

**HOUSING GENERAL FUND**  
**REVENUE ACCOUNT FOR YEAR ENDED 31st MARCH 2016**

ANNEXE 1

<b>SUMMARY OF NET EXPENDITURE BY PROGRAMME AREA</b>					
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Actual v Revised Over / (Under)</b>	
	£	£	£	£	%
Home Ownership	16,040	17,070	294,270	277,200	1,623.9
Housing Sub-Regional Work	2,500	0	0	0	0.0
Private Sector Improvements	491,030	585,190	251,605	(333,585)	(57.0)
Home Improvement Agency	137,390	119,870	111,526	(8,344)	(7.0)
Contributions to HRA	647,510	607,450	605,976	(1,474)	(0.2)
Private Housing Admin	101,980	106,170	101,818	(4,352)	(4.1)
<b>Homes &amp; Neighbour. Total</b>	<b>1,396,450</b>	<b>1,435,750</b>	<b>1,365,195</b>	<b>(70,555)</b>	<b>(4.9)</b>

<b>SUBJECTIVE ANALYSIS</b>					
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Actual v Revised Over / (Under)</b>	
	£	£	£	£	%
<b>Expenditure:</b>					
Employees	222,360	222,520	222,489	(31)	(0.0)
Premises Related	13,020	13,120	13,660	540	4.1
Transport	5,020	4,750	5,645	895	18.8
Supplies and Services	102,660	28,720	16,446	(12,274)	(42.7)
Central/Dept. Support	68,370	65,710	64,833	(877)	(1.3)
Customer Service Charges	1,060	1,200	1,200	0	0.0
Capital Charges	473,000	566,000	515,545	(50,455)	(8.9)
Contributions to HRA	647,510	607,450	605,976	(1,474)	(0.2)
Gross Expenditure	1,533,000	1,509,470	1,445,794	(63,676)	(4.2)
<b>Income:</b>					
Fees and Charges	(120,450)	(57,620)	(64,499)	(6,879)	(11.9)
Recharges and Other	(16,100)	(16,100)	(16,100)	0	0.0
Total Income	(136,550)	(73,720)	(80,599)	(6,879)	9.3
<b>Net Expenditure</b>	<b>1,396,450</b>	<b>1,435,750</b>	<b>1,365,195</b>	<b>(70,555)</b>	<b>(4.9)</b>

**HOUSING GENERAL FUND**  
**REVENUE ACCOUNT FOR YEAR ENDED 31st MARCH 2016**

<b>CONTROLLABLE EXPENDITURE BY PROGRAMME AREA</b>					
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Actual v Revised Over / (Under)</b>	
	£	£	£	£	%
Home Ownership	8,100	8,690	3,450	(5,240)	(60.3)
Housing Sub-Regional Work	2,500	0	0	0	0.0
Home Improvement Agency	115,870	106,330	98,075	(8,255)	(7.8)
Contributions to HRA	647,510	607,450	605,976	(1,474)	(0.2)
Private Housing Admin	96,140	96,470	92,216	(4,254)	(4.4)
<b>Homes &amp; Neighbour. Total</b>	<b>870,120</b>	<b>818,940</b>	<b>799,717</b>	<b>(19,223)</b>	<b>(2.3)</b>
<b>NON - CONTROLLABLE EXPENDITURE - INTERNAL RECHARGES</b>					
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Actual v Revised Over / (Under)</b>	
	£	£	£	£	%
Home Ownership	7,940	8,380	7,820	(560)	(6.7)
Private Sector Improvements	18,030	19,190	19,060	(130)	(0.7)
Home Improvement Agency	21,520	13,540	13,451	(89)	(0.7)
Private Housing Admin	5,840	9,700	9,602	(98)	1.0
<b>Homes &amp; Neighbour. Total</b>	<b>53,330</b>	<b>50,810</b>	<b>49,933</b>	<b>(877)</b>	<b>(1.7)</b>
<b>NON - CONTROLLABLE EXPENDITURE - CAPITAL CHARGES (net)</b>					
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Actual v Revised Over / (Under)</b>	
	£	£	£	£	%
Home Ownership	0	0	283,000	283,000	0.0
Private Sector Improvements	473,000	566,000	232,545	(333,455)	(58.9)
<b>Homes &amp; Neighbour. Total</b>	<b>473,000</b>	<b>566,000</b>	<b>515,545</b>	<b>(50,455)</b>	<b>(8.9)</b>
<b>Portfolio Total</b>	<b>1,396,450</b>	<b>1,435,750</b>	<b>1,365,195</b>	<b>(70,555)</b>	<b>(4.9)</b>

**HOUSING GENERAL FUND**  
**REVENUE ACCOUNTS FOR YEAR ENDED 31st MARCH 2016**

	<b>2015/16</b>		
	Original £	Revised £	Actual £
<b><u>PROGRAMME AREA - HOME OWNERSHIP</u></b>			
<b><u>Land Disposal - Cost Centre 0363</u></b>			
Central and Departmental Support	6,750	6,940	6,340
<b>NET</b>	<b>6,750</b>	<b>6,940</b>	<b>6,340</b>
<b><u>Housing Act Advances - Cost Centre 0364</u></b>			
Supplies and Services	8,100	8,690	3,450
<b>Net Controllable</b>	<b>8,100</b>	<b>8,690</b>	<b>3,450</b>
Central and Departmental Support	1,190	1,440	1,480
<b>NET</b>	<b>9,290</b>	<b>10,130</b>	<b>4,930</b>
<b><u>Loans &amp; Grants to RSLs- Cost Centre 0366</u></b>			
Capital Charges	0	0	283,000
	<b>0</b>	<b>0</b>	<b>283,000</b>
<b>NET</b>	<b>16,040</b>	<b>17,070</b>	<b>294,270</b>
<b><u>PROGRAMME AREA - HOUSING SUB-REGIONAL WORK</u></b>			
<b><u>Housing Sub-Regional Work - Cost Centre 0368</u></b>			
Supplies and Services	2,500	0	0
Controllable Income	0	0	0
<b>Net Controllable</b>	<b>2,500</b>	<b>0</b>	<b>0</b>
<b>NET</b>	<b>2,500</b>	<b>0</b>	<b>0</b>
<b><u>PROGRAMME AREA - PRIVATE SECTOR IMPROVEMENTS</u></b>			
<b><u>Improvement Grants - Cost Centre 0367</u></b>			
Controllable Income	0	0	0
<b>Net Controllable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Central and Departmental Support	18,030	19,190	19,060
Capital Charges	473,000	566,000	232,545
	<b>491,030</b>	<b>585,190</b>	<b>251,605</b>
<b><u>Decent Homes Revenue Work - Cost Centre 0370</u></b>			
Supplies & Services	70,000	0	0
Controllable Income	(70,000)	0	0
<b>Net Controllable</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET</b>	<b>491,030</b>	<b>585,190</b>	<b>251,605</b>

	2015/16		
	Original £	Revised £	Actual £
<b><u>PROGRAMME AREA</u></b> <b><u>HOME IMPROVEMENT AGENCY</u></b> <b><u>Cost Centre 0362</u></b>			
Employee Expenses	106,020	105,500	<b>106,285</b>
Premises Related Expenses	7,740	7,800	<b>8,120</b>
Transport Related Expenses	3,150	3,980	<b>3,805</b>
Supplies and Services	11,960	11,050	<b>7,091</b>
Agency & Contracted Services	0	0	<b>0</b>
Controllable Income	(13,000)	(22,000)	<b>(27,226)</b>
<b>Net Controllable</b>	<b>115,870</b>	<b>106,330</b>	<b>98,075</b>
Central and Departmental Support	21,520	13,540	<b>13,451</b>
Recharge Income	0	0	<b>0</b>
<b>NET</b>	<b>137,390</b>	<b>119,870</b>	<b>111,526</b>
<b><u>PROGRAMME AREA</u></b> <b><u>CONTRIBUTION TO HOUSING REVENUE ACCOUNT</u></b> <b><u>Cost Centres 0371/0373/0374/0375/0376</u></b>			
Homelessness	377,420	359,470	<b>357,476</b>
Maintenance of Grassed Areas	167,210	167,800	<b>168,150</b>
<b>Social Services use of Communal Rooms</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>General Fund use of Community Rooms</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
Private Sector Initiatives	50,560	51,360	<b>51,530</b>
Tenant Participation	23,500	0	<b>0</b>
Careline	12,820	12,820	<b>12,820</b>
<b>NET</b>	<b>647,510</b>	<b>607,450</b>	<b>605,976</b>
<b><u>PROGRAMME AREA - PRIVATE HOUSING ADMINISTRATION</u></b> <b><u>Cost Centre 0262</u></b>			
Employee Expenses	116,340	117,020	<b>116,204</b>
Premises Related Expenditure	5,280	5,320	<b>5,540</b>
Transport Related Expenses	1,870	770	<b>1,840</b>
Supplies and Services	10,100	8,980	<b>5,905</b>
Controllable Income	(37,450)	(35,620)	<b>(37,273)</b>
<b>Net Controllable</b>	<b>96,140</b>	<b>96,470</b>	<b>92,216</b>
Central and Departmental Support	21,940	25,800	<b>25,702</b>
Capital Charges	0	0	<b>0</b>
Recharge Income	(16,100)	(16,100)	<b>(16,100)</b>
<b>NET</b>	<b>101,980</b>	<b>106,170</b>	<b>101,818</b>

## HOUSING GENERAL FUND - VARIANCE ANALYSIS 2015/16

Programme Area / Service	Budget Head	Over / (Under) Budget £'000	Carry Fwd Requests £'000	Recurring Over/Under) £'000
Home Ownership	LAMS financial guarantee payment lower than anticipated	(5)		
-do-	Change in accounting treatment of loans & grants to RSLs (offset by an equivalent reduction on Private Sector Improvements below)	283		
-do-	Net reduction in support service charges	(1)		
Total Non - Controllable		277		
<b>Home Ownership Total</b>		277	0	0
Improvement Grants	Change in accounting treatment of loans & grants to RSLs (offset by equivalent increase on Home Ownership above)	(283)		
-do-	Slippage in the capital programme - Expenditure/grants usage difficult to predict with accuracy as demand-led.	(51)		
Total Non - Controllable		(334)		
<b>Private Sector Improvements Total</b>		(334)	0	0
Home Improve. Agency	Training costs higher than forecast	1		
-do-	Cost of supplies & services lower than estimated	(4)		
-do-	Increased income	(5)		
Total Controllable		(8)		
<b>Home Improvement Agency Total</b>		(8)	0	0
Contributions to HRA	Reduced Homelessness Charge	(1)		0
Total Controllable		(1)		
<b>General Fund Contributions to HRA Total</b>		(1)	0	0
Private Housing Admin.	Training costs lower than anticipated	(1)		
-do-	Transport costs higher than estimated	1		
-do-	Cost of supplies & services lower than estimated	(3)		
-do-	Income higher than forecast	(2)		
Total Controllable		(5)		
<b>Private Housing Admin. Total</b>		(5)	0	0
<b>Services Total</b>		<b>(71)</b>	<b>0</b>	<b>0</b>