

*Status: Point in time view as at 27/11/2003.*

*Changes to legislation: Local Government and Housing Act 1989, Part II is up to date with all changes known to be in force on or before 01 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

##### <sup>F1</sup>PART II

##### DEBITS TO THE ACCOUNT

###### Textual Amendments

- F1** 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](#)

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.

###### *Item 2: expenditure for capital purposes*

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

- (a) is capital expenditure (other than excluded expenditure) for the year; or
- (b) is excluded expenditure for the year, or any previous or subsequent year, which the authority decide should be charged to a revenue account for the year.

In this item “capital expenditure” means expenditure for capital purposes within the meaning of Part IV of this Act and “excluded expenditure” means expenditure excluded from the obligation in section 41(1) of this Act.

###### *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.

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#### *Item 4: rent rebates*

The rent rebates granted for the year to tenants of houses and other property within the account.

*[<sup>F2</sup>Item 5: sums transferred under section 80(2)]**[<sup>F2</sup>Item 5: sums payable under section 80ZA]*

#### **Textual Amendments**

- F2** Sch. 4 Pt. II Item 5 substituted (27.11.2003 for W. for the purpose of and in relation to financial years beginning on or after 1.4.2004, and 1.4.2004 for E.) by [Local Government Act 2003 \(c. 26\), ss. 90\(3\), 128\(6\)](#); [S.I. 2003/2938, art. 7\(a\)](#) (with [art. 8, Sch.](#)); [S.I. 2003/3034, art. 2, Sch. 1 Pt. I](#)

*[<sup>F2</sup>Sums transferred for the year to some other revenue account of the authority in accordance with section 80(2) of this Act (Housing Revenue Account subsidy of a negative amount).]*

*[<sup>F2</sup>Sums payable for the year to the Secretary of State, or the National Assembly for Wales, under subsection (1)(b) of section 80ZA of this Act (Housing Revenue Account subsidy of a negative amount) and—*

- (a) any interest charged on those sums under subsection (4) of that section, and*
- (b) any amount charged under subsection (5) of that section in respect of costs incurred as a result of late payment of any of those sums.]*

#### *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 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 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.

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*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.

*<sup>F1</sup>Item 10: sums directed by Secretary of State or National Assembly for Wales*

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.]

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