

EXEMPLIFICATION 1 FOR SHADOW ACCOUNTS WHERE MRA IS EQUAL TO DEPRECIATION

	Present format £000	Items changed £000	Shadow accounts £000
Income			
Dwelling rents	88,979		88,979
Non dwelling rents	4,264		4,264
Charges services & facilities	7,448		7,448
Contributions to expenditure	1,174		1,174
Government subsidies	105,182	18,000	123,182
Interest receivable	1,339	(1,339)	0
	208,386	16,661	225,047
Expenditure			
Management	48,290		48,290
Maintenance	25,356		25,356
Rents, rates & taxes	8,501		8,501
Rent rebates	56,117		56,117
Loan charges - interest	50,117	(50,117)	0
Housing set aside / MRP	10,851	(10,851)	0
Capital charges - interest		72,000	72,000
Capital charges - depreciation on council dwellings		18,000	18,000
Revenue contribs to capital	4,368	(4,368)	0
Increase in prov. bad debts	1,550		1,550
	205,150	24,664	229,814
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Net cost of services	(3,236)	8,003	4,767
Capital charges - interest		(72,000)	(72,000)
Loan charges - interest		50,117	50,117
Interest receivable		(1,339)	(1,339)
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Net operating expenditure	(3,236)	(15,219)	(18,455)
Appropriations			
Appropriation relevant to depreciation and MRA		0	0
Housing set aside		10,851	10,851
Revenue contribs to capital		4,368	4,368
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(Surplus) / deficit	(3,236)	0	(3,236)
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**EXEMPLIFICATION 2 FOR SHADOW ACCOUNTS
WHERE DEPRECIATION CHARGED IS LESS THAN MRA**

	Present format £000	Items changed £000	Shadow accounts £000
Income			
Dwelling rents	88,979		88,979
Non dwelling rents	4,264		4,264
Charges services & facilities	7,448		7,448
Contributions to expenditure	1,174		1,174
Government subsidies	105,182	18,000	123,182
Interest receivable	1,339	(1,339)	0
	208,386	16,661	225,047
Expenditure			
Management	48,290		48,290
Maintenance	25,356		25,356
Rents, rates & taxes	8,501		8,501
Rent rebates	56,117		56,117
Loan charges - interest	50,117	(50,117)	0
Housing set aside / MRP	10,851	(10,851)	0
Capital charges - interest		72,000	72,000
Capital charges - depreciation on council dwellings		12,000	12,000
Revenue contribs to capital	4,368	(4,368)	0
Increase in prov. bad debts	1,550		1,550
	205,150	18,664	223,814
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Net cost of services	(3,236)	2,003	(1,233)
Capital charges - interest		(72,000)	(72,000)
Loan charges - interest		50,117	50,117
Interest receivable		(1,339)	(1,339)
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Net operating expenditure	(3,236)	(21,219)	(24,455)
Appropriations			
Appropriation relevant to depreciation and MRA		6,000	6,000
Housing set aside		10,851	10,851
Revenue contribs to capital		4,368	4,368
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(Surplus) / deficit	(3,236)	0	(3,236)
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**EXEMPLIFICATION 3 FOR SHADOW ACCOUNTS
WHERE DEPRECIATION OF COUNCIL HOUSES IS GREATER THAN MRA
AND THE EXTRA DEPRECIATION IS CHARGED TO THE BOTTOM LINE**

	Present format £000	Items changed £000	Shadow accounts £000
Income			
Dwelling rents	88,979		88,979
Non dwelling rents	4,264		4,264
Charges services & facilities	7,448		7,448
Contributions to expenditure	1,174		1,174
Government subsidies	105,182	18,000	123,182
Interest receivable	1,339	(1,339)	0
	208,386	16,661	225,047
Expenditure			
Management	48,290		48,290
Maintenance	25,356		25,356
Rents, rates & taxes	8,501		8,501
Rent rebates	56,117		56,117
Loan charges - interest	50,117	(50,117)	0
Housing set aside / MRP	10,851	(10,851)	0
Capital charges - interest		72,000	72,000
Capital charges - depreciation on council dwellings		20,000	20,000
Revenue contribs to capital	4,368	(4,368)	0
Increase in prov. bad debts	1,550		1,550
	205,150	26,664	231,814
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Net cost of services	(3,236)	10,003	6,767
Capital charges - interest		(72,000)	(72,000)
Loan charges - interest		50,117	50,117
Interest receivable		(1,339)	(1,339)
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Net operating expenditure	(3,236)	(13,219)	(16,455)
Appropriations			
Appropriation relevant to depreciation and MRA		0	0
Housing set aside		10,851	10,851
Revenue contribs to capital		4,368	4,368
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(Surplus) / deficit	(3,236)	2,000	(1,236)
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**EXEMPLIFICATION 3A FOR INFORMATION ONLY
WHERE DEPRECIATION OF COUNCIL HOUSES IS GREATER THAN MRA AND
THE EXTRA DEPRECIATION IS NOT CHARGED TO THE BOTTOM LINE**

	Present format £000	Items changed £000	Shadow accounts £000
Income			
Dwelling rents	88,979		88,979
Non dwelling rents	4,264		4,264
Charges services & facilities	7,448		7,448
Contributions to expenditure	1,174		1,174
Government subsidies	105,182	18,000	123,182
Interest receivable	1,339	(1,339)	0
	208,386	16,661	225,047
Expenditure			
Management	48,290		48,290
Maintenance	25,356		25,356
Rents, rates & taxes	8,501		8,501
Rent rebates	56,117		56,117
Loan charges - interest	50,117	(50,117)	0
Housing set aside / MRP	10,851	(10,851)	0
Capital charges - interest		72,000	72,000
Capital charges - depreciation on council dwellings		20,000	20,000
Revenue contribs to capital	4,368	(4,368)	0
Increase in prov. bad debts	1,550		1,550
	205,150	26,664	231,814
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Net cost of services	(3,236)	10,003	6,767
Capital charges - interest		(72,000)	(72,000)
Loan charges - interest		50,117	50,117
Interest receivable		(1,339)	(1,339)
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Net operating expenditure	(3,236)	(13,219)	(16,455)
Appropriations			
Appropriation relevant to depreciation and MRA		(2,000)	(2,000)
Housing set aside		10,851	10,851
Revenue contribs to capital		4,368	4,368
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(Surplus) / deficit	(3,236)	0	(3,236)
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**EXEMPLIFICATION 4 FOR SHADOW ACCOUNTS
WHERE A DEPRECIATION CHARGE IS MADE FOR OTHER HRA ASSETS**

	Present format £000	Items changed £000	Shadow accounts £000
Income			
Dwelling rents	88,979		88,979
Non dwelling rents	4,264		4,264
Charges services & facilities	7,448		7,448
Contributions to expenditure	1,174		1,174
Government subsidies	105,182	18,000	123,182
Interest receivable	1,339	(1,339)	0
	208,386	16,661	225,047
Expenditure			
Management	48,290		48,290
Maintenance	25,356		25,356
Rents, rates & taxes	8,501		8,501
Rent rebates	56,117		56,117
Loan charges - interest	50,117	(50,117)	0
Housing set aside / MRP	10,851	(10,851)	0
Capital charges - interest		72,000	72,000
Capital charges - depreciation on council dwellings		18,000	18,000
Capital charges - depreciation on other assets		500	500
Revenue contribs to capital	4,368	(4,368)	0
Increase in prov. bad debts	1,550		1,550
	205,150	25,164	230,314
Net cost of services	(3,236)	8,503	5,267
Capital charges - interest		(72,000)	(72,000)
Loan charges - interest		50,117	50,117
Interest receivable		(1,339)	(1,339)
Net operating expenditure	(3,236)	(14,719)	(17,955)
Appropriations			
Appropriation relevant to depreciation and MRA		0	0
Housing set aside		10,851	10,851
Revenue contribs to capital		4,368	4,368
(Surplus) / deficit	(3,236)	500	(2,736)

**EXEMPLIFICATION 4A FOR INFORMATION ONLY
WHERE A DEPRECIATION CHARGE IS MADE FOR OTHER HRA ASSETS AND
THE EXTRA DEPRECIATION IS NOT CHARGED TO THE BOTTOM LINE**

	Present format £000	Items changed £000	Shadow accounts £000
Income			
Dwelling rents	88,979		88,979
Non dwelling rents	4,264		4,264
Charges services & facilities	7,448		7,448
Contributions to expenditure	1,174		1,174
Government subsidies	105,182	18,000	123,182
Interest receivable	1,339	(1,339)	0
	208,386	16,661	225,047
Expenditure			
Management	48,290		48,290
Maintenance	25,356		25,356
Rents, rates & taxes	8,501		8,501
Rent rebates	56,117		56,117
Loan charges - interest	50,117	(50,117)	0
Housing set aside / MRP	10,851	(10,851)	0
Capital charges - interest		72,000	72,000
Capital charges - depreciation on council dwellings		18,000	18,000
Capital charges - depreciation on other assets		500	500
Revenue contribs to capital	4,368	(4,368)	0
Increase in prov. bad debts	1,550		1,550
	205,150	25,164	230,314
Net cost of services	(3,236)	8,503	5,267
Capital charges - interest		(72,000)	(72,000)
Loan charges - interest		50,117	50,117
Interest receivable		(1,339)	(1,339)
Net operating expenditure	(3,236)	(14,719)	(17,955)
Appropriations			
Appropriation relevant to depreciation and MRA		(500)	(500)
Housing set aside		10,851	10,851
Revenue contribs to capital		4,368	4,368
(Surplus) / deficit	(3,236)	0	(3,236)