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SCHEDULES

SCHEDULE 4

Section 75.

THE KEEPING OF THE HOUSING REVENUE ACCOUNT

PART I

CREDITS TO THE ACCOUNT

For each year a local housing authority who are required to keep a Housing Revenue Account (“the account”) shall carry to the credit of the account amounts equal to the items listed in this Part of this Schedule.

Item 1: rents

The income of the authority for the year from rents and charges in respect of houses and other property within the account.

This item includes rent remitted by way of rebate.

Item 2: charges for services and facilities

The income of the authority for the year in respect of services or facilities provided by them in connection with the provision by them of houses and other property within the account—

- (a) including income in respect of services or facilities provided under sections 10 and 11 of the ^{M1}Housing Act 1985 (power to provide furniture, board and laundry facilities); but
- (b) not including payments for the purchase of furniture or hire-purchase instalments for furniture.

Marginal Citations

M1 1985 c. 68.

If the Secretary of State so directs, this item shall include, or not include, such income as may be determined by or under the direction [^{F1}or income in respect of services provided under section 11A of that Act (power to provide welfare services)].

Textual Amendments

F1 Sch. 4 Pt. 1 shall have effect, and be deemed always to have had effect as if words in item 2 para. (b) were inserted, by 1993 c. 28, ss.127(a), 128

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Item 3: Housing Revenue Account subsidy

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Textual Amendments

F2 Sch. 4 Pt. 1 Item 3 omitted (20.3.2019) by virtue of [Housing \(Wales\) Act 2014 \(anaw 7\)](#), **ss. 131(4)(a), 145(3)**; [S.I. 2019/553](#), **art. 2**

Item 4: contributions towards expenditure

Contributions of any description payable to the authority for the year towards expenditure falling to be debited to the account (for that or any other year).

If the Secretary of State so directs, this item shall not include so much of any such contributions as may be determined by or under the direction.

F3 Item 5: housing benefit transfers

Textual Amendments

F3 Sch. 4 Pt. 1 Item 5 repealed (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e)(f), [Sch. 7 para. 33\(2\)](#), **Sch. 8 Pt. 1**; [S.I. 2003/2938](#), **art. 6(d)(e)(i)(i)** (with art. 8, Sch.)

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Item 6: transfers from the Housing Repairs Account

Sums transferred for the year from the authority's Housing Repairs Account in accordance with section 77(5) of this Act (credit balance for year).

Item 7: reduced provision for bad or doubtful debts

The following, namely—

(a) any sums debited to the account for a previous year under paragraph (a) of item 7 of Part II of this Schedule which have been recovered by the authority during the year; and

(b) any amount by which, in the opinion of the authority, any provision debited to the account for a previous year under paragraph (b) of that item should be reduced.

If the Secretary of State so directs, no sums shall be credited under paragraph (a) above, and no amount shall be credited under paragraph (b) above, except (in either case) in such circumstances and to such extent as maybe specified in the direction.

Item 8: sums calculated as determined by Secretary of State

Sums calculated for the year in accordance with such formulae as the Secretary of State may from time to time determine.

In determining any formula for the purposes of this item, the Secretary of State may include variables framed (in whatever way he considers appropriate) by reference to such matters

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relating to the authority, or to (or to tenants of) houses and other property which are or have been within the account, as he thinks fit.

[^{F4}Item 9: sums directed by Secretary of State or National Assembly for Wales

Textual Amendments

- F4** Sch. 4 Pt. 1 Item 9 substituted (18.11.2003 for E. and 27.11.2003 for W. for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), [Sch. 7 para. 33\(3\)](#); [S.I. 2003/2938](#), art. 3(a) (with art. 8, Sch.); [S.I. 2003/3034](#), art. 2, [Sch. 1 Pt. I](#) (with [Sch. 2 para. 5](#))

Any sums which for the year the authority is required, by reason of a direction given by the appropriate person, to carry to the credit of the account from some other revenue account of theirs.

A direction under this item may require the transfer of sums calculated in accordance with formulae specified in the direction, and any formula so specified may include variables framed (in whatever way the appropriate person considers appropriate) by reference to such matters as the appropriate person thinks fit.]

Item 10: credit balance from previous year

Any credit balance shown in the account for the previous year.

This item does not include so much of any such balance so shown as is carried to the credit of some other revenue account of the authority in accordance with paragraph 1 or 2 of Part III of this Schedule.

PART II

DEBITS TO THE ACCOUNT

For each year a local housing authority who are required to keep a Housing Revenue Account (“the account”) shall carry to the debit of the account amounts equal to the items listed in this Part of this Schedule.

Item 1: expenditure on repairs, maintenance and management

The expenditure of the authority for the year in respect of the repair, maintenance, supervision and management of houses and other property within the account, but not including expenditure properly debited to the authority’s Housing Repairs Account.

If the Secretary of State so directs, this item shall include, or not include, such expenditure as may be determined by or under the direction.

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[^{F5} Item 2: capital expenditure

Textual Amendments

F5 Sch. 4 Pt. 2 Item 2 substituted (1.4.2004) by [The Local Authorities \(Capital Finance\) \(Consequential, Transitional and Saving Provisions\) Order 2004 \(S.I. 2004/533\)](#), arts. 1, 4

Any expenditure of the authority in respect of houses and other property within the account—

- (a) which is capital expenditure for the year; and
- (b) which the authority decide should be charged to a revenue account for the year.

In this item “capital expenditure” means expenditure which is capital expenditure for the purposes of Chapter 1 of Part 1 of the Local Government Act 2003 (capital finance).]

Item 3: rents, rates, taxes and other charges

The rents, rates, taxes and other charges which the authority are liable to pay for the year in respect of houses and other property within the account.

[^{F6} Item 4: rent rebates

Textual Amendments

F6 Sch. 4 Pt. 2 Item 4 repealed (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e)(f), [Sch. 7 para. 33\(4\)](#), [Sch. 8 Pt. 1](#); [S.I. 2003/2938](#), [art. 6\(d\)\(e\)\(i\)\(i\)](#) (with art. 8, Sch.)

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Item 5: sums payable under section 80ZA

F7
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Textual Amendments

F7 Sch. 4 Pt. 2 Item 5 omitted (20.3.2019) by virtue of [Housing \(Wales\) Act 2014 \(anaw 7\)](#), [ss. 131\(4\)\(b\), 145\(3\)](#); [S.I. 2019/553](#), art. 2

[^{F8} Item 5A: sums payable under section 170 of the Localism Act 2011

Textual Amendments

F8 Sch. 4 Pt. 2 Item 5A inserted (15.11.2011) by [Localism Act 2011 \(c. 20\)](#), [ss. 170\(9\), 240\(5\)\(n\)](#)

Sums payable for the year to the Secretary of State under section 170(4) or (5) of the Localism Act 2011 (interest etc charged as a result of late payment of settlement payments etc).]

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^{F9}Item 5B: sums payable under section 134 of the Housing (Wales) Act 2014

Textual Amendments

F9 Sch. 4 Pt. 2 Item 5B inserted (18.11.2014) by [Housing \(Wales\) Act 2014 \(anaw 7\)](#), **ss. 134(8), 145(2)**

Sums payable for the year to the Welsh Ministers under section 134(3) or (4) of the Housing (Wales) Act 2014 (interest etc charged as a result of late payment of settlement payments etc).]

Item 6: contributions to Housing Repairs Account

Sums transferred for the year to the authority's Housing Repairs Account.

Item 7: provision for bad or doubtful debts

The following, namely—

- (a) any sums credited to the account for the year or any previous year under item 1 or 2 of Part I of this Schedule which, in the opinion of the authority, are bad debts which should be written off; and
- (b) any provision for doubtful debts which, in their opinion, should be made in respect of sums so credited.

If the Secretary of State so directs, no sums shall be debited under paragraph (a) above, and no provision shall be debited under paragraph (b) above, except (in either case) in such circumstances and to such extent as may be specified in the direction.

Item 8: sums calculated as determined by Secretary of State

Sums calculated for the year in accordance with such formulae as the Secretary of State may from time to time determine.

In determining any formula for the purposes of this item, the Secretary of State may include variables framed (in whatever way he considers appropriate) by reference to such matters relating to the authority, or to (or to tenants of) houses or other property which are or have been within the account, as he thinks fit.

Item 9: debit balance from previous year

Any debit balance shown in the account for the previous year.

This item does not include any such balance so shown which is carried to the debit of some other revenue account of the authority in accordance with paragraph 1 of Part III of this Schedule.

^{F10}Item 10: sums directed by Secretary of State or National Assembly for Wales

Textual Amendments

F10 Sch. 4 Pt. 2 Item 10 inserted (18.11.2003 for E. and 27.11.2003 for W. for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), **s. 128(6), Sch. 7 para. 33(5)**; [S.I. 2003/2938](#), **art. 3(a)** (with [art. 8, Sch.](#)); [S.I. 2003/3034](#), **art. 2, Sch. 1 Pt. I**

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Any sums which for the year the authority is required, by reason of a direction given by the appropriate person, to carry from the account to the credit of some other revenue account of theirs.

A direction under this item may require the transfer of sums calculated in accordance with formulae specified in the direction, and any formula so specified may include variables framed (in whatever way the appropriate person considers appropriate) by reference to such matters as the appropriate person thinks fit.

In giving a direction under this item, the appropriate person may (in particular) take into account the effect of such a direction on—

- (a) other revenue accounts in the authority’s relevant fund,
- (b) the amounts of council tax falling to be set by the authority under section 30 of the Local Government Finance Act 1992, and
- (c) the authority’s budget requirement under section 32(4) of that Act.

In this item the reference to the authority’s “relevant fund” is—

- (a) in relation to England, to the authority’s general fund within the meaning of section 91(2) of the Local Government Finance Act 1988, and
- (b) in relation to Wales, to the authority’s council fund within the meaning of section 38(1) of the Local Government (Wales) Act 1994.]

[^{F11}Item 11: payments under section 86 of the Housing and Planning Act 2016

Textual Amendments

F11 Sch. 4 Pt. 2 Item 11 inserted (1.10.2016) by [Housing and Planning Act 2016 \(c. 22\)](#), **ss. 88(3)**, 216(3); [S.I. 2016/956](#), **reg. 2(a)**

Any sums payable for the year to the Secretary of State under regulations made in reliance on section 86 of the Housing and Planning Act 2016 (rents for high income social tenants: payment by local authority of increased income to Secretary of State).]

PART III

SPECIAL CASES

Balance for year 1989-90

- 1 (1) The following, namely—
- (a) any debit balance shown in a local housing authority’s Housing Revenue Account for the year beginning 1st April 1989;
 - (b) so much of any credit balance so shown as exceeds the limit mentioned in sub-paragraph (2) below,
- shall be carried forward and debited or credited, as the case may require, not to their Housing Revenue Account for the year beginning 1st April 1990 but to some other revenue account of theirs for that year.

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- (2) The limit referred to in sub-paragraph (1) above is £150 multiplied by the number of dwellings in the authority's Housing Revenue Account on 31st March 1990 or £5 million, whichever is the lesser amount.

F12 ...

Textual Amendments

F12 Sch. 4 Pt. 3 para. 2 and cross-heading omitted (20.3.2019) by virtue of [Housing \(Wales\) Act 2014 \(anaw 7\)](#), [ss. 131\(4\)\(c\), 145\(3\)](#); [S.I. 2019/553](#), [art. 2](#)

*F12*₂

Amenities shared by the whole community

- 3 (1) Where benefits or amenities—
- (a) arising from the exercise of a local housing authority's functions under Part II of the ^{M2}Housing Act 1985 (provision of housing); and
 - (b) provided for persons housed by the authority,
- are shared by the community as a whole, the authority shall make such contributions to their Housing Revenue Account from some other revenue account of theirs as, having regard to the amounts of the contributions and the period over which they are made, will properly reflect the community's share of the benefits or amenities.
- (2) The Secretary of State may give such directions as he considers appropriate as to the performance by local housing authorities of their duty under sub-paragraph (1) above.
- (3) Where it appears to the Secretary of State that an authority have failed to comply with sub-paragraph (1) above or any directions under sub-paragraph (2) above, he may give them such directions as appear to him appropriate to ensure compliance.
- (4) A direction under sub-paragraph (3) above may contain particulars as to the amounts of the contributions and the years for which they are to be made.

Marginal Citations

M2 1985 c. 68.

[^{F13} Provision of welfare services]

Textual Amendments

F13 Sch. 4 Pt. 3 shall have effect, and be deemed always to have had effect as if paragraph 3A and crossheading were inserted after paragraph 3, by [1993 c. 28](#), [ss. 127\(b\), 128](#)

- F14*_{3A} (1) This paragraph applies where in any year a local housing authority provide welfare services (within the meaning of section 11A of the ^{M3}Housing Act 1985) for persons housed by them in houses or other property within their Housing Revenue Account.

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- (2) The authority may carry to the credit of the account—
- (a) an amount equal to the whole or any part of the income of the authority for the year from charges in respect of the provision of those services;
 - (b) any sum from some other revenue account of theirs which represents the whole or any part of that income.
- (3) The authority may carry to the debit of the account—
- (a) an amount equal to the whole or any part of the expenditure of the authority for the year in respect of the provision of those services;
 - (b) any sum from some other revenue account of theirs which represents the whole or any part of that expenditure.

Textual Amendments

F14 Sch. 4 Pt. 3 shall have effect, and be deemed always to have had effect as if paragraph 3A and crossheading were inserted at the end of paragraph 3, by 1993 c. 28, ss. 127(b), 128

Marginal Citations

M3 1985 c. 68.

Land disposed of at less than market value

- 4 The Secretary of State in giving his consent under any enactment for the disposal at less than market value of land within their Housing Revenue Account may impose a condition requiring the authority to make a contribution to the account from some other revenue account of theirs for such years and of such amount, or of any amount calculated in such manner, as he may determine.

Adjustment of accounts on appropriation of land

- 5 (1) Where land is appropriated by a local housing authority for the purposes of Part II of the ^{M4}Housing Act 1985 (provision of housing), or on the discontinuance of use for those purposes, such adjustment shall be made in the Housing Revenue Account, the Housing Repairs Account and other revenue accounts of the authority as the Secretary of State may direct.
- (2) Except where sub-paragraph (1) above applies, any direction given under section 24 of the ^{M5}Town and Country Planning Act 1959 (adjustment of accounts on appropriation of land) concerning the Housing Revenue Account of a local housing authority shall apply in relation to the account to be kept under section 74 of this Act as it would have applied to the account to be kept under section 50 of the ^{M6}Housing (Financial Provisions) Act 1958.

Marginal Citations

M4 1985 c. 68.

M5 1959 c. 53.

M6 1958 c. 42.

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Transfers of housing stock between authorities in London

- 6 (1) Where houses and other property within the Housing Revenue Account have been transferred from one authority to another under section 23(3) of the ^{M7}London Government Act 1963 (orders transferring land held by London borough council or Common Council of City of London), the Secretary of State may by order direct, for any of the purposes of this Part of this Act—
- (a) within whose Housing Revenue Account the transferred houses and property are to be treated as falling; and
 - (b) how relevant items are to be treated in the Housing Revenue Accounts of the authorities to whom the order applies.
- (2) The order may be made to apply to a description of local housing authorities specified in the order or to a specified local housing authority, and may make different provision in respect of different years or for different purposes in relation to the same year.
- (3) An order under this paragraph may amend an order made under section 23(3) of the London Government Act 1963 and may provide that one authority shall pay to another in respect of houses and property to which it relates such amounts calculated by such methods and in respect of such items and such years as appear to the Secretary of State to be appropriate.
- (4) An order under this paragraph—
- (a) shall be made by the Secretary of State with the concurrence of the Treasury, and
 - (b) shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (5) Before making an order under this paragraph, the Secretary of State shall consult such representatives of local government as appear to him to be appropriate; and, before making an order applying to a particular local housing authority, he shall consult that authority.

Marginal Citations

M7 1963 c. 33.

Contributions in respect of land in certain areas

- 7 Where a contribution under—
- (a) section 259 of the Housing Act 1985 (contributions by Secretary of State towards expenditure on general improvement area); or
 - (b) section 96 of this Act (contributions by Secretary of State towards expenditure on renewal area),
- has been paid towards expenditure incurred by a local housing authority in relation to land held by them for the purposes of Part II of that Act (provision of housing), neither the expenditure nor the contribution shall be carried to the Housing Revenue Account except with the consent of the Secretary of State.

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PART IV

SUPPLEMENTARY PROVISIONS

Duty to supply information

- 1 (1) A local housing authority, and any officer or employee of a local housing authority concerned with their housing functions, shall supply the Secretary of State with such information as he may specify, either generally or in any particular case, for the purpose of enabling the Secretary of State to ascertain the state or likely state of the authority’s Housing Revenue Account for any year.
- (2) A local housing authority shall supply the Secretary of State with such certificates supporting the information required by him as he may specify.

Directions excluding or modifying statutory provisions

- 2 (1) The Secretary of State may, as respects any houses or other property within the Housing Revenue Account, direct that all or any of the provisions of this Part of this Act relating to the account shall not apply, or shall apply subject to such modifications as may be specified in the direction.
- (2) The Secretary of State may direct that the provisions of this Part of this Act relating to the Housing Revenue Account shall apply to a local housing authority subject to such modifications as are specified in the direction.
- (3) A direction may be given for such period and subject to such conditions as may be specified in the direction.

Orders amending statutory provisions

F153

<p>Textual Amendments</p> <p>F15 Sch. 4 Pt. 4 para. 3 repealed (18.11.2003) by Local Government Act 2003 (c. 26), ss. 91(2), 128(2), Sch. 8 Pt. 1</p>

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