

## Appendix 3 - HRA Budgets 2021/22 - 2022/23

HOUSING SERVICES - HOUSING REVENUE ACCOUNT		Outturn	Original Budget	Latest Budget	Original Budget	Variance	Variance
		2020/21	2021/22	2021/22	2022/23	2021/22	2022/23
		£	£	£	£	£	£
		A	B	C	D	C - B	D - B
<b>7000 HOUSING REVENUE ACCOUNT</b>							
<b>EXPENDITURE</b>							
7000-2094	Housing Repairs Supervision	820,481	942,000	942,000	942,000	0	0
7000-2097	HRA Repairs and Maintenance	5,306,892	6,450,200	6,961,000	6,350,100	510,800	(100,100)
7000-2100	Electricity	58	400	0	0	(400)	(400)
7000-2110	Gas	80	2,500	2,500	3,000	0	500
7000-2300	Rates	43,432	49,000	45,000	50,600	(4,000)	1,600
7000-2310	Council Tax	193,459	142,500	142,500	145,100	0	2,600
7000-2400	Water Charges-Metered	31,764	41,600	41,600	42,300	0	700
7000-2410	Water Rates	649	0	0	0	0	0
<b>PREMISES</b>		<b>6,396,815</b>	<b>7,628,200</b>	<b>8,134,600</b>	<b>7,533,100</b>	<b>506,400</b>	<b>(95,100)</b>
7000-4430	Debt Recovery Agency Costs	0	4,000	4,000	4,100	0	100
7000-4700	Grants-Revenue	2,000	0	0	0	0	0
7000-4800	Contributions To Provisions	0	75,800	75,800	77,200	0	1,400
7000-4810	Bad Debts Provision	350,736	395,500	395,500	402,600	0	7,100
<b>SUPPLIES AND SERVICES</b>		<b>352,736</b>	<b>475,300</b>	<b>475,300</b>	<b>483,900</b>	<b>0</b>	<b>8,600</b>
7000-5770	Consultants Fees	1,440	0	0	0	0	0
<b>THIRD PARTY PAYMENTS</b>		<b>1,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
7000-7670	Supervision & Management - General	2,644,427	3,351,900	3,438,300	3,726,100	86,400	374,200
7000-7675	Supervision & Management - Special	2,326,404	2,650,400	2,627,900	2,602,800	(22,500)	(47,600)
<b>SUPPORT SERVICES</b>		<b>4,970,831</b>	<b>6,002,300</b>	<b>6,066,200</b>	<b>6,328,900</b>	<b>63,900</b>	<b>326,600</b>
7000-8200	Loss On Impairment/Revaluation Of Assets	(81,917)	0	0	0	0	0
7000-8810	Depreciation on Council Dwellings	5,512,704	5,654,000	5,654,000	5,654,000	0	0
7000-8811	Depreciation on Other HRA Properties	450,894	541,800	541,800	541,800	0	0
7000-8812	Depreciation on Equipment	57,049	10,700	10,700	10,700	0	0
<b>CAPITAL CHARGES</b>		<b>5,938,730</b>	<b>6,206,500</b>	<b>6,206,500</b>	<b>6,206,500</b>	<b>0</b>	<b>0</b>
<b>GROSS EXPENDITURE</b>		<b>17,660,552</b>	<b>20,312,300</b>	<b>20,882,600</b>	<b>20,552,400</b>	<b>570,300</b>	<b>240,100</b>
<b>INCOME</b>							
7000-9019	Government Grants - Covid-19	(4,974)	0	0	0	0	0
7000-9110	Grant from other LA's - Covid-19	(201,375)	0	0	0	0	0
7000-9208	Other Income	(3,410)	0	0	0	0	0
7000-9260	Insurance Settlement	(1,091)	0	0	0	0	0
7000-9303	Fees+Charges General	0	(2,000)	(2,000)	(2,000)	0	0
7000-9320	Credit Card Charges	(1)	0	0	0	0	0
7000-9395	Other Licences	(695)	(4,200)	(4,200)	(4,200)	0	0
7000-9397	Heating Charges	(168,651)	(164,500)	(164,500)	(164,500)	0	0
7000-9402	Service Charges	(194,483)	(204,000)	(204,000)	(204,000)	0	0
7000-9407	Service Charges Supporting People	(108,672)	(161,400)	(161,400)	(171,200)	0	(9,800)
7000-9422	Water Charges Supporting People	(36,090)	(33,000)	(33,000)	(34,400)	0	(1,400)
7000-9442	Service Charges Leasehold	(9,935)	0	0	0	0	0
7000-9500	Rents-Housing	(24,779,676)	(25,330,000)	(25,330,000)	(26,341,100)	0	(1,011,100)
7000-9506	Rents-Shared Ownership	(61,425)	(73,700)	(73,700)	(100,000)	0	(26,300)
7000-9507	Rents-Affordable	(546,455)	(513,300)	(513,300)	(731,900)	0	(218,600)
7000-9509	Use and Occupation - Homeless	(65,547)	(30,000)	(30,000)	(33,000)	0	(3,000)
7000-9510	Rents-Garages	(691,855)	(762,200)	(762,200)	(764,900)	0	(2,700)
7000-9520	Rents-Others	(365,011)	(353,700)	(353,700)	(353,700)	0	0
7000-9710	General Fund	(38,700)	(38,700)	(38,700)	(38,700)	0	0
<b>GROSS INCOME</b>		<b>(27,278,046)</b>	<b>(27,670,700)</b>	<b>(27,670,700)</b>	<b>(28,943,600)</b>	<b>0</b>	<b>(1,272,900)</b>
<b>NET INCOME FROM SERVICES</b>		<b>(9,617,494)</b>	<b>(7,358,400)</b>	<b>(6,788,100)</b>	<b>(8,391,200)</b>	<b>570,300</b>	<b>(1,032,800)</b>
7000-9610	Interest-Balances	(224,995)	(304,200)	(304,200)	(304,200)	0	0
7000-9810	Capital Charges - Adj	0	(100,000)	(100,000)	(100,000)	0	0
<b>NET OPERATIONAL INCOME</b>		<b>(9,842,489)</b>	<b>(7,762,600)</b>	<b>(7,192,300)</b>	<b>(8,795,400)</b>	<b>570,300</b>	<b>(1,032,800)</b>
<b>APPROPRIATIONS</b>							
7000-8000	Notional Interest	14,356,600	14,357,000	14,357,000	14,357,000	0	0
7000-8030	Reversal of Notional Interest	(14,356,600)	(14,357,000)	(14,357,000)	(14,357,000)	0	0
7000-8600	External Interest	4,765,564	4,765,600	4,765,600	4,765,600	0	0
7000-9801	Approp HRA Resource Equiv to Depn to MRR	6,020,646	0	0	0	0	0
7000-9802	Approp from CAA to Offset HRA MRR Resources	(6,020,646)	0	0	0	0	0
7000-B015	Capital financing	1,185,970	0	0	0	0	0
7000-B017	Cap Fin-Rev Contr to Cap Outlay(GF+HIP)	0	119,600	119,600	119,600	0	0
7000-B043	Cont from Reserves	851,675	8,000	(109,300)	73,400	(117,300)	65,400
7000-B044	Contrib HRA Capital Invest Reserve (Dr)	4,359,311	3,250,100	2,797,100	4,220,700	(453,000)	970,600
7000-B282	Recognised gains/losses -asset sales	2,332,150	0	0	0	0	0
7000-B288	F Assets sales b/s val trf to I & E a/c	1,576,597	0	0	0	0	0
7000-B515	Capital financing	(1,185,970)	0	0	0	0	0
7000-B543	Cont from Reserves	(57,600)	(100,000)	(100,000)	(100,000)	0	0
7000-B782	rec gains/losses - fa - reversal	(2,332,150)	0	0	0	0	0
7000-B786	NCA Impair/Revals Losses charged to rev	81,917	0	0	0	0	0
7000-B789	F Asset sales trf from I & E to CAA a/c	(1,576,597)	0	0	0	0	0
7000-B791	employee benefits accruals (cr)	(8,115)	0	0	0	0	0
7000-B990	Net IAS19 Charges for Retirement Benefits	(683,629)	(878,800)	(878,800)	(878,800)	0	0
7000-B991	Employers Contribs payable to Pension Fd	365,026	402,000	402,000	402,000	0	0
7000-B992	Pensions Interest+Rate of Return Assets	138,141	165,700	165,700	165,700	0	0
<b>TRANSFER (TO) / FROM HRA RESERVE</b>		<b>(30,200)</b>	<b>(30,400)</b>	<b>(30,400)</b>	<b>(27,200)</b>	<b>0</b>	<b>3,200</b>
Balance Brought Forward		(1,482,900)	(1,513,100)	(1,513,100)	(1,545,600)		
<b>HRA BALANCE CARRIED FORWARD</b>		<b>(1,513,100)</b>	<b>(1,543,500)</b>	<b>(1,543,500)</b>	<b>(1,572,800)</b>	<b>0</b>	<b>3,200</b>