

<b>Report of:</b>	<b>Head of Housing and Waste Management</b>
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<b>Portfolio Leader:</b>	<b>Housing</b>
<b>Key Decision:</b>	<b>No</b>
<b>Report Track:</b>	<b>Cabinet: 17/07/14</b>

**CABINET**  
**17 JULY 2014**  
**HOUSING REVENUE ACCOUNT CAPITAL PROGRAMMES 2013-14**  
**AND 2014-15**

**1 Purpose of Report**

- 1.1 To consider the outturn expenditure and use of resources in respect of the 2013-14 Housing Revenue Account (HRA) Capital Programme.
- 1.2 To review in accordance with the Council's agreed Capital Expenditure Control Procedures the 2014-15 Housing Revenue Account (HRA) Capital Programme in the light of the outturn expenditure and use of resources for 2013-14.

**2 Recommendations**

- 2.1 That the position with regard to actual expenditure in respect of the 2013-14 HRA Capital Programme be noted and approval be given to incur £125,488 of additional scheme costs met through the virement of existing resources in respect of the following schemes:-
- |       |   |   |         |
|-------|---|---|---------|
| (i)   | Kitchen Replacement                       | - | £6,698  |
| (ii)  | Structural Reinstatement of PRC Dwellings | - | £70,015 |
| (iii) | Redesign of Communal Entrance Halls       | - | £17,772 |
| (iv)  | Asbestos Testing and Removal              | - | £31,003 |
- 2.2 That the reprogramming/slippage of £319,462 of expenditure from the 2013-14 HRA Capital Programme to the 2014-15 HRA Capital Programme, as agreed by the Head of Housing and Waste Management, for the reasons detailed in Appendix 3 be noted.

- 2.3 That the £167,687 of expenditure which has been brought forward from the 2014-15 HRA Capital Programme, to the 2013-14 HRA Capital Programme, as agreed by the Head of Housing and Waste Management for the reason detailed in Appendix 3 be noted.
- 2.4 That the availability and use of resources in financing the 2013-14 HRA Capital Programme be noted including the £3,875,138 of resources carried forward to 2014-15.
- 2.5 That the current position with regard to estimated expenditure in respect of the 2014-15 HRA Capital Programme be noted and approval be given to incur £96,500 of additional scheme costs met through the virement of existing resources in respect of the following schemes:-
- |      |   |   |         |
|------|---|---|---------|
| (i)  | Structural Reinstatement of PRC Dwellings | - | £60,000 |
| (ii) | Central Heating Programme                 | - | £36,500 |
- 2.6 That the current position regarding the estimated availability of capital resources in 2014-15 is noted.

### **3 Key Issues and Reasons for Recommendation**

- 3.1 This report presents the outturn expenditure and use of resources in respect of the 2013-14 HRA Capital Programme and reviews the 2014-15 HRA Capital Programme in the light of the outturn expenditure and use of resources for 2013-14.
- 3.2 Details of the outturn expenditure for 2013-14 are presented as part of Appendix 1. Actual expenditure at 31 March 2014 was £12,581,009 compared to the revised estimate of £12,800,800 reported to Cabinet on 30 January 2014. The reasons for this decrease of £219,791 are detailed in Appendix 3.
- 3.3 Details of the outturn resources for 2013-14 are presented as part of Appendix 2. A total of £16,456,147 was available at 31 March 2014 compared to £16,729,824 reported to Cabinet on 30 January 2014. The reasons for this decrease of £273,677 are detailed in Appendix 4.
- 3.4 A total of £3,875,138 of capital resources were available after financing the 2013-14 HRA Capital Programme. This compares to £3,929,024 reported to Cabinet on 30 January 2014, a decrease of £53,886. A total of £3,875,138 of unused resources have therefore been carried forward to 2014-15.
- 3.5 Expenditure in respect of the 2014-15 HRA Capital Programme is now estimated to be £13,544,290. This compares to £12,966,000 when Council determined the programme on 12 February 2014. The reasons for this increase of £578,290 are detailed in Appendix 5 and includes £96,500 of additional expenditure for which approval is sought.

- 3.6 Estimated available resources in 2014-15 are now forecast to be £16,923,658. This compares to £16,546,024 when Council determined the programme on 12 February 2014. The reasons for this increase of £377,634 are detailed in Appendix 6.
- 3.7 Following the financing of the estimated 2014-15 HRA Capital Programme, £3,379,368 of resources are anticipated to be available and if not required during 2014-15 will be carried forward to 2015-16.

#### **4 Relationship to Corporate Priorities**

- 4.1 The delivery of the 2013-14 HRA Capital Programme contributed to the following service aims, which formed part of the Housing Portfolio section within the 2013-14 "Place" Priority Delivery Plan:-
- (i) Increase the supply of affordable housing.
  - (ii) Maintain and improve the facilities and energy efficiency of the Council's housing stock.
  - (iii) Support vulnerable Council tenants to live independently in their own homes.
- 4.2 The delivery of the 2014-15 HRA Capital Programme will contribute to the same service aims and is also included as a specific action within the Housing Portfolio section of the agreed 2014-15 "Place" Priority Delivery Plan.

#### **5 Report Detail**

##### **Housing Revenue Account Capital Programme 2013-14**

- 5.1 The 2013-14 HRA Capital Programme was determined by Council on 13 February 2013 and was subsequently reviewed by Cabinet on 25 July 2013, 21 November 2013 and 30 January 2014.
- 5.2 Details of the outturn expenditure in relation to the 2013-14 HRA Capital Programme is presented as part of Appendix 1, whilst details of the capital resources which were available in 2013-14 are presented as part of Appendix 2.
- 5.3 The changes since the last report considered by Cabinet on 31 January 2014 in relation to both estimated available resources and estimated expenditure are summarised below:-

Estimated Position 30 January 2014

	£	£
Resources available		16,729,824
Less estimated expenditure		12,800,800
Resources carried forward (January 2014)		(A) <u>3,929,024</u> (+)

Net Changes in Resources

	£	£
(i) RTB sales (Allowable Attributable Debt)	15,900 (+)	
(ii) Capital Receipts (Land Sales)	9,949 (-)	
(iii) Revenue Contributions to Capital Outlay	36,500 (+)	
(iv) Major Repairs Allowance	177,004 (-)	
(v) Energy Company Obligation Monies	251,521 (-)	
(vi) Transfer from Reserves	156,397 (+)	
(vii) Affordable Housing Grant	44,000 (-)	_____ (-)
		(B) <u>273,677</u>

Net Changes in Expenditure

	£		£
(i) Budget Savings (Appendix 4)	349,870	(+)	
(ii) Additional Authorised Expenditure (Appendix 4)			
(iii) Additional Scheme Costs (Appendix 4)	125,488	(-)	
(iv) Expenditure brought forward from 2014-15 (Appendix 4)	167,687	(-)	
(v) Slippage and reprogramming of Expenditure to 2014-15 (Appendix 4)	319,462	(+)	
(vi) Balance for rounding		(+)	(C) 219,791 (+)
			-----
Resources carried forward (31 March 2014) (A) + (B) + (C)			3,875,138 (+)
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5.4 Following the financing of the 2013-14 HRA Capital Programme £3,875,138 of resources have been carried forward to 2014-15.

5.5 Details of the achievements against the targets in respect of dwelling improvements which resulted from the implementation of the 2013-14 HRA Capital Programme are detailed below:-

	<b>Scheme</b>	<b>Target Outputs 2013-14</b>	<b>Actual Outputs (31 March)</b>	<b>Variance</b>
(a)	External Works	812	813	+1
(b)	Central Heating	265	281	+16
(c)	Replacement of Kitchens	88	88	-
(d)	Replacement of Bathrooms	440	442	+2
(e)	Electrical Upgrading	660	701	+41
(f)	Disabled Facilities Works	98	111	+3

**Housing Revenue Account Capital Programme 2014-15**

5.6 The 2014-15 HRA Capital Programme was determined by Council on 12 February 2014 and has now been revised in the light of the 2013-14 outturn expenditure and use of resources.

5.7 A revised estimate of expenditure commitments in relation to the 2014-15 HRA Capital Programme is presented as part of Appendix 1, whilst details of the

estimated capital resources expected to be available in 2014-15 is presented as part of Appendix 2.

- 5.8 The changes since the agreed programme were determined by Council on 12 February 2014 are summarised below:-

Estimated Position 12 February 2014

	£	£
Resources available		16,546,024
Less Estimated expenditure		12,966,000
Resources carried forward (February 2014)		(A) 3,580,024

Net Changes in Resources

	£	£
(i) Resources carried forward from 2013-14	53,886 (-)	
(ii) Major Repairs Allowance	150,000 (-)	
(iii) Energy Efficiency Obligation Monies	251,520 (+)	
(iv) Transfer from Reserves	440,000 (+)	
(v) Affordable Housing Grant	110,000 (-)	
		(B) 377,634 (+)

Net Changes in Expenditure

	£		£
(i) Budget savings (Appendix 6)	110,000	(+)	
(ii) Additional Authorised Expenditure	440,000	(+)	
(iii) Additional scheme costs	96,500	(-)	
(iv) Expenditure brought forward to 2013-14	167,690	(+)	
(iv) Slippage and Reprogramming of Expenditure to 2014-15 (Appendix 4)	319,460	(-)	
(v) Balance for "rounding"	20	(-)	
			(C) 578,290 (-)
			3,379,368
Resources carried forward (10 July 2014) (A) + (B) + (C)			

5.9 Details of the dwelling improvements which will arise from the 2014-15 programme (as detailed in the Housing Portfolio section of the agreed "Place" Priority Delivery Plan) are set out below:-

**Target Outputs  
(Number of Dwellings)**

External and Environmental Works	830
Kitchen Replacement	90
Bathroom Replacement	310
Central Heating Improvements	255
Electrical Upgrades	510
Window Refurbishment and Double Glazing	740

**6 Implications**

**6.1 Financial**

The financial implications are set out throughout the report.

**6.2 Legal**

The legal implications are set out throughout the report.

**6.3 Human Resources**

None

**6.4 Section 17 (Crime Prevention)**

The refurbishment of the communal entrance halls to the three storey communal entrance flats on the Moss Road Estate undertaken as part of the 2013-14 HRA Capital Programme has positive implications for the prevention of crime and anti-social behaviour.

**6.5 Human Rights Act**

None

**6.6 Data Protection**

None

**6.7 Risk Management**

There are a number of risks associated with the management of the HRA Capital Programme. The Council's agreed Capital Expenditure Control Procedures seek to minimise these risks and include the provision of quarterly monitoring reports to Cabinet.

**6.8 Equality & Diversity**

This report presents the outturn position in respect of the agreed 2013-14 HRA Capital Programme and a review of the agreed 2014-15 HRA Capital Programme and as such do not require a full Equality Impact Assessment as these were undertaken (as part of the HRA Business Plan) when the agreed programmes were determined.

**6.9 Best Value**

None

<b>7 Appendices to the Report</b>
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Appendix 1:	HRA Actual Expenditure 2013-14 and Estimated Expenditure 2014-15
Appendix 2:	HRA Capital Resources 2013-14 and 2014-15
Appendix 3:	2013-14 HRA Capital Programme – Expenditure Variations
Appendix 4:	2013-14 HRA Capital Programme – Resource Variations
Appendix 5:	2014-15 HRA Capital Programme – Expenditure



Variations

Appendix 6:

2014-15 HRA Capital Programme – Resource Variations

**Previous Consideration**

Housing Revenue Account Capital Programmes 2013-14 to 2015-16	Cabinet	31 January 2013 (agreed by Council 13 February 2013)
Housing Revenue Account Capital Programmes 2012-13 and 2013-14	Cabinet	25 July 2013
Review of the Housing Revenue Account Capital Programme 2013-14	Cabinet	21 November 2013
Review of the Housing Revenue Account Capital Programme 2013-14	Cabinet	30 January 2014
Housing Revenue Account Capital Programmes 2014-15 to 2016-17	Cabinet	30 January 2014 (agreed by Council 12 February 2014)

**Background Papers**

ITEM NO. 17.10

[APPENDIX 1](#)

Housing Revenue Account Capital Programme Actual Expenditure 2013-14 and Estimated Expenditure 2014-15

CODE	Scheme Detail	2013-14 Programme Feb 13 £	2013-14 Programme Jan 14 £	2013-14 Programme Actual £	2013-14 Actual Variance £	2014-15 Programme Feb 14 £	2014-15 Programme Jul 14 £	2014-15 Actual Variance £
	<b><u>SUMMARY – HOUSING</u></b>							
	Enabling Role	720,000.00	620,000.00	654,481.40	34,481.40	3,500,000.00	3,941,890.00	441,890.00
	Mandatory Expenditure	466,000.00	475,220.00	471,313.98	-3,906.02	496,000.00	499,910.00	3,910.00
	Improvements	5,241,000.00	5,961,580.00	5,911,339.68	-50,240.32	3,058,000.00	3,159,850.00	101,850.00
	Enhancements	5,733,000.00	5,744,000.00	5,543,873.65	-200,126.35	5,912,000.00	5,942,640.00	30,640.00
	<b>TOTAL</b>	<b>12,160,000.00</b>	<b>12,800,800.00</b>	<b>12,581,008.71</b>	<b>-219,791.29</b>	<b>12,966,000.00</b>	<b>13,544,290.00</b>	<b>578,290.00</b>

**ITEM NO. 17.11**

CODE	Scheme Detail	2013-14 Programme Feb 13 £	2013-14 Programme Jan 14 £	2013-14 Programme Actual £	2013-14 Actual Variance £	2014-15 Programme Feb 14 £	2014-15 Programme Jul 14 £	2014-15 Actual Variance £
	<b><u>ENABLING ROLE</u></b>							
C705	Demolition of Garages	20,000.00	10,000.00		-10,000.00	20,000.00	20,000.00	0.00
C721	Redevelopment of PRC Dwellings (Reema flats Moss Road Estate)	700,000.00	400,000.00	322,114.50	-77,885.50	100,000.00	177,890.00	77,890.00
C752	Repurchase of Vacant former Council Dwellings	0.00	210,000.00	176,000.00	-34,000.00	840,000.00	764,000.00	-76,000.00
C753	Housing Management System			156,366.90	156,366.90	0.00	440,000.00	440,000.00
	Provision of Additional Council Houses	0.00	0.00	0.00	0.00	2,540,000.00	2,540,000.00	0.00
	<b>Sub-Total</b>	<b>720,000.00</b>	<b>620,000.00</b>	<b>654,481.40</b>	<b>34,481.40</b>	<b>3,500,000.00</b>	<b>3,941,890.00</b>	<b>441,890.00</b>

**ITEM NO. 17.12**

CODE	Scheme Detail	2013-14 Programme Feb 13 £	2013-14 Programme Jan 14 £	2013-14 Programme Actual £	2013-14 Actual Variance £	2014-15 Programme Feb 14 £	2014-15 Programme Jul 14 £	2014-15 Actual Variance £
	<b><u>MANDATORY EXPENDITURE</u></b>							
C029	Disabled Facilities Works - Council Dwellings	461,000.00	475,220.00	471,313.98	-3,906.02	491,000.00	494,910.00	3,910.00
C031	Right to Compensation - Tenants Improvements	5,000.00			0.00	5,000.00	5,000.00	0.00
	<b>Sub-Total</b>	<b>466,000.00</b>	<b>475,220.00</b>	<b>471,313.98</b>	<b>-3,906.02</b>	<b>496,000.00</b>	<b>499,910.00</b>	<b>3,910.00</b>

CODE	Scheme Detail	2013-14 Programme Feb 13 £	2013-14 Programme Jan 14 £	2013-14 Programme Actual £	2013-14 Actual Variance £	2014-15 Programme Feb 14 £	2014-15 Programme Jul 14 £	2014-15 Actual Variance £
	<b><u>IMPROVEMENTS</u></b>							
C680	Replacement of Kitchens	605,000.00	430,000.00	436,697.90	6,697.90	463,000.00	463,000.00	0.00
C724	Bathroom Replacement	1,385,000.00	1,501,000.00	1,379,428.86	-121,571.14	1,203,000.00	1,203,000.00	0.00
C699	Central Heating Upgrades:	1,025,000.00	1,123,000.00	1,117,654.90	-5,345.10	892,000.00	933,850.00	41,850.00

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C695	Void Properties - Decent Homes	300,000.00	600,000.00	599,962.56	-37.44	500,000.00	500,000.00	0.00
C610	Structural Reinstatement of PRC Dwellings	1,926,000.00	2,307,580.00	2,377,595.46	70,015.46	0.00	60,000.00	60,000.00
	<b>Sub-Total</b>	<b>5,241,000.00</b>	<b>5,961,580.00</b>	<b>5,911,339.68</b>	<b>-50,240.32</b>	<b>3,058,000.00</b>	<b>3,159,850.00</b>	<b>101,850.00</b>

CODE	Scheme Detail	2013-14 Programme Feb 13 £	2013-14 Programme Jan 14 £	2013-14 Programme Actual £	2013-14 Actual Variance £	2014-15 Programme Feb 14 £	2014-15 Programme Jul 14 £	2014-15 Actual Variance £
	<b><u>ENHANCEMENTS</u></b>							
C692	- Upgrading of Electrical Systems:	628,000.00	628,000.00	579,692.56	-48,307.44	597,000.00	645,310.00	48,310.00
C681	External and Environmental Works	3,466,000.00	3,525,000.00	3,396,738.42	-128,261.58	3,599,000.00	3,659,000.00	60,000.00
C725	Redesign of Communal Entrance Halls	134,000.00	134,000.00	151,771.71	17,771.71	0.00	0.00	0.00
C437	Asbestos Testing and removal	75,000.00	100,000.00	131,003.14	31,003.14	75,000.00	75,000.00	0.00
C728	Contingency for Unforeseen Works	100,000.00	70,000.00		-70,000.00	100,000.00	100,000.00	0.00
C706	Replacement of Housing Service Vehicles	253,000.00	253,000.00	216,981.00	-36,019.00	209,000.00	245,020.00	36,020.00
C729	Provision of Double Glazing	957,000.00	900,000.00	1,067,686.82	167,686.82	1,332,000.00	1,164,310.00	-167,690.00
C740	Replacement of Fire Alarms (Sheltered)	40,000.00	40,000.00	0.00	-40,000.00	0.00	40,000.00	40,000.00
C741	Conversion Works Type 40 Bungalows	80,000.00	80,000.00	0.00	-80,000.00	0.00	0.00	0.00
	Provision of Dropped Kerbs	0.00	14,000.00	0.00	-14,000.00	0.00	14,000.00	14,000.00

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	Sub-Total	5,733,000.00	5,744,000.00	5,543,873.65	-200,126.35	5,912,000.00	5,942,640.00	30,640.00
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**APPENDIX 2**

**HOUSING REVENUE ACCOUNT CAPITAL RESOURCES 2013-14**

	2013-14				2014-15		
	February 2013 £	January 2014 £	Outturn £	Variance £	February 2014 £	June 2014 £	Variance £
Resources B/F	5,528,421	6,426,994	6,426,994		3,929,024	3,875,108	(53,886)
Borrowing					3,022,000	3,022,000	
RTB Sales (Allowable Attributable Debt)	150,000	300,000	315,900	15,900	300,000	300,000	
Capital Receipts Sale of Land	100,000	198,000	188,051	(9,949)	50,000	50,000	
Revenue Contributions to Capital Outlay	4,211,000	5,301,830	5,338,330	36,500	4,541,000	4,541,000	
Major Repairs Allowance	3,211,000	3,211,000	3,033,996	(177,004)	3,203,000	3,053,000	(150,000)
Energy Efficiency Obligation Monies	1,976,000	1,248,000	996,479	(251,521)	1,299,000	1,550,520	251,520
Transfer from Reserves			156,397	156,397		440,000	440,000
Renewal Heat Premium Payment Grant					26,000	26,000	
Affordable Housing Grant		44,000		(44,000)	176,000	66,000	(110,000)
<b>Resources Available</b>	<b>15,176,421</b>	<b>16,729,824</b>	<b>16,456,147</b>	<b>(273,677)</b>	<b>16,546,024</b>	<b>16,923,658</b>	<b>(377,634)</b>
Less Committed Expenditure (HRA Schemes)	12,160,000	12,800,800	12,581,009	(219,791)	12,966,000	13,544,290	578,290

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<b>Resources Carried Forward</b>	<b>3,016,421</b>	<b>3,929,024</b>	<b>3,875,138</b>	<b>(53,886)</b>
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<b>3,580,024</b>	<b>3,379,368</b>	<b>(200,656)</b>
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**2013-14 HRA CAPITAL PROGRAMME – EXPENDITURE VARIATIONS**1. Budget Savings

	<u>Scheme</u>	<u>Budget Saving</u>	<u>Reason</u>
1.1	Demolition of Garages	£10,000	Absence of garage demolitions during 2013-14.
1.2	Bathroom Replacement	£121,571	Budget savings as a result of tenant refusals and reduced requests for showers.
1.3	Void Properties (Decent Homes)	£37	Minor budget saving.
1.4	Contingency for unforeseen works	£70,000	Reduced need for contingency reserve during 2013-14.
1.5	Conversion Works (Type 40 Bungalows)	£80,000	Scheme deleted from the 2013-14 Programme (as agreed by Cabinet 30 January 2014).
1.6	External and Environmental Works	£68,262	Reduced need for external works within the 2013-14 programme.
		<u>£349,870</u>	

2. Additional Authorised Expenditure

	<u>Scheme</u>	<u>Additional Scheme Cost</u>	<u>Reason</u>
2.1	Housing Management System	£156,367	Expenditure in respect of the replacement of the Housing Management IT system included in the HRA Capital Programme in accordance with the Council's agreed Capital Expenditure Control Procedures.
		<u>£156,367</u>	

3. Additional Scheme Costs

	<u>Scheme</u>	<u>Additional Scheme Cost</u>	<u>Reason</u>
3.1	Kitchen Replacement	£6,698	Additional works on site.
3.2	Structural Reinstatement of PRC Dwellings	£70,015	Underestimation of works and fees in respect of the scheme.
3.3	Redesign of Communal Entrance Halls	£17,772	Additional works in relation to conversion of bin stores.
3.4	Asbestos Testing and Removal	£31,003	Additional requirement for asbestos testing and removal in 2013-14.
		<u>£125,488</u>	

4. Expenditure Brought Forward

	<u>Scheme</u>	<u>Expenditure Brought Forward</u>	<u>Reason</u>
4.1	Provision of Double Glazing	£167,687	Additional dwellings brought forward to 2013-14 following the decision of Council on 12 February 2014 to complete the programme in five years.
		<u>£167,687</u>	

5. Slippage and Reprogramming of Scheme Costs to 2014-15

	<u>Scheme</u>	<u>Reprogramming of Scheme Costs</u>	<u>Reason</u>
5.1	Redevelopment of PRC dwellings	£77,885	
5.2	Repurchase of vacant Council houses	£34,000	Reduced cost dwelling purchases during 2013-14.
5.3	Disabled Facilities Works (Council dwellings)	£3,906	Reduced expenditure during 2013-14.

5.4	Central Heating Programmes	£5,345	Reduced expenditure during 2013-14.
5.5	Upgrading of Electrical Systems	£48,307	Re-profiling of the required expenditure on providing additional external lights.
5.6	External and Environmental Works	£60,000	Reduction in anticipated payments programmed for 2013-14.
5.7	Replacement of Housing Service Vehicles	£36,019	Delay in receiving the delivery of a vehicle in 2013-14.
5.8	Replacement of Fire Alarms (Sheltered)	£40,000	Delay in receiving the delivery of a vehicle in 2013-14.
5.9	Provision of Dropped Kerbs	£14,000	Reprogramming of dropped kerb works as a result of access difficulties to the Heantun construction sites.
		<hr/> £319,462 <hr/>	

**2013-14 HRA CAPITAL PROGRAMME – RESOURCE VARIATIONS**1. Increase in Resources

	<u>Resource</u>	<u>Increase</u>	<u>Reason</u>
1.1	RTB Sales (Allowable Attributable Debt)	£15,900	Additional RTB sale during 2013-14.
1.2	Revenue Contributions to Capital Outlay	£36,500	Additional RCCO from savings on the Gas Maintenance budget to meet the cost of retention payments in 2014-15.
1.3	Transfer from Reserves	£156,367	Transfer of resources from the IT reserve to meet the cost of replacing the Housing IT system in 2013-14.
		<u>£208,767</u>	

2. Decrease in Resources

	<u>Resource</u>	<u>Decrease</u>	<u>Reason</u>
2.1	Capital Receipts (Sale of Land)	£9,949	Reduction in anticipated land receipts during 2013-14.
2.2	Major Repairs Allowance	£177,004	Adjustment for depreciation.
2.3	Energy Company Obligation Monies	£251,521	Reprogramming of Energy Efficiency Obligation Monies for payment in 2014-15.
2.4	Affordable Housing Grant	£44,000	Reprogramming of Affordable Housing Grant on two dwelling repurchases for payment in 2014-15.
		<u>£482,474</u>	

**2014-15 HRA CAPITAL PROGRAMME – EXPENDITURE VARIATIONS**1. Additional Scheme Costs

	<u>Scheme</u>	<u>Additional Scheme Cost</u>	<u>Reason</u>
1.1	Structural Reinstatement of PRC Dwellings	£60,000	No budgetary provision for retention payments in 2014-15.
1.2	Central Heating Programmes	£36,500	Additional expenditure for retention payments in 2014-15 (funded from an additional RCCO carried forward from 2013-14.
		<u>£96,500</u>	

2. Additional Authorised Expenditure

	<u>Scheme</u>	<u>Additional Authorised Expenditure</u>	<u>Reason</u>
2.1	Housing Management System	£440,000	Expenditure in respect of the replacement of the Housing Management IT system included in the HRA Capital Programme in accordance with the Council's agreed Capital Expenditure Control Procedures.
		<u>£440,000</u>	

3. Expenditure Brought Forward 2014-15 to 2013-14

3.1 As detailed in Appendix 4 with figures "rounded".

4. Slippage and Reprogramming of Expenditure 2013-14 to 2014-15

4.1 As detailed in Appendix 4 with figures "rounded".

**2014-15 HRA CAPITAL PROGRAMME – RESOURCE VARIATIONS**1. Additional Resources

	<u>Resource</u>	<u>Increase</u>	<u>Reason</u>
1.1	Energy Efficiency Obligation Monies	£251,520	Reprogramming of Energy Efficiency Obligation Monies for payment in 2014-15.
1.2	Transfer from Reserves	£440,000	Transfer of resources from the IT reserve to meet the cost of replacing the Housing IT system in 2014-15.
		<u>£691,520</u>	

2. Decrease in Resources

	<u>Resource</u>	<u>Increase</u>	<u>Reason</u>
2.1	Resources carried forward from 2013-14	£53,916	Reduction in resources carried forward as a result of the 2013-14 outturn.
2.1	Major Repairs Allowance	£150,000	Adjustment for depreciation.
2.3	Affordable Housing Grant	£110,000	Reduction in Affordable Housing Grant due to a lack of qualifying properties available for purchase (as detailed in a separate report).
		<u>£313,916</u>	