

**BABERGH DISTRICT COUNCIL**

**FROM: Head of Finance**

**REPORT NUMBER    **G 173****

**TO: Strategy Committee**

**DATE OF MEETING    10 January 2008**

**COUNCIL HOUSING – REVENUE BUDGET AND CAPITAL PROGRAMME**

**1.    PURPOSE OF REPORT**

The Draft Revenue Budget for 2008/09 and the 3-year Capital Programme for Council Housing are presented for Members consideration. Rent increases next year will be 5.2%, on average, based on the Government’s rent restructuring arrangements. This is to ensure that rents are brought into line with the Registered Social Landlord sector by 2017 (previously 2012).

**2.    RECOMMENDATIONS**

2.1    The draft Council Housing Revenue Budget and proposed charges for services for 2008/09, the revised budget for 2007/08 and the draft Council Housing 3-year Capital Programme as set out in Appendix A be approved.

2.2    That, in relation to the capital programme, the Council continues to use capital receipts from the sale of council houses for General Fund projects, subject to this being considered further as part of the 2009/10 service and financial planning process.

The Committee is asked to consider the above, which will then be subject to the views of the Housing Panel, the Tenants Forum and the Overview & Scrutiny (Community Services) Committee. Final consideration will then be given to the necessary recommendations on the 7 February 2008 for submission to Council on the 22 February.

**3.    FINANCIAL IMPLICATIONS**

3.1    The revised budget for 2007/08 reflects changes in income and expenditure that have arisen since the original budget was approved, which results in less money being available for capital work. That position is repeated in 2008/09.

3.2    The reduction in support to the capital programme is necessary in order to keep the HRA deficit manageable at around £50,000 in both this and next year. Members are reminded that there was an unexpectedly high deficit in 2006/07, which has depleted reserves. At the end of 2008/09, HRA reserves will only be £250,000 above the agreed minimum level of £500,000.

3.3    The Government’s Housing Subsidy proposals indicate lower Maintenance Allowance increases than expected and a reduction in the Major Repairs Allowance. All of this puts extra pressure on the HRA and means that reductions in the capital programme for the next 3 years are necessary.

3.4    Assumptions have been built into the budget for efficiency and other savings and the need for these is becoming a higher priority for the HRA.

- 3.5 The overall position raises the issue of the use of capital receipts from Council House sales to help fund the capital programme. In recent years, support from these has not been necessary as the HRA capital programme has been fully funded and those receipts have been used for the General Fund capital programme. That assumption is continuing.
- 3.6 In terms of rent levels for next year, tenants will pay an average increase of 5.2%, which is similar to the current year. This is in line with Government guidelines. Approximately 70% of tenants receive Housing Benefit.

4. **RISK MANAGEMENT**

- 4.1 This report is most closely associated with Significant Business Risk No.8 – Comprehensive Spending Review. Key risks are set out in the table below:

<b>Risk Description</b>	<b>Likelihood</b>	<b>Seriousness or Impact</b>	<b>Mitigation Measures</b>
Actual income and expenditure does not match budget expectations	Low	Marginal	The proposed revenue budget and capital programme have been revised to reflect current and future plans and the potential finances available. The Housing Panel is now monitoring the budget on a regular basis.
Future Govt. subsidy determinations could be poorer than expected	Significant	Marginal	Consideration to be given to non-supported borrowing and use of capital receipts, although the latter would have an impact on the General Fund capital programme.

5. **KEY INFORMATION**

- 5.1 The overall budget is influenced by the following key aspects:-
  - Annual rent increases under the Government’s rent restructuring arrangements whereby Council house rents are to increase above inflation over a number of years to bring them into line with Housing Association rents
  - The Government’s Housing Subsidy determinations, which include allowances towards management and maintenance costs and major repairs.
  - Capital resources and borrowing requirements
  - Changes in other areas of expenditure and income

- 5.2 The draft revenue budget for 2008/09 as well as the revised budget for the current year is summarised on page 1 of Appendix A attached. Further details of budgets for each service area, charges and the capital programme are shown in the accompanying pages.
- 5.3 The Housing Panel has considered the issues referred to in this report but are yet to consider this report and the draft budget. They and the Tenants Forum will do this, with their views being reported to the Committee in February.
- 5.4 The Housing Panel is aware of the financial position and the impact on the capital programme referred to later in the report. The Panel will scrutinise the repairs and maintenance budget position and consider the need for efficiencies at their next meeting and as part of their role of monitoring the budget during 2008/09.

### **2007/08 Revised Budget**

- 5.5 The following key variations are reflected in the draft revised budget compared to the original budget:
- The increased repairs and maintenance expenditure compared to budget in 2006/07 of £300,000 has been recovered to some extent this year, although costs are still predicted to be £190,000 higher than the approved budget.
  - The main increases relate to the increasingly high costs of void properties of nearly £100,000 and special items of around £70,000 (mainly electrical work, tidying gardens and fences/gates)
  - Rental income is down by £60,000 due to empty (void) properties as a result of the improvement work being undertaken on flats at Sandringham Court and the closure of Clibbon House. Void losses generally are also running at a higher level than in the past.
  - Due to these factors, the revenue contribution available towards the capital programme has been reduced by £160,000
- 5.6 As a result of the above and the unexpected 2006/07 deficit on the HRA, this will mean that reserves as at the 31 March 2007 will be £250,000 less than previously envisaged.
- 5.7 This level of reserves is still adequate but is much closer to the minimum level of £500,000 that is considered appropriate for the HRA.
- 5.8 The budget includes the HRA's share (25%) of the net projected costs of the CAST project, amounting to around £50,000. These costs will reduce in subsequent years, with potential efficiency savings as a result of the BPR voids review that is currently taking place.

### **2008/09 Budget**

- 5.9 The budget for next year incorporates the revenue impact of new service priorities and commitments considered and agreed by the Service and Financial Planning Member Group and the O&S Committees. It also reflects the HRA's share of savings, efficiencies and additional income identified during the service and financial planning process.

- 5.10 Average rents will increase by 5.2% next year, which is the Government limit. This increase is similar to 2007/08 and arises from the Government's Rent Restructuring policy in order to ensure that rents are harmonised with the Registered Social Landlord (RSL) sector by 2017.
- 5.11 The factors that are affecting the 2007/08 budget also affect the budget for 2008/09, although there are new issues also which are explained further below:
- A poor provisional announcement on the Government's maintenance and major repairs allowances (see capital programme section of the report), with an overall reduction in subsidy towards maintenance costs
  - An assumed improvement in the loss of rent income from void/empty properties of £60,000 as a result of the Voids BPR review
  - An assumption that repairs and maintenance costs can be cash-limited at the same level as in 2007/08, again, partly as a result of the Voids BPR review
  - A further, but smaller reduction than in 2007/08 in the revenue contribution to capital expenditure of £28,000
- 5.12 The Housing Panel agrees that a very strongly worded consultation response should be sent to the Government on the subsidy allowances, which will be done. The draft budget is, however, based on the provisional figures announced. Any improvement would be used to help the contribution to capital.
- 5.13 In overall terms, these and other estimated variations in income and expenditure will result in a small estimated deficit on the HRA of just over £50,000, similar to the position in 2007/08. Despite this, reserves will still be at an adequate level.

### **Charges**

- 5.14 The draft charges being proposed in this report are subject to the views of the Housing Panel and the Tenants Forum. There are no major issues affecting the charges this year. Details are provided in Appendix A.

### **Capital Programme**

- 5.15 Details of this are also contained in Appendix A. From this it can be seen that planned spending for the next 3 years is around £3m a year. This is around £250,000 per annum less than previously envisaged (for the reasons set out in the report). That revised programme can be funded by supported borrowing, the Government's Major Repairs Allowance and revenue contributions from the HRA.
- 5.16 A general explanation of the reductions in annual financing available is given below:

Reason	Amount		
	2007/08 £000	2008/09 £000	2009/10 £000
Previous forecast	3,335	3,311	3,317
Lower revenue contribution	-160#	-175	-175*
Lower Major Repairs Allowance	-119#	-100	-52
This draft budget	3,056	3,036	3,090

# Brought forward to 2006/07

\*This depends on future HRA revenue budgets and Govt. subsidy determinations.

5.17 The main changes to the capital programme in 2008/09 are summarised in the table below. Similar changes have been reflected in subsequent years. The factors that have been taking into account in proposing these changes are:

- The need to ensure delivery of the Decent Homes Standard and maintain delivery of the Babergh Standard e.g. insulation
- The ability to extend certain programmes because work identified in the Stock Condition Survey is not materialising at the time and to the extent indicated e.g. rewiring and roofing
- The need to meet the increased demand for disabled adaptations, electrical upgrades, internal plumbing, improvements to sheltered units and major refurbishments

Work	Impact on programme
Contingent Major Repairs	Reduced by £105K per annum
Rewiring	Reduced by £50K per annum
Roofing	Reduced by £155K per annum
Kitchens & bathrooms	Reduced by £115K per annum
Disabled adaptations	Increased by £20K per annum
Electrical upgrades	Increased by £10K per annum
Internal plumbing	Increased by £10K per annum
Dampness & condensation	Increased by £20K per annum
Sheltered units general improvements	Increased by £50K per annum
Major refurbishments	Increased by £40K per annum

The impact of these changes is not critical to the overall delivery of the HRA capital programme, with the main issue being the deferral of some programmes to later years balanced by the ability to address current areas where expenditure demands are increasing.

5.18 In terms of the Council's Redevelopment and Regeneration Programme, it should also be recognised that, in the past, there have been sufficient HRA capital resources to help finance these. Good examples have been the Anglia Estate Regeneration Project and the major renewal work at Sandringham Court. However, there will be very limited, if any, opportunities to fund such schemes from the projected HRA capital programme in the short to medium term.

- 5.19 Other ways have always, of course, been explored of securing funding. This has meant the transfer of ownership of council assets to Housing Associations, as they have access to funding that Babergh does not. Examples of this have been the demolition and redevelopment of the Clibbon House sheltered scheme site and the wholesale redevelopment of the shops and adjoining land at Poplar Road, Great Cornard. Stour House is about to be transferred in order for essential improvements to be done.
- 5.20 As the financial position on the HRA tightens this trend will continue in order to continue with these programmes. Currently a feasibility study into the future of the sheltered housing scheme at Tenterpiece in Lavenham is looking at a Housing Association transfer as the only viable option for securing the necessary improvements and redevelopment.
- 5.21 Appendix A reflects all of the above and reflects a comprehensive review of spending needs in relation to each specific area. This will provide a firmer basis for planning and programming future work, although there will still be the need from time to time to amend programmes and move budgets between financial years to react to changing circumstances. The Housing Panel will monitor the position.
- 5.22 In relation to financing the programme, the revenue costs of supported borrowing are met by Government subsidy. Non-supported borrowing could be undertaken over the 3 years in order to increase the programme but that could be difficult to sustain in the long-term
- 5.23 On a final issue, Members are reminded that there have been sufficient HRA capital resources in recent years to finance the Council Housing capital programme without the need to use any capital receipts from Right to Buy Council House sales. That is no longer the case but the draft budgets before the Committee today assume continued use to support the General Fund Capital Programme. The amounts in question are:

2007/08	£440,000
2008/09	£390,000
2009/10	£340,000
2010/11	£290,000

- 5.24 Any future consideration to using any of the above for the HRA would impact on the General Fund capital programme.

## 6. **APPENDICES**

A – Draft Housing Revenue Account Budget 2008/09 and Revised Budget for 2007/08, charges for 2008/09 and draft Capital Programme

## 7. **BACKGROUND PAPERS**

None

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<b>COUNCIL HOUSING REVENUE BUDGET SUMMARY</b>
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Line	2006/07 Actual £	2007/08 Original £	2007/08 Revised £	2008/09 Budget £
<b>Income:</b>				
1	(11,046,666)	(11,539,380)	(11,481,860)	(12,082,870)
2	(215,953)	(214,070)	(211,940)	(206,810)
3	(1,076,370)	(1,111,480)	(1,112,360)	(1,130,440)
4	<u>(12,338,989)</u>	<u>(12,864,930)</u>	<u>(12,806,160)</u>	<u>(13,420,120)</u>
<b>Expenditure:</b>				
5	3,670,895	3,973,930	3,924,900	4,613,520
6	2,195,007	1,870,370	2,059,190	2,057,600
7	1,662,941	1,861,860	1,866,990	1,851,770
8	1,497,526	1,493,050	1,545,590	1,518,310
9	135,237	141,580	119,130	109,080
10	3,142,645	3,160,190	3,391,040	3,395,940
11	615,693	584,230	616,740	592,030
12	<u>12,919,944</u>	<u>13,085,210</u>	<u>13,523,580</u>	<u>14,138,250</u>
13	580,955	220,280	717,420	718,130
<b>Appropriations:</b>				
14	531,550	563,000	403,000	375,000
15	(963,040)	(957,790)	(1,187,740)	(1,235,090)
16	152,144	212,620	124,290	195,790
17	<u>301,609</u>	<u>38,110</u>	<u>56,970</u>	<u>53,830</u>
<b>HRA Reserve</b>				
18	1,158,863	1,089,133	857,254	800,284
19	(301,609)	(38,110)	(56,970)	(53,830)
20	<u>857,254</u>	<u>1,051,023</u>	<u>800,284</u>	<u>746,454</u>



**Council Housing -  
Service Charges and Other Income**

Line	2006/07	2007/08		2008/09
	Actual £	Original £	Revised £	Budget £
21 Heating Charges	(137,908)	(142,740)	(143,020)	(143,140)
22 Service & Facility Charges	(794,968)	(811,500)	(808,150)	(828,540)
23 Contribution Towards Expenditure	(137,999)	(154,390)	(155,760)	(154,810)
24 Other Income	(5,496)	(2,850)	(5,430)	(3,950)
<b>Total Service Charges and Other Income</b>	<b>(1,076,371)</b>	<b>(1,111,480)</b>	<b>(1,112,360)</b>	<b>(1,130,440)</b>

**Council Housing -  
Repairs, Supervision and Management**

	2006/07	2007/08		2008/09
	Actual £	Original £	Revised £	Budget £
<b>Repairs &amp; Maintenance - Planned &amp; Responsive</b>				
25 Responsive Repairs	524,784	382,790	437,790	439,290
Other Maintenance & Servicing for Tenants - responsive	20,879	34,390	21,640	24,540
26 Tenancy Charges (voids)-responsive	381,169	295,500	390,300	348,300
27 Special Items - responsive	263,966	185,230	256,250	257,060
Other Maintenance & Servicing for Tenants - planned	374,842	399,300	367,300	389,200
29 Pre-paint & External Painting - planned	317,035	313,500	315,500	328,500
	<b>1,882,675</b>	<b>1,610,710</b>	<b>1,788,780</b>	<b>1,786,890</b>
<b>Supervision &amp; Maintenance - General</b>				
31 Supervision & Management	(31,661)	31,700	21,700	22,360
32 Rent Collection	(13,499)	(19,220)	(14,900)	(15,690)
<b>Supervision &amp; Management - Special Services</b>				
33 Sheltered Units	674,432	676,760	719,820	705,200
34 Homeless Units	173,567	159,040	166,640	158,860
35 Communal Services	16,900	21,160	15,500	18,660
36 Estate Sewage Disposal	16,273	17,480	17,660	18,220
37 Amenity Areas	255,092	280,850	292,720	286,990
38 Estate Roads & Footpaths	5,350	6,660	6,660	6,780
39 Operational & Support Services	2,425,532	2,529,900	2,497,130	2,527,270
<b>Total Repairs, Supervision &amp; Management</b>	<b>5,355,474</b>	<b>5,225,280</b>	<b>5,471,770</b>	<b>5,427,680</b>
<b>As per Summary</b>				
Repairs & Maintenance - Planned & Responsive	2,195,007	1,870,370	2,059,190	2,057,600
Supervision & Maintenance - General	1,662,941	1,861,860	1,866,990	1,851,770
Supervision & Management - Special Services	1,497,526	1,493,050	1,545,590	1,518,310
	<b>5,355,474</b>	<b>5,225,280</b>	<b>5,471,770</b>	<b>5,427,680</b>



**Council Housing -  
Other Costs**

Line	2006/07	2007/08		2008/09
	Actual £	Original £	Revised £	Budget £
40 Rent, Rates, Taxes & Other Charges	40,872	46,830	42,850	43,900
41 Operating Lease Payments	26,587	22,340	4,240	4,240
42 Provision for Bad & Doubtful Debts	22,086	11,550	11,550	11,550
43 Transfer to General Fund re Housing Benefit Costs	45,693	60,860	60,490	49,390
<b>Total Other Costs</b>	<b>135,238</b>	<b>141,580</b>	<b>119,130</b>	<b>109,080</b>

**Council Housing -  
Capital Financing**

	2006/07	2007/08		2008/09
	Actual £	Original £	Revised £	Budget £
44 Debt Management Amortised Premiums & Interest on	39,580	42,230	42,980	44,880
45 Loan Premium	349,378	336,740	347,700	326,550
46 Investment Income	(47,160)	(44,160)	(49,210)	(43,110)
47 Loan Charges & Lease Interest	221,687	249,420	275,270	263,710
48 Appropriations	52,208	0	0	0
<b>Total Capital Financing</b>	<b>615,693</b>	<b>584,230</b>	<b>616,740</b>	<b>592,030</b>

Appendix A

PROPOSED HOUSING REVENUE ACCOUNT CHARGES FOR 2008/09

**Service charges - incorporating  
Accommodation and Supporting People  
charges**

New charges in 2007/08 only apply to new tenants since 1st April 2004, existing tenants are protected to inflation linked increases only.

**Sheltered Accommodation**

Very Sheltered Accommodation - Level One

William Wood House

Supporting People 40.10 } Accommodation 28.80 2007/08 Total Service Charge 68.90 Supporting People 41.66 } Accommodation 29.92 2008/09 Total Service Charge 71.58

Sydney Brown Court

38.94 } 67.74 40.46 } 70.38

Other Sheltered Accommodation

- Level Two

Steeds Meadow

27.18 } 27.18 28.24 } 28.24

Elizabeth Court

27.67 } 27.67 28.75 } 28.75

Playford Court

24.69 } 24.69 25.65 } 25.65

Clibbon House

- } - - } -

- Levels Three and Four

Springlands

24.76 } 31.97 25.73 } 33.22

Tenterpiece

24.92 } 32.13 25.89 } 33.38

Parkers Way

19.29 } 26.50 20.04 } 27.53

Hill House

32.70 } 39.91 33.98 } 41.47

Grimwood Corner

19.71 } 26.92 20.48 } 27.97

Newell Court

20.41 } 27.62 21.21 } 28.70

Clover Court

39.83 } 47.04 41.38 } 48.87

Gayford Court

20.26 } 27.47 21.05 } 28.54

Tayler Close

18.62 } 25.83 19.35 } 26.84

Samford Close

30.73 } 37.94 31.93 } 39.42

Angel Street

16.02 } 23.23 16.64 } 24.13

Ash Street

31.16 } 38.37 32.38 } 39.87

Spring Street

22.63 } 29.84 23.51 } 31.00

Inkerman Terrace

22.41 } 29.62 23.28 } 30.77

Bradfield Avenue

15.29 } 22.50 15.89 } 23.38

**Homeless Units**

Stour House, Sudbury:

- 1 person unit - 53.69 53.69 - 55.78 55.78

- 2 person unit - 60.45 60.45 - 62.81 62.81

Old School House, Hadleigh:

- 1 person unit - 40.37 40.37 - 41.94 41.94

- 2 person unit - 45.29 45.29 - 47.06 47.06

Appendix A

PROPOSED HOUSING REVENUE ACCOUNT CHARGES FOR 2008/09						
<u>Light &amp; Heat (Private Rooms and Communal Areas)</u>			2007/08 Total Light & Heat Charge			2008/09 Total Light & Heat Charge
	Private Rooms	Communal Areas		Private Rooms	Communal Areas	
- Level One Bedsits (Very Sheltered Accommodation)	6.36	2.18	8.54	6.61	2.27	8.88
- Level One Non-Bedsits (Very Sheltered Accommodation)	12.72	4.38	17.10	13.22	4.55	17.77
- Level Two Bedsits (Sheltered Accommodation)	4.62	1.44	6.07	4.80	1.50	6.30
- Level Two Non-Bedsits (Sheltered Accommodation)	9.25	2.89	12.14	9.61	3.00	12.61
- Level Three, where applicable, Bedsits (Sheltered Accommodation)	5.12	0.46	5.58	5.32	0.48	5.80
- Level Three, where applicable, Non-Bedsits (Sheltered Accommodation)	10.23	0.94	11.17	10.63	0.98	11.61
- Homeless Units Bedsits	3.43	1.14	4.56	3.56	1.18	4.74
- Homeless Units Non-Bedsits	6.87	2.29	9.16	7.14	2.38	9.52
<b><u>Furnishing Charges</u></b>			<b>2007/08</b>			<b>2008/09</b>
<u>Homeless Units</u>						
- 1 Person Unit			4.63			4.81
- 2 Person Unit			5.54			5.76
<b><u>Garage Rents</u></b>						
Garages casually let to council tenants			5.39			5.66
Garages casually let to private tenants			6.77			7.11

Appendix A

Council Housing - Capital Programme

	2007/08	COUNCIL HOUSING SCHEMES	2008/09	Future Years	Total
	£	Planned Maintenance Programmes	£	/ Reserve	Cost of
				£	Schemes
					£
1	150,030	Rewiring	169,700	369,700	689,430
2	140,790	Roofing	212,910	413,820	767,520
3	191,160	Doors and Windows	215,660	444,340	851,160
4	414,170	Central Heating	278,070	559,320	1,251,560
5	545,780	Kitchens/bathrooms	705,180	1,435,180	2,686,140
6	46,300	Garage doors	45,150	90,300	181,750
7	110,460	Fences/Gates	169,360	358,360	638,180
8	150,630	Paths/Walls	176,130	352,260	679,020
9	41,840	Common Areas	41,840	83,680	167,360
10	223,720	Disabled Adaptations	243,300	489,940	956,960
11	20,000	Electrical Works	10,000	20,000	50,000
12	10,000	Internal Plumbing	10,000	20,000	40,000
13	20,000	Dampness and Condensation	20,000	40,000	80,000
14	108,900	Decent Homes - Improvements	100,000	40,000	248,900
15		Contingent Major Repairs		245,000	245,000
16	<u>2,173,780</u>	<b>Total Planned Maintenance</b>	<u>2,397,300</u>	<u>4,961,900</u>	<u>9,532,980</u>

## Appendix A

<b>Council Housing - Capital Programme</b>					
	<b>2007/08</b>	<b>COUNCIL HOUSING SCHEMES</b>	<b>2008/09</b>	<b>Future Years / Reserve</b>	<b>Total Cost of Schemes</b>
	<b>£</b>	<b>Other Programmes</b>	<b>£</b>	<b>£</b>	<b>£</b>
17	1,000	Stour House			1,000
18	73,880	* Conversions/Adaptations	35,580	71,160	180,620
19	126,030	* Sheltered Units - General Imps.	79,340	133,360	338,730
20	68,060	* Smoke Alarms (Babergh Standard)	60,000	120,000	248,060
21	2,000	* Insulation Improvements (Babergh Standard)	52,000	129,000	183,000
22	70,510	* Street parking improvements	38,680	67,480	176,670
23	2,200	Anglia Estate Imps. and Drainage Gt. Cornard			2,200
24	75,000	* Major Refurbishments	60,000	120,000	255,000
25	74,440	* Parking areas/Estate impms./Estate maintenance	71,430	116,430	262,300
26	180,670	* Structural Works	180,670	434,670	796,010
27	6,500	* Sewage Treatment works			6,500
28	89,300	* Software/Surveys	19,000	41,000	149,300
29	84,000	* Additional ICT Projects	22,000		106,000
30	28,630	* Regeneration Schemes	20,000	40,000	88,630
<b>31</b>	<b>3,056,000</b>	<b>TOTAL COUNCIL HOUSING SCHEMES</b>	<b>3,036,000</b>	<b>6,235,000</b>	<b>12,327,000</b>

<b>Total Investment Programme - Proposed Financing</b>					
	<b>2007/08</b>	<b>PROPOSED FINANCING</b>	<b>2008/09</b>	<b>Future Years / Reserve</b>	
	<b>£</b>		<b>£</b>	<b>£</b>	
32	550,000	Borrowing - supported	550,000	1,100,000	
33	403,000	Revenue	375,000	750,000	
34	953,000	<b>TOTAL CAPITAL EXPENDITURE</b>	925,000	1,850,000	
35	2,103,000	Major Repairs Allowance	2,111,000	4,385,000	
<b>36</b>	<b>3,056,000</b>	<b>TOTAL INVESTMENT</b>	<b>3,036,000</b>	<b>6,235,000</b>	

Schemes marked " \* " to be subject to a detailed report before implementation except where already fully approved in the 3 year Housing Strategy or as provided under financial regulations or delegation arrangements.