

*Status: Point in time view as at 26/12/2023.*

*Changes to legislation: Local Government and Housing Act 1989, Part I is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 4

#### 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 <sup>M1</sup>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 [<sup>F1</sup>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*

F2  
...

#### **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.)

...

### *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.

*[<sup>F4</sup>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.

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