

**Housing Revenue Account**  
**Revenue Estimates 2011/2012**



## Landlord Services

Ref. No.	2009/2010 Actual (1)	2010/2011 Estimate (2)	Details	2011/2012 Estimate (3)	Direct Costs (4)	Support Costs (5)
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### Housing Revenue Account Summary

Assumes rent increase at 7%  
Government guideline

	£	£		£	£	£
			<b>Expenditure</b>			
			<b>Premises</b>			
1	4,417,706	4,719,540	Contribution to R & M Fund	4,295,790	4,083,550	212,240
			<b>Administration</b>			
			Supervision and Management			
2	2,706,311	2,722,260	- General	2,719,040	1,514,720	1,204,320
3	609,936	514,470	- Special	455,095	389,875	65,220
4	37,617	75,350	- Support	75,350	-	75,350
5	432,810	444,310	'Back-Funded' pension contributions	469,310	469,310	
			<b>Capital Charges</b>			
6	4,668,978	2,700,960	Major Repairs Allowance/Depreciation <i>(Part reversed at line 22. Balance equates to Major Repairs Allowance for dwellings)</i>	3,811,360	3,811,360	
7	34,317	40,060	Capital Work Expenses	32,220	11,910	20,310
			<b>Special Items</b>			
8		75,000	Inflation Provision	25,000	25,000	
9	61,000	50,000	Bad Debts Provision	50,000	50,000	
10	50,000	50,000	Uninsured Loss Reserve	50,000	50,000	
11	54,026		Audit Commission Recommendations and continuing service improvements			
12		35,000	Revenue cost of Orchard upgrade	35,000	35,000	
13	<b>13,072,701</b>	<b>11,426,950</b>	<b>Total Expenditure</b>	<b>12,018,165</b>	<b>10,440,725</b>	<b>1,577,440</b>
			<b>Income</b>			
14	22,937,482	23,586,580	Gross Rents	25,125,010	25,125,010	
15	274,850	286,140	Garage Rents	286,140	286,140	
16	74,649	75,900	Other Income	74,750	74,750	-
17	<b>23,286,981</b>	<b>23,948,620</b>	<b>Total Income</b>	<b>25,485,900</b>	<b>25,485,900</b>	<b>-</b>
		70,000	Target Reduction - Vacancy factor	70,000	70,000	
			Foresight review of Administration-Savings	75,000	75,000	
18	<b>(10,214,280)</b>	<b>(12,591,670)</b>	<b>Net Cost of Services</b>	<b>(13,612,735)</b>	<b>(15,190,175)</b>	<b>1,577,440</b>
19	24,378	50,000	Capital Finance - interest element	50,000	50,000	
20	(18,208)	(12,000)	Interest receivable	(12,000)	(12,000)	
21	<b>(10,208,110)</b>	<b>(12,553,670)</b>	<b>Net Operating Expenditure</b>	<b>(13,574,735)</b>	<b>(15,152,175)</b>	<b>1,577,440</b>
			<b>Appropriations</b>			
22	(83,343)	(84,510)	From major repairs reserve additional depc'n	(84,000)	(84,000)	
23	65,195	65,000	Transitional Funding of Support Costs	54,370	54,370	-
24	10,030,479	12,573,180	Negative housing subsidy	12,828,250	12,828,250	-
25			Contribution to Capital Expenditure	776,115	776,115	
26	<b>(£195,779)</b>	<b>£0</b>	<b>(Surplus)/Deficit in Year</b>		<b>(£1,577,440)</b>	<b>£1,577,440</b>

### Statement of Working Balance

27	1,044,558	1,240,337	Balance Brought Forward	1,240,337		
28	195,779	-	Contribution (to)/from Revenue Expenditure	0		
29	<b>£1,240,337</b>	<b>£1,240,337</b>	<b>Balance Carried Forward</b>	<b>£1,240,337</b>		

EXPLANATORY NOTES

**Line 5** This payment represents the cost of backfunded pensions for HRA staff. The total Council payment to Surrey County Council is shown on page ? in the Non-Distributed Costs budget Line 7. The ongoing cost of pensions arising from current service is contained within the employee budgets for each element of the service.

**Line 6** Includes £3,727,360 for the Major Repairs Allowance (MRA). Part of the accounting framework for the HRA is the element of subsidy, the MRA, which represents the cost of maintaining the current condition of the stock. In the view of the governing accounting body the MRA, based on the individual cost of replacing individual building components as they reach the end of their useful life, is a reasonable estimate of the cost of the wearing out (depreciation) of council dwellings. This contribution from the HRA revenue account is used to finance the HRA capital programme

Landlord Services							
Ref. No.	2009/2010 Actual (1)	2010/2011 Estimate (2)	Codes	Details	2011/2012 Estimate (3)	Direct Costs (4)	Support Costs (5)
<b>Repairs and Maintenance Fund</b>							
<b>Main Code H2000</b>							
	£	£			£	£	£
			<b>1000s</b>	<b>Employees</b>			
1				Housing	531,210	396,400	134,810
2				Democratic & Legal	7,230		7,230
3				Finance	28,570		28,570
4	643,870	616,620		Total Staff Recharges	567,010	396,400	170,610
			<b>1100s</b>	<b>Premises</b>			
5	2,197,549	1,846,710	1104	Responsive Repairs and Voids	1,666,710	1,666,710	
6	1,523,056	1,872,400	1104	Cyclical Maintenance	1,757,400	1,757,400	
		352,000		Management Surveys	267,000	267,000	
			<b>1300s</b>	<b>Supplies and Services</b>			
7	7,353	11,000	1302-12	Equipment, Tools and Materials	11,000	11,000	
8	10,960	4,500	1332	Printing	4,500	4,500	
9	2,960	4,250	1337	Books and Publications	4,250	4,250	
10	3,926	4,500		Out of Hours Emergency Service	4,500	4,500	
11	8,489	8,500	1344	Consultants Fees	8,500	8,500	
12	996	2,500	1351-3	Telephones	2,500	2,500	
13	-	3,000	1386	Advertising	3,000	3,000	
14	1,033	1,000	1399	Company Searches	1,000	1,000	
15	39	150	1399	Sundry	150	150	
			<b>1600s</b>	<b>Support Costs</b>			
16	7,750	8,060	1600	Locality Offices	6,980		6,980
17	48,190	27,580	1600	Computer Cost Recharge	34,650		34,650
18	4,456,171	4,762,770		<b>Gross Service Expenditure</b>	4,339,150	4,126,910	212,240
19	26,573	-		Insurance Claims			
20	4,482,744	4,762,770		<b>Total Gross Expenditure</b>	4,339,150	4,126,910	212,240
			<b>2000s</b>	<b>Income</b>			
21	14,725	23,600	2300	Contributions from Tenants	23,600	23,600	
22	19,904	19,630		Subsidy re Energy Perf. Certificate	19,760	19,760	
23	24,276			Costs Recovered Re: Insurance claims			
24	6,133		2100	Contributions			
25	4,417,706	4,719,540		Contribution from HRA	4,295,790	4,083,550	212,240
26	4,482,744	4,762,770		<b>Total Income</b>	4,339,150	4,126,910	212,240
27				Contribution (to)/from balances			
28	£0	£0		<b>Net Cost</b>	£0	£0	£0
				<b>Memorandum Statement of R &amp; M Working Balance</b>			
29	363,062	363,062		Balance Brought Forward	363,062		
30	-	-		Contribution (to)/from Revenue Exp	-		
31	£363,062	£363,062		<b>Balance Carried Forward</b>	£363,062		

### Landlord Services

Ref. No.	2009/2010 Actual (1)	2010/2011 Estimate (2)	Codes	Details	2011/2012 Estimate (3)	Direct Costs (4)	Support Costs (5)
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### Supervision and Management General Main Code H4001

	£	£			£	£	£
			<b>1000s</b>	<b>Employees</b>			
1				Housing	1,576,780	1,203,470	373,310
2				Democratic & Legal	42,730		42,730
3				Planning	4,650		4,650
4				Finance	146,240		146,240
5				Office and IT	20,250		20,250
6				Environmental Health	1,540		1,540
7				Community Services	590		590
8	1,804,370	1,902,810		Total Staff Recharges	1,792,780	1,203,470	589,310
9				Civica Project Additional Post	32,000	32,000	
10	43,527	44,020	<b>1050s</b>	Former Employee Costs	47,360		47,360
			<b>1100s</b>	<b>Premises</b>			
11	22,821	28,000	<b>1131-2</b>	Hired and Contracted Services	28,000	28,000	
12	374		<b>1163</b>	Electricity (Montrose House)			
13	1,966		<b>1164</b>	Gas (Montrose House)			
14	11,550		<b>1171</b>	Rent (Montrose House)			
15	17,882	5,000	<b>1176</b>	Council Tax/Business Rates	5,000	5,000	
16	180		<b>1178</b>	Water Charges (Montrose House)			
17	884		<b>1184</b>	Cleaning (Montrose House)			
18	168		<b>1187</b>	Refuse/Waste disposal			
19	114,880	115,000	<b>1191</b>	Insurances	117,000	117,000	
			<b>1300s</b>	<b>Supplies and Services</b>			
20	2,192	4,000	<b>1302-5</b>	Equipment and Furniture	4,000	4,000	
21	14,947	17,000	<b>1332</b>	Printing	17,000	17,000	
22	122	250	<b>1337</b>	Books and Publications	250	250	
23	15,398	17,500	<b>1341</b>	Legal Expenses	17,500	17,500	
	11,432	10,000	<b>1344</b>	Consultants Fees	10,000	10,000	
24	47,711	12,000	<b>1345</b>	Hired and Contracted Services	12,000	12,000	
		6,000	<b>1345</b>	Annual stock valuation Fee	6,000	6,000	
25	1,976	2,000	<b>1351-3</b>	Telephones	2,000	2,000	
26	10,578	6,000	<b>1354</b>	Postages	6,000	6,000	
27	20,200	30,000	<b>1371</b>	Transfer Grants	30,000	30,000	
28	404	1,500	<b>1395</b>	Other Supplies	1,500	1,500	
29	11,078	7,500	<b>1399</b>	Assisted removals and decants	7,500	7,500	
30	19,535	13,000	<b>1399</b>	Compensation(including home loss	13,000	13,000	
31	13,912	9,500	<b>1399</b>	Vulnerable Tenant Support	9,500	9,500	
				<b>Special Items</b>			
32	13,302	17,500	<b>H4005</b>	Tenants' Panel Expenses:	15,500	15,500	
33	1,878	10,000	<b>H4006</b>	Social Inclusion	10,000	10,000	
34	10,868	15,000	<b>H4007</b>	Tenant Participation	15,000	15,000	
35	62,213	69,000		Community Safety/Estate Man'g't	49,000	49,000	
36	7,181	7,500	<b>H4008</b>	Benchmarking costs	7,500	7,500	

**Landlord Services**

Ref. No.	2009/2010 Actual (1)	2010/2011 Estimate (2)	Codes	Details	2011/2012 Estimate (3)	Direct Costs (4)	Support Costs (5)
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**Supervision and Management General (Continued)**

Main Code H4001

	£	£			£	£	£
			<b>1600s</b>	<b>Support Costs</b>			
37	36,570	35,950	1600	Democratic Representation	27,920		27,920
38	114,180	54,340	1600	Locality Offices	10,110		10,110
39	116,500	76,460	1600	Computer Cost Recharge	87,330		87,330
40	324,730	283,070	1600	Corporate Costs	411,370		411,370
				<u>Recharge from:-</u>			
43		26,470	R1011	Financial Expenses	30,920		30,920
<b>44</b>	<b>2,875,509</b>	<b>2,826,371</b>		<b>Gross Expenditure</b>	<b>2,823,040</b>	<b>1,618,720</b>	<b>1,204,320</b>
			<b>2000s</b>	<b>Income</b>			
45	3,159	2,000	2300	Services supplied	2,000	2,000	
46	63,665	40,000	2350	Service Charges	40,000	40,000	
47	72,522	60,000	2704	Rents	60,000	60,000	
48	22,587		2903	Re-imburements	-		
49		2,110	2905	Income Share	2,000	2,000	
50	7,265		2906	Contributions	-		
<b>51</b>	<b>169,198</b>	<b>104,110</b>		<b>Total Income</b>	<b>104,000</b>	<b>104,000</b>	
<b>52</b>	<b>£2,706,311</b>	<b>£2,722,261</b>		<b>Net Cost to Revenue Account</b>	<b>£2,719,040</b>	<b>£1,514,720</b>	<b>£1,204,320</b>

Explanatory Notes

Lines 29-31 Formerly Tenants' miscellaneous expenses

## Landlord Services

Ref. No.	2009/2010 Actual (1)	2010/2011 Estimate (2)	Codes	Details	2011/2012 Estimate (3)	Direct Costs (4)	Support Costs (5)
<b>Supervision and Management Special</b>							
<b>Main Code H5001</b>							
	£	£			£	£	£
			<b>1000s</b>	<b>Employees</b>			
1				Housing	262,940	226,340	36,600
2				Finance	13,140		13,140
3				Environmental Services	1,400		1,400
4				Community	51,150	38,930	12,220
5	336,560	343,250		Total Staff Recharges	328,630	265,270	63,360
6	1,291			One-Off Staff Costs			
			<b>1100s</b>	<b>Premises</b>			
7	86	3,000	1121	Fixtures and Fittings	3,000	3,000	
8	155,366	149,000	1131-2	Hired and Contracted Services	141,000	141,000	
9	131,834	155,000	1163	Electricity	145,000	145,000	
10	31,335	35,000	1163	Landlord's lighting	35,000	35,000	
11	173,271	165,000	1164	Gas	155,000	155,000	
12	115,757	30,000	1176	Council Tax	30,000	30,000	
13	2,070	2,000	1178	Water Services	2,000	2,000	
14	92,781	90,000	1181	Cleaners Wages	90,000	90,000	
15	6,815	6,000	1182	Cleaning Materials	6,000	6,000	
16	33,647	28,500	1184	Contract Cleaning	25,100	25,100	
17	6,347	7,500	1185	Window Cleaning	7,500	7,500	
18	12,705	14,000	1188	Cesspool Emptying	14,000	14,000	
19	11,408	11,200	1191	Insurances	11,700	11,700	
			<b>1300s</b>	<b>Supplies and Services</b>			
20	24,528	23,000	1302-5	Equipment and Furniture	23,000	23,000	
21	92	1,000	1332	Printing	200	200	
22	5,449	6,000	1345	Contracted Services	6,000	6,000	
23	3,250	5,810	1351-3	Telephones	5,810	5,810	
24		150	1391	Insurances	165	165	
25	1,283	1,250	1389	Television Services	1,250	1,250	
26	6,481	1,250	1399	Miscellaneous Expenses	1,250	1,250	
			<b>1600s</b>	<b>Support Costs</b>			
27	420	340	1600	Locality Office	80		80
28	8,280	4,590	1600	Computer Cost Recharge	1,780		1,780
29	1,161,056	1,082,840		<b>Gross Expenditure</b>	1,033,465	968,245	65,220
			<b>2000s</b>	<b>Income</b>			
30	4,116	4,900	2300	Fees and Charges	4,900	4,900	
31	14,761	5,000	2705	Rents	15,000	15,000	
32		200	2300	Telephones	200	200	
33	253,696	282,000		Central Heating	282,000	282,000	
34	278,547	276,270		Service Charges	276,270	276,270	
35	551,120	568,370		<b>Total Income</b>	578,370	578,370	
36	£609,936	£514,470		<b>Net Cost to Revenue Account</b>	£455,095	£389,875	£65,220



**Landlord Services**

Ref. No.	2009/2010 Actual (1)	2010/2011 Estimate (2)	Codes	Details	2011/2012 Estimate (3)	Direct Costs (4)	Support Costs (5)
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**Capital Work Expenses  
Main Code H1010**

	£	£			£	£	£
			<b>1000s</b>	<b>Employees</b>			
1				Housing	17,360	8,410	8,950
2				Democratic & Legal	5,200		5,200
3				Finance	6,160		6,160
4	31,240	36,560		Total Staff Recharges	28,720	8,410	20,310
			<b>1300s</b>	<b>Supplies and Services</b>			
5	3,077	3,500	1391	Insurances	3,500	3,500	
6	34,317	40,060		<b>Gross Expenditure</b>	32,220	11,910	20,310
7	£34,317	£40,060		<b>Net Cost to Revenue Account</b>	£32,220	£11,910	£20,310

**Landlord Services**

Ref. No.	2009/2010 Actual (1)	2010/2011 Estimate (2)	Codes	Details	2011/2012 Estimate (3)	Direct Costs (4)	Support Costs (5)
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**Other Income  
Main Code H1000**

	£	£			£	£	£
			<b>2000s</b>	<b>Income</b>			
1	73,077	72,000	2905	Water Rate Commission	74,000	74,000	
				<b>Interest</b>			
2	1,572	3,900	2410	Mortgagors	750	750	
3	<b>£74,649</b>	<b>£75,900</b>		<b>Net Cost to Revenue Account</b>	<b>£74,750</b>	<b>£74,750</b>	<b>£0</b>

**Exchequer Subsidies  
Main Code H1000**

	£	£			£	£	£
			<b>2000s</b>	<b>Income</b>			
1	(10,030,479)	(12,573,180)		Housing Subsidy	(12,828,250)	(12,828,250)	
2	<b>(£10,030,479)</b>	<b>(£12,573,180)</b>		<b>Net Cost to Revenue Account</b>	<b>(£12,828,250)</b>	<b>(£12,828,250)</b>	<b>£0</b>

Star Chamber Findings - List of Reductions Service Variations	2011-2012 Saving/ Income £	Impact Assessment
<p><b>Housing Revenue Account</b></p> <p><i>Staff Savings:</i> Sheltered Housing Administration Officer - delete vacant post Rent Accounts Administrative Assistant - delete vacant post Clerk of Works - delete vacant post Quantity Surveyor - delete vacant post</p> <p><i>Supervision &amp; Management:</i> Reduce Grounds Maintenance non-contract budget Reduce budget for Electricity and Gas in Sheltered Housing Replace Community Safety / Estate Management budget with £50,000 'Big Society' budget Reflect savings achieved on Tenant's Panel Expenses budget Reduce printing budget Savings achieved on Communal Cleaning contract awarded 2010</p> <p><i>Repairs &amp; Maintenance:</i> No % discount negotiated with CHS on Gas Servicing contract Reduce Provision for Common Parts Redecoration to £20,000 Reduce budget for Emersion Heater Upgrades Reduce budget for Tenant Redecoration Scheme from £50,000 to £10,000 Reduce the budget for annual Asbestos Surveys from £100,000 to £50,000 Reduce the budget for Energy Performance Certificates from £50,000 to £30,000 Reduce the budget for Fire Safety Inspection related work from £70,000 to £35,000</p> <p><i>Foresight Savings:</i> MITIE Contract Re-procurement - expected savings in 2011-12 Administrative Savings expected to be achieved in 2011-12 following Foresight Review</p> <p>Growth Items: Staffing for Civica Project</p>	<p>30,000 11,000 35,000 44,000</p> <p>8,000 20,000 20,000 2,000 800 3,400</p> <p>35,000 20,000 20,000 40,000 50,000 20,000 35,000</p> <p>160,000 75,000</p> <p>629,200 (32,000)</p> <p><b>£597,200</b></p>	<p>Administrative efficiencies have been made and remaining work reassigned to other staff Administrative efficiencies have been made and remaining work reassigned to other staff Will procure Clerk of Works services on individual projects as and when required Will procure specialist advice as and when required through capital programme</p> <p>Less resource available for tree/hedge/clearance work. Need to prioritise work. Energy Efficiency measures have helped reduce costs - no impact on customers Change of direction and focussing resources on supporting local self-help initiatives/action Tenants Panel have made savings on printing Efficiencies made Service remains in place - achieved better value for money</p> <p>Better VFM. No change in service Able to scale back internal common parts redecoration programme Upgrade programme largely completed, able to reduce budget without service impact Low take-up of decoration scheme Budget of £10,000 should suffice We now have good Asbestos information on our housing stock - can now scale back budget Reprocuring EPCs - better VFM and fewer needed each year Fire safety inspections and works now up to date. Lower budget needed for future programme</p> <p>No service impact. Market is competitive and better VFM should be achieved To be achieved through service reviews</p>
<b>Total Housing Revenue Account</b>	<b>£597,200</b>	



**Schedule of Housing Revenue Account  
Fees and Charges  
2011/2012**



**Housing Services**  
**Schedule of Fees and Charges for 2011/2012**

Ref. No.	Unit of Charge	VAT Indicator	Existing Charge	Proposed Charge	Explanatory Notes	
			£	£		
<b>Housing Revenue Account</b>						
<b>Supervision and Management Special</b>						
1	Guest Rooms - E P Units - Single	Per Night	OS	10.00	<b>10.00</b>	
2	Guest Rooms - E P Units - Double	Per Night	OS	15.00	<b>15.00</b>	
3	Community Rooms - Residents	Session	OE	12.50	<b>12.50</b>	) Sessions 10am - 1pm ) 2pm - 5pm
4	Community Rooms - Non Resident	Session	OE	32.00	<b>32.00</b>	

Vat Indicator: OS = Standard  
 OE = Exempt  
 OZ = Zero Rated  
 OO = Outside Scope

