

Housing Revenue Account Variations 2017/18

	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	VARIATION 2017/18 £	EXPLANATION OF VARIATIONS
S7000 HOUSING REVENUE AC				
Housing Repairs Supervision	798,300	926,740	128,440 (A)	Change in staffing allocations
HRA Repairs and Maintenance (See Page H5)	4,733,900	4,681,480	(52,420) (F)	Reduction in repairs - carried out where necessary and on existing agreed programmes
Utilities	400	240	(160) (F)	
Rates	-	-	-	
Council Tax	150,000	80,709	(69,291) (F)	Impact of change in Council Tax policy on voids overestimated
Water Charges-Metered	32,600	41,663	9,063 (A)	Full year effect from the addition of Sayer Court to housing stock
Premises	5,715,200	5,730,832	15,632 (A)	
Debt Recovery Agency Costs	3,900	-	(3,900) (F)	
Contributions To Provisions	127,700	134,278	6,578 (A)	Increased assessment from HRA Insurances Provision
Bad Debts Provision	250,000	203,557	(46,443) (F)	Revised assessment driven by improved income collection, and delays to the introduction of Universal Credit
Supplies and Services	381,600	337,835	(43,765) (F)	
Direct Court Fees	-	6,244	6,244 (A)	
Consultants Fees	-	2,451	2,451 (A)	
Third Party Payments	-	8,695	8,695 (A)	
Hsg Sup+Man General (See Page H2)	2,685,100	2,342,087	(343,013) (F)	
Hsg Sup+Man Special (See pages H3-5)	2,351,000	2,203,997	(147,003) (F)	
Supervision and Management	5,036,100	4,546,084	(490,016) (F)	
Loss On Impairment/Revaluation Of Assets	-	(452,170)	(452,170) (F)	Increase in the value of HRA assets following revaluation
Depreciation on Council Dwellings	2,913,400	3,787,687	874,287 (A)	Depreciation calculated on a component basis
Depreciation on Other HRA Properties	541,800	528,845	(12,955) (F)	
Depreciation on Equipment	10,700	27,011	16,311 (A)	HRA Play areas recoded from GF in year.
Capital Charges	3,465,900	3,891,373	425,473 (A)	
TOTAL EXPENDITURE	14,598,800	14,514,818	(83,982) (F)	
INCOME				
Other Income	-	(5,702)	(5,702) (F)	
Other Licences	(4,100)	(920)	3,180 (A)	
Heating Charges	(102,900)	(149,431)	(46,531) (F)	Improved recovery of utility charges / Inclusion of Sayer Court
Service Charges	(131,200)	(197,419)	(66,219) (F)	Improved recovery of service charges / inclusion of Sayer Court
Service Charges Supporting People	(147,500)	(113,242)	34,258 (A)	Opt out of tenants from Housing Related Support following change in
Water Charges	(31,100)	(33,235)	(2,135) (F)	
Service Charges Leasehold	-	(800)	(800) (F)	
General Fund	(37,900)	(37,900)	-	
General Fund- SP	-	-	-	
Rents-Housing	(25,347,000)	(25,491,668)	(144,668) (F)	Reduced number of RTB's in year
Use and Occupation - Homeless	-	(8,877)	(8,877) (F)	Income from HRA properties used to support Homeless service
Rents-Garages	(620,000)	(577,171)	42,829 (A)	Garage demolitions in year
Rents-Others	(320,000)	(308,261)	11,739 (A)	Increase in voids
TOTAL INCOME	(26,741,700)	(26,924,625)	(182,925) (F)	
NET EXPENDITURE / (INCOME) FROM SERVICES	(12,142,900)	(12,409,807)	(266,907) (F)	
Interest-Balances	(210,700)	(171,057)	39,643 (A)	Reduction in interest rate in year
Capital Charges - Adj	(100,000)	-	100,000 (A)	
Depreciation Adj - Other HRA Property	-	575,723	575,723 (A)	
NET OPERATIONAL EXPENDITURE / INCOME	(12,453,600)	(12,005,141)	448,459 (A)	
APPROPRIATIONS:				
External Interest	4,765,600	4,713,339	(52,261) (F)	Reduction in interest rate charged on HRA Self financing debt
Appropriation Re Depn + MRA	2,887,900	1,372,603	(1,515,297) (F)	
Cap Fin-Rev Contr to Cap Outlay(GF+HIP)	119,600	89,703	(29,897) (F)	
Cont from Reserves	8,000	30,700	22,700 (A)	
Contrib HRA Capital Invest Reserve (Dr)	5,084,100	5,862,782	778,682 (A)	Net change in service income and expenditure
Cont from Reserves	(100,000)	(259,100)	(159,100) (F)	Contribution from retirement reserve
NCA impair/Revals losses charged to rev	-	452,170	452,170 (A)	
employee benefits accruals (cr)	-	(1,491)	(1,491) (F)	
IAS19 Pension Adjustments	(336,800)	(280,764)	56,036 (A)	
TAKEN FROM / (TO) BALANCES	(25,200)	(25,200)	0	
Balance Brought Forward	(1,399,800)	(1,399,800)		
BALANCE CARRIED FORWARD	(1,425,000)	(1,425,000)		

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S7010 HSG SUP+MAN GENERAL					
DIRECT EXPENDITURE					
Employees	7,100	6,919	(181)	(F)	
Premises	183,400	182,688	(712)	(F)	
Supplies and Services	104,200	113,423	9,223	(A)	
Third Party Payments	376,400	177,928	(198,472)	(F)	Cost management consultant no longer required in 17-18
TOTAL DIRECT EXPENDITURE	671,100	480,956	(190,144)	(F)	-
DIRECT INCOME					
Other Income	(41,000)	(73,746)	(32,746)	(F)	Increased insurance income
Fees and Charges	(130,800)	(149,966)	(19,166)	(F)	PV panel income increased to reflect updated FIT values. Increased RTB's
Other Grants and Contributions	(20,000)	-	20,000	(A)	No income through Renewable Heat Incentive (RHI) scheme
TOTAL DIRECT INCOME	(191,800)	(223,712)	(31,912)	(F)	-
NET DIRECT EXPENDITURE / (INCOME)	479,300	257,244	(222,056)	(F)	
Support Services	3,004,100	2,857,266	(146,834)	(F)	Changes in allocations
Recharges	(798,300)	(946,740)	(148,440)	(F)	Increase in costs to be allocated
NET EXPENDITURE / (INCOME) TO SUMMARY	2,685,100	2,167,770	(517,330)	(F)	-
S7200 HOUSING SERVICES					
DIRECT EXPENDITURE					
Employees	1,614,700	1,581,991	(32,709)	(F)	Vacancies in establishment. Reduction in overtime and agency staffing used to backfill vacancies.
Premises	-	-	-		
Transport	39,200	32,224	(6,976)	(F)	
Supplies and Services	202,100	160,400	(41,700)	(F)	Postages
Third Party Payments	176,000	66,462	(89,405)	(F)	Reduced court fees associated with Tenancy Management and Income Recovery
TOTAL DIRECT EXPENDITURE	2,032,000	1,841,077	(170,791)	(F)	-
DIRECT INCOME					
Other Income	(39,600)	(45,594)	(5,994)	(F)	
Fees and Charges	(47,000)	(31,959)	15,041	(A)	Reduction in court fee recovery due to reduced court fees incurred.
TOTAL DIRECT INCOME	(86,600)	(77,553)	9,047	(A)	-
NET DIRECT EXPENDITURE / (INCOME)	1,945,400	1,763,524	(161,744)	(F)	
Support Services	584,700	611,595	30,146	(A)	Changes in allocations
Recharges	(2,534,600)	(2,208,402)	326,198	(A)	Change in costs to be allocated
NET EXPENDITURE / (INCOME) TO SUMMARY	(4,500)	166,717	194,600	(A)	-

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	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	VARIATION 2017/18 £		
S7015 HSG SUP+MAN SPECIAL					
S7410 WARWICK RESPONSE	489,500	443,298	(46,202)	(F)	
S7430 VERY SHELTERED HOUSING	-	(2,895)	(2,895)	(F)	
S7440 HOUSING SUPPORT	515,200	419,710	(95,490)	(F)	
S7450 CENTRAL HEATING	154,100	150,250	(3,850)	(F)	
S7460 COMMUNITY CENTRES	9,900	5,046	(4,854)	(F)	
S7620 HSG OPEN SPACES	567,600	677,058	109,458	(A)	-
S7630 HSG COMMUNAL AREAS	346,800	352,294	5,494	(A)	-
S7635 ESTATE SUPERVISORS	237,800	193,728	(44,072)	(F)	-
S7900 HSG REPAIRS - MAJOR	49,300	9,236	(40,064)	(F)	-
NET EXPENDITURE / (INCOME) TO SUMMARY	2,370,200	2,247,723	(122,477)	(F)	See Detail below
S7410 WARWICK RESPONSE					
DIRECT EXPENDITURE					
Employees	655,900	640,046	(15,854)	(F)	IAS 19 Pension Adjustment
Premises	6,700	6,705	5	(A)	
Transport	19,900	19,019	(881)	(F)	
Supplies and Services	167,200	128,724	(38,476)	(F)	Reduced number of lifeline units purchased.
Third Party Payments	300	-	(300)	(F)	
TOTAL DIRECT EXPENDITURE	850,000	794,493	(55,507)	(F)	-
DIRECT INCOME					
Other Grants and Contributions	-	-	-		
Other Income	(5,500)	(9,547)	(4,047)	(F)	
Fees and Charges	(484,500)	(453,048)	31,452	(A)	Reduced income from Lifeline following service transformation.
TOTAL DIRECT INCOME	(490,000)	(462,596)	27,404	(A)	-
NET DIRECT EXPENDITURE / (INCOME)	360,000	331,898	(28,102)	(F)	
Support Services	129,500	111,400	(18,100)	(F)	Changes in allocations
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	489,500	443,298	(46,202)	(F)	-
S7430 VERY SHELTERED HOUSING					
DIRECT EXPENDITURE					
Premises	-	-	-		
Supplies and Services	-	2,537	2,537	(A)	
Third Party Payments	-	-	-		
TOTAL DIRECT EXPENDITURE	-	2,537	2,537	(A)	-
DIRECT INCOME					
Other Income	-	(5,432)	(5,432)	(F)	William Wallsgrove House Rent
TOTAL DIRECT INCOME	-	(5,432)	(5,432)	(F)	-
NET DIRECT EXPENDITURE / (INCOME)	-	(2,895)	(2,895)	(F)	
Support Services	-	-	-		
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	-	(2,895)	(2,895)	(F)	-

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S7440 HOUSING SUPPORT					
DIRECT EXPENDITURE					
Employees	262,100	251,359	(10,741) (F)	Vacancies	
Premises	9,100	10,383	1,283 (A)		
Transport	10,400	8,711	(1,689) (F)		
Supplies and Services	81,400	71,917	(9,483) (F)	Reduction in furniture / fixture replacements	
Third Party Payments	-	49	49 (A)		
TOTAL DIRECT EXPENDITURE	363,000	342,420	(20,580) (F)		-
DIRECT INCOME					
Other Income	-	-	-		
Fees and Charges	(5,300)	(3,979)	1,321 (A)		
Other Grants and Contributions	-	-	-		
TOTAL DIRECT INCOME	(5,300)	(3,979)	1,321 (A)		-
NET DIRECT EXPENDITURE / (INCOME)	357,700	338,441	(19,259) (F)		
Support Services	157,500	81,269	(76,231) (F)	Changes in allocations	
Recharges	-	-	-		
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	515,200	419,710	(95,490) (F)		-
S7450 CENTRAL HEATING					
DIRECT EXPENDITURE					
Premises	151,900	148,204	(3,696) (F)		
Supplies and Services	1,900	1,731	(169) (F)		
TOTAL DIRECT EXPENDITURE	153,800	149,936	(3,864) (F)		
Support Services	300	314	14 (A)		
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	154,100	150,250	(3,850) (F)		-
S7460 COMMUNITY CENTRES					
DIRECT EXPENDITURE					
Premises	6,400	4,193	(2,207) (F)		
Supplies and Services	4,200	1,573	(2,627) (F)		
TOTAL DIRECT EXPENDITURE	10,600	5,766	(4,834) (F)		-
DIRECT INCOME					
Other Income	(700)	(720)	(20) (F)		
TOTAL DIRECT INCOME	(700)	(720)	(20) (F)		-
NET DIRECT EXPENDITURE / (INCOME)	9,900	5,046	(4,854) (F)		
Support Services	-	-	-		
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	9,900	5,046	(4,854) (F)		-
S7620 HSG OPEN SPACES					
DIRECT EXPENDITURE					
Premises	47,700	63,626	15,926 (A)	Higher than forecast costs in implementing protection to open spaces to prevent illegal encampments	
Supplies and Services	3,000	5,780	2,780 (A)		
Third Party Payments	386,200	427,240	41,040 (A)	Declassified Capital Expenditure	
TOTAL DIRECT EXPENDITURE	436,900	496,647	59,747 (A)		
Support Services	130,700	180,411	49,711 (A)	Changes in allocations housing services and waste management	
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	567,600	677,058	109,458 (A)		-

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S7630 HSG COMMUNAL AREAS				
DIRECT EXPENDITURE				
Premises	279,900	288,403	8,503 (A)	Key / Lock replacements for communal areas
Supplies and Services	600	227	(373) (F)	
TOTAL DIRECT EXPENDITURE	280,500	288,630	8,130 (A)	
Support Services	66,300	63,663	(2,637) (F)	Changes in allocations
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	346,800	352,294	5,494 (A)	-
S7635 ESTATE SUPERVISORS				
DIRECT EXPENDITURE				
Employees	203,300	165,992	(37,308) (F)	Vacancies
Premises	14,600	7,085	(7,515) (F)	Neighbourhood estates services rent
Transport	14,000	13,559	(441) (F)	
Supplies and Services	7,900	6,204	(1,696) (F)	
Third Party Payments	5,000	3,148	(1,852) (F)	
TOTAL DIRECT EXPENDITURE	244,800	195,989	(48,811) (F)	-
Support Services	20,000	24,739	4,739 (A)	
Recharges	(27,000)	(27,000)	-	
NET EXPENDITURE / (INCOME) TO SUP+MAN SPECIAL	237,800	193,728	(44,072) (F)	-
S7900 HOUSING REPAIRS - MAJOR				
7900 PAINTING & DECORATIONS	100,000	96,425	(3,575) (F)	
7901 CONCRETE REPAIRS	40,000	11,639	(28,361) (F)	External surveys of properties carried out in year, work following surveys
7905 EPM COMMUNAL FLOORING CARPETS	10,700	-	(10,700) (F)	No works required in year
7910 ELECTRICAL REPAIRS	500,000	456,491	(43,509) (F)	Delays in programme whilst awaiting completion of service redesign
7912 GAS/HEATING MAINTENANCE	596,900	661,637	64,737 (A)	Timing of maintenance contracts and delivery constraints
7914 HRA LIFT MAINTENANCE	42,600	49,217	6,617 (A)	Increased number of call outs and repairs
7916 DOOR ENTRY & SECURITY MAINTENANCE	60,300	102,070	41,770 (A)	Upgrades to improved door entry and monitoring systems across the housing stock
7918 SHOP MAINTENANCE	10,700	2,328	(8,372) (F)	
7920 HRA STAIRLIFT MAINTENANCE	40,000	35,645	(4,355) (F)	No planned programme, contingency for reactive works underspent
7922 LEGIONELLA TESTING	34,600	36,407	1,807 (A)	
7923 EMR MOBILITY SCOOTER STORE (REPM FIRE PR	32,700	32,350	(350) (F)	Completed in year after carry over fom 16/17
7925 EMR FIRE PREV BLOCKS OF FLATS (REPM FIRE	-	-	-	
7926 FIRE PREVENTION WORKS	150,000	147,039	(2,961) (F)	
7927 SHELTERED SCHEME FIRE ALARM SYSTEMS	-	19,481	19,481 (A)	Additional cost of completed Sheltered Scheme Fire Alarm Systems started in 16/17
7929 EMR SHELTERED SCHEMES ALARM SYSTEMS	114,700	114,700	-	Delayed programme of Sheltered Scheme Fire Alarm Systems Upgrade from 16/17
7930 HRA PATHS AND SURFACING	100,000	96,049	(3,952) (F)	
7940 HRA ASBESTOS WORKS	550,300	551,012	712 (A)	Contracts now in place catch up on outstanding works
7000 HRA REPAIRS & MAINTENANCE	-	2,911	2,911 (A)	
NET EXPENDITURE / (INCOME) TO SUMMARY	2,383,500	2,415,400	31,900 (A)	Increased focus on ensuring properties maintained through major repairs budgets (planned programme) rather than responsive repairs.
S7950 HOUSING REPAIRS - RESPONSIVE				
7960 VOID REPAIR CONTRACT	979,800	949,120	(30,680) (F)	
7964 OUT OF HOURS CONTRACT	-	(363)	(363) (F)	
7966 DAY TO DAY REPAIRS CONTRACT	1,294,400	1,281,851	(12,549) (F)	
7968 GARAGES: RESPONSIVE REPAIRS	50,000	35,471	(14,529) (F)	
	2,324,200	2,266,080	(58,120) (F)	Reduction in responsive repairs due to increased focus on ensuring properties maintained through major repairs budgets (planned programme)