

HOUSING GENERAL FUND
REVENUE ACCOUNT FOR YEAR ENDED 31st MARCH 2015

ANNEXE 1

SUMMARY OF NET EXPENDITURE BY PROGRAMME AREA					
	Original Budget	Revised Budget	Actual	Actual v Revised Over / (Under)	
	£	£	£	£	%
Home Ownership	18,920	15,860	76,348	60,488	381.4
Housing Sub-Regional Work	2,500	0	0	0	0.0
Private Sector Improvements	324,600	654,820	569,798	(85,022)	(13.0)
Home Improvement Agency	128,300	138,780	155,844	17,064	12.3
Contributions to HRA	624,150	629,110	624,423	(4,687)	(0.7)
Private Housing Admin	95,320	98,940	105,734	6,794	6.9
Homes & Neighbour. Total	1,193,790	1,537,510	1,532,147	(5,363)	(0.3)

SUBJECTIVE ANALYSIS					
	Original Budget	Revised Budget	Actual	Actual v Revised Over / (Under)	
	£	£	£	£	%
Expenditure:					
Employees	187,770	205,090	232,374	27,284	13.3
Premises Related	12,720	13,540	14,369	829	6.1
Transport	10,820	4,970	4,414	(556)	(11.2)
Supplies and Services	128,020	107,650	23,275	(84,375)	(78.4)
Central/Dept. Support	67,720	63,400	61,168	(2,232)	(3.5)
Customer Service Charges	1,400	1,080	1,080	0	0.0
Capital Charges	307,000	637,000	612,938	(24,062)	(3.8)
Contributions to HRA	624,150	629,110	624,423	(4,687)	(0.7)
Gross Expenditure	1,339,600	1,661,840	1,574,041	(87,799)	(5.3)
Income:					
Fees and Charges	(129,870)	(108,390)	(25,954)	82,436	76.1
Recharges and Other	(15,940)	(15,940)	(15,940)	0	0.0
Total Income	(145,810)	(124,330)	(41,894)	82,436	(66.3)
Net Expenditure	1,193,790	1,537,510	1,532,147	(5,363)	(0.3)

HOUSING GENERAL FUND
REVENUE ACCOUNT FOR YEAR ENDED 31st MARCH 2015

CONTROLLABLE EXPENDITURE BY PROGRAMME AREA					
	Original Budget	Revised Budget	Actual	Actual v Revised Over / (Under)	
	£	£	£	£	%
Home Ownership	8,120	8,100	8,556	456	5.6
Housing Sub-Regional Work	2,500	0	0	0	0.0
Home Improvement Agency	98,540	122,460	140,386	17,926	14.6
Contributions to HRA	624,150	629,110	624,423	(4,687)	(0.7)
Private Housing Admin	100,300	92,300	99,536	7,236	7.8
Homes & Neighbour. Total	833,610	851,970	872,901	20,931	2.5
NON - CONTROLLABLE EXPENDITURE - INTERNAL RECHARGES					
	Original Budget	Revised Budget	Actual	Actual v Revised Over / (Under)	
	£	£	£	£	%
Home Ownership	10,800	7,760	6,792	(968)	(12.5)
Private Sector Improvements	17,600	17,820	17,860	40	0.2
Home Improvement Agency	29,760	16,320	15,458	(862)	(5.3)
Private Housing Admin	(4,980)	6,640	6,198	(442)	6.7
Homes & Neighbour. Total	53,180	48,540	46,308	(2,232)	(4.6)
NON - CONTROLLABLE EXPENDITURE - CAPITAL CHARGES (net)					
	Original Budget	Revised Budget	Actual	Actual v Revised Over / (Under)	
	£	£	£	£	%
Home Ownership	0	0	61,000	61,000	0.0
Private Sector Improvements	307,000	637,000	551,938	(85,062)	(13.4)
Homes & Neighbour. Total	307,000	637,000	612,938	(24,062)	(3.8)
Portfolio Total	1,193,790	1,537,510	1,532,147	(5,363)	(0.3)

HOUSING GENERAL FUND
REVENUE ACCOUNTS FOR YEAR ENDED 31st MARCH 2015

	2014/15		
	Original £	Revised £	Actual £
<u>PROGRAMME AREA - HOME OWNERSHIP</u>			
<u>Land Disposal - Cost Centre 0363</u>			
Central and Departmental Support	9,590	6,590	6,190
NET	9,590	6,590	6,190
<u>Housing Act Advances - Cost Centre 0364</u>			
Supplies and Services	8,120	8,100	8,556
Net Controllable	8,120	8,100	8,556
Central and Departmental Support	1,210	1,170	602
NET	9,330	9,270	9,158
<u>Loans & Grants to RSLs- Cost Centre 0366</u>			
Capital Charges	0	0	61,000
	0	0	61,000
NET	18,920	15,860	76,348
<u>PROGRAMME AREA - HOUSING SUB-REGIONAL WORK</u>			
<u>Housing Sub-Regional Work - Cost Centre 0368</u>			
Supplies and Services	2,500	0	0
Controllable Income	0	0	0
Net Controllable	2,500	0	0
NET	2,500	0	0
<u>PROGRAMME AREA - PRIVATE SECTOR IMPROVEMENTS</u>			
<u>Improvement Grants - Cost Centre 0367</u>			
Controllable Income	0	0	0
Net Controllable	0	0	0
Central and Departmental Support	17,600	17,820	17,860
Capital Charges	307,000	637,000	551,938
	324,600	654,820	569,798
<u>Decent Homes Revenue Work - Cost Centre 0370</u>			
Supplies & Services	90,000	70,000	380
Controllable Income	(90,000)	(70,000)	(380)
Net Controllable	0	0	0
NET	0	0	0
NET	324,600	654,820	569,798

	2014/15		
	Original £	Revised £	Actual £
<u>PROGRAMME AREA</u> <u>HOME IMPROVEMENT AGENCY</u> <u>Cost Centre 0362</u>			
Employee Expenses	104,120	113,740	139,854
Premises Related Expenses	7,670	8,050	8,316
Transport Related Expenses	7,720	3,120	3,144
Supplies and Services	16,300	21,960	9,133
Agency & Contracted Services	0	0	0
Controllable Income	(37,270)	(24,410)	(20,061)
Net Controllable	98,540	122,460	140,386
Central and Departmental Support	29,760	16,320	15,458
Recharge Income	0	0	0
NET	128,300	138,780	155,844
<u>PROGRAMME AREA</u> <u>CONTRIBUTION TO HOUSING REVENUE ACCOUNT</u> <u>Cost Centres 0371/0373/0374/0375/0376</u>			
Homelessness	359,420	361,950	360,636
Maintenance of Grassed Areas	165,740	164,920	165,480
Social Services use of Communal Rooms	8,000	8,000	8,000
General Fund use of Community Rooms	8,000	8,000	8,000
Private Sector Initiatives	48,330	50,250	49,630
Tenant Participation	20,920	23,300	22,226
Careline	13,740	12,690	10,451
NET	624,150	629,110	624,423
<u>PROGRAMME AREA - PRIVATE HOUSING ADMINISTRATION</u> <u>Cost Centre 0262</u>			
Employee Expenses	83,650	91,350	92,520
Premises Related Expenditure	5,050	5,490	5,673
Transport Related Expenses	3,100	1,850	1,270
Supplies and Services	11,100	7,590	5,586
Controllable Income	(2,600)	(13,980)	(5,513)
Net Controllable	100,300	92,300	99,536
Central and Departmental Support	10,960	22,580	22,138
Capital Charges	0	0	0
Recharge Income	(15,940)	(15,940)	(15,940)
NET	95,320	98,940	105,734

HOUSING GENERAL FUND - VARIANCE ANALYSIS 2013/14

Programme Area / Service	Budget Head	Over / (Under) Budget £'000	Carry Fwd Requests £'000	Recurring Over/Under) £'000
Home Ownership -do-	Change in accounting treatment of loans & grants to RSLs (offset by equivalent reduction on Improvement Grants below) net reduction in support service charges	61 (1)		
Total Non - Controllable		60		
Home Ownership Total		60	0	0
Improvement Grants -do-	Change in accounting treatment of loans & grants to RSLs (offset by equivalent increase on Home Ownership above) Slippage in the capital programme - Expenditure/grants usage difficult to predict with accuracy as demand-led.	(61) (24)		
Total Non - Controllable		(85)		
Decent Homes Revenue Work	Expenditure lower than anticipated, but offset by grant Grant income lower than anticipated due to lower spend	70 (70)		
Total Controllable		0		
Private Sector Improvements Total		(85)	0	0
Home Improve. Agency -do- -do- -do- -do- -do-	Effect of net short term accumulated balances offset by a corresponding adjustment elsewhere in the accounts Increase in Employers Superannuation Contribution Redundancy arising from recent staffing restructure Salary costs higher than forecast Cost of supplies & services lower than estimated Increased income	1 8 12 5 (2) (6)		
Total Controllable		18		
Non - Controllable	Net reduction in support service charges	(1)		
Home Improvement Agency Total		17	0	0
Contributions to HRA	Reduced Homelessness, Careline & Tenant Participation Charges	(4)		0
Total Controllable		(4)		
General Fund Contributions to HRA Total		(4)	0	0
Private Housing Admin. -do- -do- -do- -do-	Effect of net short term accumulated balances offset by a corresponding adjustment elsewhere in the accounts Increase in Employers Superannuation Contribution Underspend due to staffing changes Cost of supplies & services lower than estimated Income lower than forecast	1 9 (9) (2) 8		
Total Controllable		7		
Private Housing Admin. Total		7	0	0
Services Total		(5)	0	0

HOUSING GENERAL FUND

CARRY FORWARD REQUESTS 2014/15

Programme Area/Service	Budget Head	Reason	Amount (£)	
			nil	
TOTAL			nil	

HOUSING GEN FUND CAPITAL EXPENDITURE 2014/15

ANNEXE 4

		Revised Scheme Totals			Phasing of Gross Costs					
Code	SCHEME	Gross Cost £'000	Grants & contrib's £'000	Net Cost £'000	pre Apr 14 Actual £'000	2014/15		15/16	16/17	17/18
						Budget £'000	Outturn £'000	Budget £'000	Budget £'000	Budget £'000
8295	Home Repairs Assistance	3,968	100	3,868	3,025	200	95	200	200	200
8790	Private Sector Decent Homes	1,848	2,131	(283)	1,664	136	222	0	0	0
8292	Disabled Facilities Grants	6,396	3,007	3,389	4,363	543	706	650	650	650
8857	RSL Waterside	597	0	597	0	311	311	283	0	0
	Portfolio Totals	12,809	5,238	7,571	9,052	1,190	1,334	1,133	850	850