

Agenda Item	4.
Report No	CLH 01/19

HIGHLAND COUNCIL

Committee: Care, Learning and Housing Committee

Date: 24 January 2019

Report Title: Housing Revenue Account (HRA) and Non-HRA Budget Monitoring Statement to 31 December 2018

Report By: Director of Community Services

1. Purpose/Executive Summary

1.1 This report provides the monitoring position for the Housing Revenue Account and non-Housing Revenue Account revenue budgets for the period from 1 April 2018 to 31 December 2018.

2. Recommendations

2.1 Members are invited to approve the budget position on the Housing Revenue Account and non-Housing Revenue Account.

3. Background

- 3.1 There are two main elements of the Housing Revenue Budget included in this report. The Housing Revenue Account (HRA) is used to account for income and expenditure associated with the Council's front-line housing services to Council house tenants and the costs associated with Council housing. In addition there is a Non-Housing Revenue Account (Non-HRA) element of the budget, which is part of the Council's overall General Fund, and which relates to housing services that are not directly provided to Council tenants. The revenue expenditure monitoring statement reflecting the position to 31 December 2018 and containing estimated out-turn figures for 2018/19 is attached at **Appendix 1**.

4. Housing Revenue Account

- 4.1 There are some variations in spend year to date and estimated outturn across individual activity budgets shown on the monitoring statement. A projected underspend is reported on Supervision and Management costs. This is a net figure, with staff costs estimated to be underspent but bad debt provision likely to be over budget. Repairs and Maintenance is currently projected to be £285k over budget. This is largely a demand led-service with part of the projected overspend due to higher than expected use of sub-contractors in the year to date to meet repairs commitments. Income on rents is below budget in the year to date, mainly due to the timing of new build completions compared to the budget estimates. However income from other rents is currently projected to be above budget due to the increased number of HRA properties being used as temporary accommodation. Overall the final outturn is expected to be on budget.

5. Non-Housing Revenue Account

- 5.1 Year to date expenditure on the Non-Housing Revenue Account is broadly in line with the budget.

6. Implications

- 6.1 Resource – There are no implications arising from this report.
- 6.2 Risk – There are no implications arising from this report.
- 6.3 Community (Equality, Poverty and Rural), Legal, Risk, Climate Change / Carbon Clever, Gaelic – There are no implications arising as a direct result of this report.

Designation: Director of Community Services

Date: 14 January 2018

Authors: David Goldie, Head of Housing and Building Maintenance
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COMMUNITY SERVICES

Revenue Expenditure Monitoring Statement

1 April 2018 to 31 December 2018

Financial Detail

BY ACTIVITY

Housing Revenue Account

Supervision and Management
 Tenant Participation
 Sheltered Housing
 Homelessness
 Anti Social Behaviour
 Repairs and Maintenance
 House Rent Voids
 Other Rent Voids
 Central Support
 Loan Charges
 Capital Funded from Current Revenue

Gross Expenditure

House Rents
 Other Rents
 Other Income
 Interest on Revenue Balances

Gross Income

HRA TOTAL

BY SUBJECTIVE

Staff Costs
 Other Costs
 Gross Expenditure
 Grants
 Other Income
 Total Income

Non-Housing Revenue Account

Homelessness
 Supporting People
 Gypsy Traveller Sites

NON-HRA TOTAL

BY SUBJECTIVE

Staff Costs
 Other Costs
 Gross Expenditure
 Grants
 Other Income
 Total Income

£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
4,506	6,818	6,707	(111)
205	284	271	(13)
456	735	650	(85)
549	736	689	(47)
228	330	314	(16)
14,328	16,823	17,108	285
479	689	656	(33)
219	279	306	27
0	3,520	3,520	0
0	17,169	17,094	(75)
0	4,648	4,668	20
20,970	52,031	51,983	(48)
(35,780)	(49,437)	(49,165)	272
(1,694)	(2,158)	(2,314)	(156)
(617)	(374)	(442)	(68)
0	(62)	(62)	0
(38,091)	(52,031)	(51,983)	48

(17,121)	0	0	0
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3,997	5,959	5,693	(266)
16,973	46,072	46,290	218
20,970	52,031	51,983	(48)
0	(62)	(62)	0
(38,091)	(51,969)	(51,921)	48
(38,091)	(52,031)	(51,983)	48

(17,121)	0	0	0
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960	1,959	1,950	(9)
1,157	1,544	1,544	0
(2)	(31)	(22)	9

2,115	3,472	3,472	0
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770	1,070	1,050	(20)
4,339	6,444	6,487	43
5,109	7,514	7,537	23
0	(30)	(30)	0
(2,994)	(4,012)	(4,035)	(23)
(2,994)	(4,042)	(4,065)	(23)

2,115	3,472	3,472	0
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