)	Works coded to Day to Day repairs. Tighter control on expenditure
7964 OUT OF HOURS CONTRACT	-	(90)	(90) (F)	
7966 DAY TO DAY REPAIRS CONTRACT	1,493,800	1,614,758	120,958 (A)	Fire prevention works being coded to day to day repairs
7968 GARAGES: RESPONSIVE REPAIRS	58,700	49,833	(8,867) (F)	
	2,824,000	2,726,169	(97,831) (F)	Tighter control on expenditure arising from change to charging mechanism from "Open Book" to "Schedule of Rates"