

## HOUSING REVENUE ACCOUNT PROVISIONAL YEAR END POSITION 2021-22

## APPENDIX 1

Detail	Original Estimate 2021-22	Approved Estimate at 31 Mar 2022	Provisional Year End Position	Variation against Original Estimate (-) = Underspend	Variation against Approved Estimate (-) = Underspend	Comments re: Variations against Approved Estimate
	£	£	£	£	£	
<b>EXPENDITURE</b>						
<b>GENERAL MANAGEMENT</b>						
1 Employees	469,080	469,080	423,144	-45,936	-45,936	Vacant posts within the service (-£88k) net off by Agency costs (£34k) and staff advertising (£5k)
2 Premises	128,020	128,020	161,372	33,352	33,352	Higher voids for Council Tax empty rate (£40k) partially off-set by reduced insurance charges (-£4k)
3 Transport	13,300	13,300	9,952	-3,348	-3,348	
4 Supplies & Services	80,890	70,890	77,136	-3,754	6,246	
5 Third Party Payments	8,000	8,000	6,577	-1,423	-1,423	
6 Uncontrollable Costs	711,790	711,790	719,382	7,592	7,592	Internal recharges
<b>7 Total Expenditure</b>	<b>1,411,080</b>	<b>1,401,080</b>	<b>1,397,563</b>	<b>-13,517</b>	<b>-3,517</b>	
<b>SPECIAL SERVICES</b>						
8 Employees	286,070	286,070	250,439	-35,631	-35,631	Vacant Posts within the service
9 Premises	335,160	335,160	265,606	-69,554	-69,554	Contract Work (-£80k) and Asbestos Surveys (£15k). Budgets not reflective of service need following conclusion of the HIP, Asset Management Plan to inform the budgets better in the future
10 Transport	9,120	9,120	6,420	-2,700	-2,700	
11 Supplies & Services	192,100	192,100	142,084	-50,016	-50,016	Equipment (-£24k) boiler contract not in place and further responsive lift maintenance not required. Food provisions (-£19k) reduced due to reduced meals sales following pandemic
12 Uncontrollable Costs	70,230	70,230	70,230	0	0	Internal recharges
<b>13 Total Expenditure</b>	<b>892,680</b>	<b>892,680</b>	<b>734,779</b>	<b>-157,901</b>	<b>-157,901</b>	
<b>REPAIRS &amp; MAINTENANCE</b>						
14 Employees	926,280	910,780	752,560	-173,720	-158,220	Agency staff costs (£204k) only partially offset savings from vacant posts (-£360k)
15 Premises	1,924,960	1,919,960	1,485,369	-439,591	-434,591	Asbestos Surveys (-£220k) not completed, carry forward to 2022-23 of £150k requested. Void Repairs (£68k) higher voids than budgeted. Contract works (-£320k) and Schedule of Rates (£65k) budgets are not reflective of service need following conclusion of the HIP, Asset Management Plan to inform the budgets better in the future

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<b>EXPENDITURE</b>	£	£	£	£	£	
16 Transport	22,120	22,120	9,830	-12,290	-12,290	Agency staff not using milage allowances and essestial user rates not used due to vacant posts Stock Condition surveys (-£278k) have commenced and will be spread over next 3 years with expected overall underspend of £90k. Feasibility development fees & software management not transpired (-£40k) Reduced capital focus within the team following completion of the HIP Internal recharges
17 Supplies & Services	634,300	754,800	439,659	-194,641	-315,141	
18 Recharges from Capital	-250,000	-250,000	-175,042	74,958	74,958	
19 Uncontrollable Costs	354,380	354,380	354,380	0	0	
<b>20 Total Expenditure</b>	<b>3,612,040</b>	<b>3,712,040</b>	<b>2,866,756</b>	<b>-745,284</b>	<b>-845,284</b>	
<b>RESIDENTS INVOLVEMENT</b>						
21 Employees	38,730	38,730	38,824	94	94	Internal recharges
22 Premises	220	220	0	-220	-220	
23 Transport	3,010	3,010	1,418	-1,592	-1,592	
24 Supplies & Services	12,690	22,690	21,097	8,407	-1,593	
28 Uncontrollable Costs	4,280	4,280	4,280	0	0	
<b>29 Total Expenditure</b>	<b>58,930</b>	<b>68,930</b>	<b>65,619</b>	<b>6,689</b>	<b>-3,311</b>	
<b>30 Depreciation&amp; Asset revaluation</b>	<b>1,454,400</b>	<b>1,454,400</b>	<b>1,468,586</b>	<b>14,186</b>	<b>14,186</b>	Balanced off by line 44
<b>CAPITAL FINANCING COSTS</b>						
31 Debt Management Expenses (Uncontrollable)	45,970	45,970	45,290	-680	-680	
<b>32 TOTAL EXPENDITURE</b>	<b>7,475,100</b>	<b>7,575,100</b>	<b>6,578,593</b>	<b>-896,507</b>	<b>-996,507</b>	

