

Appendix 3 - HRA Budgets 2022/23 - 2023/24

HOUSING SERVICES - HOUSING REVENUE ACCOUNT		Outturn	Original Budget	Latest Budget	Original Budget	Variance	Variance
		2021/22	2022/23	2022/23	2023/24	2022/23	2023/24
		£	£	£	£	£	£
		A	B	C	D	C - B	D - B
6999 HOUSING REVENUE ACCOUNT							
EXPENDITURE							
10-0-6999-10000-64500	Housing Repairs Supervision	698,432	942,000	942,000	942,000	0	0
10-0-6999-10000-62111	HRA Repairs and Maintenance	6,228,207	6,350,100	7,705,500	8,424,500	1,355,400	2,074,400
10-0-6999-10000-62201	Electricity	36	0	0	0	0	0
10-0-6999-10000-62202	Gas	14	3,000	3,000	12,000	0	9,000
10-0-6999-10000-62204	Wood Fuel - Bio-Mass boiler	0	0	0	0	0	0
10-0-6999-10000-62400	Rates	44,984	50,600	50,600	50,600	0	0
10-0-6999-10000-62401	Council Tax	281,586	145,100	145,100	145,100	0	0
10-0-6999-10000-62500	Water Rates	48,183	42,300	42,300	42,300	0	0
	PREMISES	7,301,442	7,533,100	8,888,500	9,616,500	1,355,400	2,083,400
10-0-6999-10000-65105	Debt Recovery Agency Costs	0	4,100	4,100	4,100	0	0
10-0-6999-10000-64503	Grants-Revenue	810	0	0	0	0	0
10-0-6999-10000-64950	Contributions To Provisions	0	77,200	77,200	77,200	0	0
10-0-6999-10000-64951	Bad Debts Provision	(31,782)	402,600	402,600	402,600	0	0
10-0-6999-10000-67001	Inter department Charges	0	0	119,400	0	119,400	0
	SUPPLIES AND SERVICES	(30,971)	483,900	603,300	483,900	119,400	0
10-0-6999-10000-67000	Supervision & Management - General	2,810,027	2,602,800	3,557,800	4,376,200	955,000	1,773,400
10-0-6999-10000-67101	Supervision & Management - Special	3,348,872	3,726,100	4,633,000	4,864,100	906,900	1,138,000
	SUPPORT SERVICES	6,158,898	6,328,900	8,190,800	9,240,300	1,861,900	2,911,400
10-0-6999-10000-68100	Depreciation on Equipment	5,604,451	6,206,500	6,206,500	6,206,500	0	0
10-0-6999-10000-68101	Depreciation on Council Dwellings	497,509	0	0	0	0	0
10-0-6999-10000-68102	Depreciation on Other HRA Properties	47,597	0	0	0	0	0
	CAPITAL CHARGES	6,149,557	6,206,500	6,206,500	6,206,500	0	0
	GROSS EXPENDITURE	19,578,926	20,552,400	23,889,100	25,547,200	3,336,700	4,994,800
INCOME							
10-0-6999-10000-43000	Fees+Charges General	0	(2,000)	0	0	2,000	2,000
10-0-6999-10000-43021	Other Licences	(745)	(4,200)	(4,200)	(4,200)	0	0
10-0-6999-10000-43016	Heating Charges	(580,590)	(574,100)	(206,000)	(209,500)	368,100	364,600
10-0-6999-10000-43034	Service Charges	(20,000)	0	0	0	0	0
10-0-6999-10000-43001	Service Charges Leasehold	(6,737)	0	0	0	0	0
10-0-6999-10000-43500	Rents-Others	(1,082,287)	(1,883,500)	(353,700)	(353,700)	1,529,800	1,529,800
10-0-6999-10000-43501	Rents-Housing	(25,736,608)	(26,341,100)	(26,341,100)	(28,185,000)	0	(1,843,900)
10-0-6999-10000-43502	Rents-Shared Ownership	(54,422)	(100,000)	(100,000)	(107,000)	0	(7,000)
10-0-6999-10000-43503	Rents-Garages	0	0	(764,900)	(767,900)	(764,900)	(767,900)
10-0-6999-10000-43504	Use and Occupation - Homeless	0	0	(33,000)	(33,000)	(33,000)	(33,000)
10-0-6999-10000-43505	Rents-Affordable	0	0	(731,800)	(783,100)	(731,800)	(783,100)
10-0-6999-10000-43506	Recharges - Water	0	0	(34,500)	(34,500)	(34,500)	(34,500)
10-0-6999-10000-43507	Recharges - Heating & Lighting	0	0	(335,700)	(335,700)	(335,700)	(335,700)
10-0-6999-10000-69002	General Fund	(39,400)	(38,700)	(38,700)	(38,700)	0	0
	GROSS INCOME	(27,520,789)	(28,943,600)	(28,943,600)	(30,852,300)	0	(1,908,700)
	NET INCOME FROM SERVICES	(7,941,864)	(8,391,200)	(5,054,500)	(5,305,100)	3,336,700	3,086,100
10-0-6999-40010-49003	Interest-Balances	(15,100)	(304,200)	418,200	1,374,000	722,400	1,678,200
10-0-6999-40013-69101	Capital Charges - Adj	0	(100,000)	(100,000)	(100,000)	0	0
	NET OPERATIONAL INCOME	(7,956,964)	(8,795,400)	(4,736,300)	(4,031,100)	4,059,100	4,764,300
APPROPRIATIONS							
10-0-6999-10000-68000	Reversal of Notional Interest	14,585,100	14,357,000	0	0	(14,357,000)	(14,357,000)
10-0-6999-10000-68001	Reversal of Notional Interest	(14,585,100)	(14,357,000)	0	0	14,357,000	14,357,000
10-0-6999-40009-68002	External Interest	4,765,564	4,765,600	4,765,600	4,765,600	0	0
10-0-6999-40017-69000	Approp HRA Resource Equiv to Depn to MRR	(6,149,557)	0	0	0	0	0
10-0-6999-40017-69013	Approp from CAA to Offset HRA Resources	6,149,557	0	0	0	0	0
10-0-6999-40003-69001	Capital financing	3,273,754	0	0	0	0	0
10-0-6999-40003-69310	Cap Fin-Rev Contr to Cap Outlay(GF+HIP)	0	119,600	119,600	119,600	0	0
10-0-6999-40017-69002	Cont from Reserves	464,636	73,400	73,400	73,400	0	0
10-0-6999-40017-69014	Contrib HRA Capital Invest Reserve (Dr)	3,893,321	4,220,700	281,000	(652,400)	(3,939,700)	(4,873,100)
10-0-6999-40002-49321	Recognised gains/losses -asset sales	2,221,225	0	0	0	0	0
10-0-6999-40008-69011	F Assets sales b/s val trf to I & E a/c	(2,221,225)	0	0	0	0	0
10-0-6999-40017-69001	Capital financing	(3,177,863)	0	0	0	0	0
10-0-6999-40017-49002	Cont from Reserves	(650,300)	(100,000)	(219,400)	(100,000)	(119,400)	0
10-0-6999-40001-69200	employee benefits accruals (cr)	9,139	0	0	0	0	0
10-0-6999-40016-49200	Net IAS19 Charges for Retirement Benefits	(1,251,006)	(878,800)	(878,800)	(1,490,200)	0	(611,400)
10-0-6999-40006-69102	Employers Contribs payable to Pension Fd	421,950	402,000	402,000	928,800	0	526,800
10-0-6999-40012-69302	Pensions Interest+Rate of Return Assets	169,070	165,700	165,700	359,100	0	193,400
	TRANSFER (TO) / FROM HRA RESERVE	(38,700)	(27,200)	(27,200)	(27,200)	0	0
	Balance Brought Forward	(1,482,900)	(1,513,100)	(1,513,100)	(1,540,300)		
	HRA BALANCE CARRIED FORWARD	(1,521,600)	(1,540,300)	(1,540,300)	(1,567,500)	0	0