## HOUSING REVENUE ACCOUNT (HRA) - OUTTURN 2019/20, BUDGET 2020/21 and BUDGETS 2021/22 to 2024/25

Annual rent increases of Consumer Price Index (CPI) + 1% between 2021/22 and 2024/25 CPI + 1% CPI + 1%

			1.50%	estimate 1.5%	estimate 1.5%	estimate 1.5%
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
SUMMARY	OUTTURN £	BASE BUDGET £	BASE BUDGET £	BASE BUDGET £	BASE BUDGET £	BASE BUDGET
INCOME	(0.4 000 0.40)	(0.000000000000000000000000000000000000	(	(	()	
Rents: dwellings	(21,878,849)	(21,615,550)	(22,761,110)	(23,104,790)	(23,453,690)	(23,807,90
Rents: non-dwellings	(183,647)	(291,440)	(169,140)	(169,140)	(169,140)	(169,14
Charges for services	(1,028,495)	(804,070)	(1,172,560)	(1,193,390)	(1,214,670)	(1,236,36
Contributions to expenditure	(1,342,427)	(565,550)	(954,750)	(968,070)	(982,250)	(990,49
Sub Total - Income	(24,433,419)	(23,276,610)	(25,057,560)	(25,435,390)	(25,819,750)	(26,203,8
EXPENDITURE						
Repairs & maintenance	2,076,559	2,372,360	1,907,910	1,963,090	2,019,890	2,078,4
Supervision & management	7,882,013	7,748,020	8,171,500	8,398,980	8,688,250	8,931,2
Special services	0	266,180	386,500	427,430	436,620	414,0
Rents, rates, taxes & other charges	913,684	623,020	791,020	890,560	908,620	845,2
Depreciation & impairment	4,451,849	5,649,000	5,420,200	5,854,200	6,177,500	6,413,7
Debt management costs	81,613	80,000	80,000	80,000	80,000	80,0
Revenue expenditure funded by capital	38,500	0	0	0	0	
Revaluation loss or (gain)	18,625,553	0	0	0	0	
Pension-related one-off costs	4,252,934	0	0	0	0	
r ension-related one-on costs	4,232,334	·	J	·	· ·	
Efficiency savings: prospective revenue initiatives	0	0	0	690,000	690,000	690,
Efficiency savings: revenue initiatives	0	0	100,000	0	0	,
Efficiency savings: contribution to capital	0	0	590,000	0	0	
Emolency savings, contribution to capital	, and the second		330,000			
Sub Total - Expenditure	38,322,704	16,738,580	17,447,130	18,304,260	19,000,880	19,452,6
NET COST OF SERVICES	13,889,285	(6,538,030)	(7,610,430)	(7,131,130)	(6,818,870)	(6,751,2
Interest payable/(receivable)	4,314,785	3,788,690	3,770,030	3,809,390	3,659,930	3,455,
Increase/(decrease) in provision for bad debt	374,830	456,070	3,770,030	3,003,330	234,540	1
Capital grants & contributions	(2,272,512)	(520,000)	0	0	234,340	230,
		(320,000)	0	_	0	
(Profit)/loss on sale of non-current assets	507,545	U	Ū	0	U	
NET OPERATING EXPENDITURE	16,813,934	(2,813,270)	(3,840,400)	(3,321,740)	(2,924,400)	(3,057,4
APPROPRIATIONS						
(Profit)/loss on sale of non-current assets	(507,545)	0	0	0	0	
Financial instrument account	(493)	0	0	0	0	
Pension-related costs	(4,385,951)	0	0	0	0	
Revaluation loss or (gain)	(18,625,553)	0	0	0	0	
Capital grants & contributions	2,272,512	520,000	0	0	0	
Revenue expenditure funded by capital	(38,500)	0	0	0	0	
Revenue contribution to/(from) Major Repairs Reserve		2,293,270	3,840,400	3,321,740	2,924,400	3,057,
Contributions to earmarked reserves	358,011	0	0	0	0	,,,,,
HRA (SURPLUS)/DEFICIT FOR YEAR	0	0	0	o	0	
WORKING BALANCE brought forward (h/f)	(2.000.000)	(2.000.000)	(2.000.000)	(2.000.000)	(2,000.000)	(2,000.0
WORKING BALANCE brought forward (b/f) WORKING BALANCE carried forward (c/f)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,0

## HOUSING REVENUE ACCOUNT (HRA) - BUDGET 2020/21 to 2024/25

## SUBJECTIVE SUMMARY

EMPLOYEES   CALABETS AND WASTER STANDARTS   CALABETS	CODE	SERVICE	2020/21 BASE BUDGET	2021/22 BASE BUDGET	MORE/(LESS)	2022/23 BASE BUDGET	2023/24 BASE BUDGET	2024/25 BASE BUDGET
AJASIPS AND UNACES   AJASIPS   AJA	CODE	SERVICE						£
AJASIPS AND UNACES   AJASIPS   AJA		EMPLOYEES						
MATIONAL INSURANCE   383,300   346,310   336,930   335,930   335,940   37,640   1	111	-	4,304,190	3,783,170	(521,020)	3,895,830	4,011,860	4,131,390
SUPPRANSILATION   66,320   678,440   72,120   688,790   719,760   5.	112	OTHER SALARIES/WAGES PAYMENTS	16,160	0	(16,160)	0	0	0
EMPLOYERS SUB-TOTAL   5.310,060   4.888,120   (501,540)   4.951,530   5.099,260   5.2   PREMISSE-RELATIO EXPENDITURE   18.PARIS AND MAINTENANCE   700,420   598,260   (102,150)   713,440   724,940   (201,120)   724,940   (201,120)   724,940   (201,120)   724,940   (201,120)   724,940   (201,120)   (201,1	113	NATIONAL INSURANCE	383,390	346,510	(36,880)	356,910	367,640	378,690
PREMISES RELATIO EXPENDITURE   TOU.420   598,260   (102,160   713,140   724,940   186,470   221,212   ENRROY COSTS   217,270   8,400   810   8,770   8,740   190,730   166,470   221,212   MARTES SERVICES   4,390   8,400   810   8,770   8,740   181,2170	114	SUPERANNUATION	606,320	678,440	72,120	698,790	719,760	741,340
REPAIRS AND MAINTENANCE   700,420   598,260   110,2,560   713,440   724,940   62   724,750   724,940   7		EMPLOYEES SUB-TOTAL	5,310,060	4,808,120	(501,940)	4,951,530	5,099,260	5,251,420
DERROY COSTS		PREMISES-RELATED EXPENDITURE						
MATES   7,590   8,400   810   8,570   8,740	211	REPAIRS AND MAINTENANCE	700,420	598,260	(102,160)	713,440	724,940	632,780
WATER SERVICES   44,390   48,780   4,330   50,250   51,750	212	ENERGY COSTS	217,270	185,170	(32,100)	190,730	196,470	202,360
INTURES AND PITTING   11,880								8,920
CLEANING AND DOMESTIC   11,080   5,030   (6,050   5,080   5,130					· ·			53,310
TRANSPORT.RELATED EXPENDITURE   200   29,340   29,140   30,200   31,080   312   RECHARGE FROM TRANSPORT POOL   227,950   193,800   (34,150)   199,610   205,590   2312   RECHARGE FROM TRANSPORT POOL   227,950   193,800   (34,150)   199,610   205,590   2312   RECHARGE FROM TRANSPORT POOL   227,950   193,800   103,660   104,040   104,430   31   31   31   31   31   31   31					· ·			15,100 5,180
TRANSPORT   200   29,340   29,140   30,200   31,080   31,280   3			,	ŕ	, , ,	,	,	
SECHARGE FROM TRANSPORT POOL   227,950   193,800   134,150   199,610   205,590   2	211		200	20.240	20 140	20.200	21 090	31,990
315   CAR ALLOWANCES					,			211,770
11   EQUIPMENT AND FURNITURE   18,650   20,830   2,180   21,210   21,590   121   241   242   242   242   242   242   243   2								104,830
EQUIPMENT AND FURNITURE   18,650   20,830   2,180   21,210   21,590   122,475,500   123,330   47,880   126,2880   129,320   57,9160   59,440   120,440   1		STIDDLIES & SEDVICES						
MATERIALS   \$39,250   \$45,900   6,550   \$52,280   \$79,160   \$421   CATERING   77,5450   123,330   47,880   126,320   129,320	411		18 650	20 830	2 180	21 210	21 590	21,990
CATERING   75,450   123,330   47,880   126,280   129,320   129,320   141,850   145,210   129,320   141,850   145,210   141,850   145,210   141,850   145,210   141,850   145,210   141,850   145,210   141,850   145,210   141,850   145,210   141,850   145,210   141,850   145,210   141,850   145,210   141,850   145,210   141,850   145,210   141,850   145,210   145,2		7						596,540
CONTINIO AND UNIFORMS   8,70"   6,860   (1,210)   6,940   7,020								132,450
GENERAL OFFICE EXPENSES   68,250   18,000   (50,250   18,540   19,100   1,00		CLOTHING AND UNIFORMS			· ·			7,100
1.00   1.125,136   1.023,768   1.062,070   1.191,101   1.093,140   1.125,130	440	NASH PROJECTS	89,820	138,590	48,770	141,850	145,210	148,660
OTHER SERVICES   1,648,910   2,475,550   826,640   2,545,240   2,620,160   2,455   1,648,910   1,725   1,648,910   1,648,910   1,649,710	441	GENERAL OFFICE EXPENSES	68,250	18,000	(50,250)	18,540	19,100	19,670
Section   Interest Payable   Section   Secti	451	CONTRACTUAL	1,223,680	1,062,070	(161,610)	1,093,140	1,125,130	1,158,070
451 COMMUNICATIONS AND COMPUTING 193,300 44,090 (149,210) 45,350 46,640 149,151 9,100 9,310 9,320 482 SUBSCRIPTIONS 34,130 63,920 29,790 65,840 67,820 180,000 180,000 35,010 365,660 3,841,00 9,361,900 9,361	452	OTHER SERVICES	1,648,910	2,475,550	826,640	2,545,240	2,620,160	2,695,770
STAFF				0			_	_
SUBSCRIPTIONS   34,130   63,920   29,790   65,840   67,820   491   INSURANCE   394,170   344,670   (49,500)   355,010   365,660   3								47,960
191   MSURANCE   394,170   344,670   (49,500)   355,010   365,660   3492   3493   34								9,550
A93   CONTRIBS TO FUNDS AND PROVISINS   8,203,330   9,468,770   1,265,440   9,384,110   9,361,900   9; OTHER   G40,180   891,160   250,980   903,070   905,030   8					· ·			69,850
493   OTHER   640,180   891,160   250,980   903,070   905,030   88								376,630 9,731,100
HOLDING ACCOUNT								897,060
CAPITAL FINANCING SUB-TOTAL   CAPITAL FINANCING SUB-TOTAL SUB-TOTAL FINANCING SUB-TOTAL SUB-TO	509		14,970	0	(14,970)	0	0	0
RUNNING EXPENSES SUB-TOTAL  15,026,360  16,366,910  1,340,550  16,561,970  16,948,060  17,3  CAPITAL FINANCING  811  LOANS POOL  APITAL CHARGE  CAPITAL CHARGE  CAPITAL FINANCING SUB-TOTAL  3,791,690  3,775,030  8,000  8,000  8,000  8,000  8,000  8,000  80,000  8	612		423,570	(32,500)	(456,070)	(32,500)	202,040	205,580
STATE   CAPITAL FINANCING   STATE	613	TAX	23,850	0	(23,850)	0	0	0
STATE   COMMITTEE TOTAL   SURPLUS    STATE		RUNNING EXPENSES SUB-TOTAL	15,026,360	16,366,910	1,340,550	16,561,970	16,948,060	17,384,220
RECEIPTS FROM OTHER LAS   South States   South St		CAPITAL FINANCING						
CAPITAL CHARGE	811	LOANS POOL	3,791,690	3,775,030	(16,660)	3,814,390	3,664,930	3,460,750
CAPITAL FINANCING SUB-TOTAL   3,921,160   3,887,530   (33,630)   3,926,890   3,777,430   3,52		DEBT MANAGEMENT EXPENSES			-	80,000		80,000
NCOME   STATE	821	CAPITAL CHARGE	49,470	32,500	(16,970)	32,500	32,500	32,500
922		CAPITAL FINANCING SUB-TOTAL	3,921,160	3,887,530	(33,630)	3,926,890	3,777,430	3,573,250
922		INCOME						
926         RECEIPTS FROM OTHER FUNDS         0         (33,910)         (33,910)         (34,920)         (35,970)         (           928         RECHARGE NON GF ACCOUNTS         (48,370)         (5,650)         42,720         (5,730)         (5,820)           931         SALES         (596,260)         (263,820)         332,440         (271,130)         (279,260)         (2           932         FEES AND CHARGES         (655,510)         (552,610)         102,900         (558,230)         (563,860)         (5           933         RENTS         (22,744,660)         (24,019,350)         (1,274,690)         (24,382,650)         (24,751,580)         (25,1           938         FEES AND CHARGES         (69,640)         (37,000)         32,640         (37,000)         (37,000)         (37,000)         (37,000)         (44,260)         (1           939         OTHER RECEIPTS         (135,870)         (143,220)         (7,350)         (143,730)         (144,260)         (1           941         INCOME SUB-TOTAL         (24,257,580)         (25,062,560)         (804,980)         (25,440,390)         (25,824,750)         (26,2    COMMITTEE TOTAL (SURPLUS)/DEFICIT            0         0         0         0         0         0<	922		n	(2.000)	(2.000)	(2.000)	(2.000)	(2,000)
928         RECHARGE NON GF ACCOUNTS         (48,370)         (5,650)         42,720         (5,730)         (5,820)           931         SALES         (596,260)         (263,820)         332,440         (271,130)         (279,260)         (2           932         FEES AND CHARGES         (655,510)         (552,610)         102,900         (558,230)         (563,860)         (5           933         RENTS         (22,744,660)         (24,019,350)         (1,274,690)         (24,382,650)         (24,751,580)         (25,1           939         OTHER RECEIPTS         (69,640)         (37,000)         32,640         (37,000)         (37,000)         (37,000)         (143,730)         (144,260)         (1           941         INTEREST         (7,270)         (5,000)         2,270         (5,000)         (5,000)         (5,000)           INCOME SUB-TOTAL         (24,257,580)         (25,062,560)         (804,980)         (25,440,390)         (25,824,750)         (26,2								(37,050)
932   FEES AND CHARGES   (655,510)   (552,610)   102,900   (558,230)   (563,860)   (57,000)   (57,000)   (24,382,650)   (24,751,580)   (25,140,390)   (24,382,650)   (24,751,580)   (25,140,390)   (24,382,650)   (24,751,580)   (25,140,390)   (24,382,650)   (24,751,580)   (25,140,390)   (25,	928	RECHARGE NON GF ACCOUNTS	(48,370)	(5,650)			(5,820)	(5,910)
933 RENTS (22,744,660) (24,019,350) (1,274,690) (24,382,650) (24,751,580) (25,1 938 FEES AND CHARGES (69,640) (37,000) 32,640 (37,000) (37,000) (0 939 OTHER RECEIPTS (135,870) (143,220) (7,350) (143,730) (144,260) (1 941 INTEREST (7,270) (5,000) 2,270 (5,000) (5,000)  INCOME SUB-TOTAL (24,257,580) (25,062,560) (804,980) (25,440,390) (25,824,750) (26,2  COMMITTEE TOTAL (SURPLUS)/DEFICIT 0 0 0 0 0 0	931	SALES	(596,260)	(263,820)	332,440	(271,130)	(279,260)	(286,420)
938   FEES AND CHARGES   (69,640)   (37,000)   32,640   (37,000)   (37,000)   (144,260)   (19,000)   (145,730)   (144,730)   (144,260)   (19,00	932	FEES AND CHARGES	(655,510)	(552,610)	102,900	(558,230)	(563,860)	(564,490)
939 OTHER RECEIPTS (135,870) (143,220) (7,350) (143,730) (144,260) (1 941 INTEREST (7,270) (5,000) 2,270 (5,000) (5,000)  INCOME SUB-TOTAL (24,257,580) (25,062,560) (804,980) (25,440,390) (25,824,750) (26,22)  COMMITTEE TOTAL (SURPLUS)/DEFICIT 0 0 0 0 0 0								(25,126,220)
941 INTEREST (7,270) (5,000) 2,270 (5,000) (5,000)  INCOME SUB-TOTAL (24,257,580) (25,062,560) (804,980) (25,440,390) (25,824,750) (26,200)  COMMITTEE TOTAL (SURPLUS)/DEFICIT 0 0 0 0 0					· ·			(37,000)
INCOME SUB-TOTAL (24,257,580) (25,062,560) (804,980) (25,440,390) (25,824,750) (26,2)  COMMITTEE TOTAL (SURPLUS)/DEFICIT 0 0 0 0 0								(144,800)
COMMITTEE TOTAL (SURPLUS)/DEFICIT 0 0 0 0 0	941	INTEREST	(7,270)	(5,000)	2,270	(5,000)	(5,000)	(5,000)
COMMITTEE TOTAL (SURPLUS)/DEFICIT 0 0 0 0 0		INCOME SUB-TOTAL	(24 257 580)	(25.062.560)	(804 980)	(25 440 390)	(25 824 750)	(26,208,890)
			(3.,237,300)	(=2)002)000)	(554,550)	(=5)	(_0,0_4,750)	(=3,203,030)
WORKING BALANCE brought forward (b/f) (2,000,000) (2,000,000) 0 (2,000,000) (2,000,000) (2,000,000)		COMMITTEE TOTAL (SURPLUS)/DEFICIT	0	0	0	0	0	0
		WORKING BALANCE brought forward (b/f)	(2,000,000)	(2,000,000)	0	(2,000,000)	(2,000,000)	(2,000,000)
WORKING BALANCE carried forward (c/f) (2,000,000) (2,000,000) 0 (2,000,000) (2,000,000)		WORKING BALANCE carried forward (c/f)	(2,000,000)	(2,000,000)	0	(2,000,000)	(2,000,000)	(2,000,000)