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## SCHEDULES

#### **SCHEDULE 4**

THE KEEPING OF THE HOUSING REVENUE ACCOUNT

### 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.

(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.

### Credit balance where no HRA subsidy payable

A local housing authority to whom no Housing Revenue Account subsidy is payable for any year may carry the whole or part of any credit balance shown in their Housing Revenue Account for that year to the credit of some other revenue account of theirs.

# 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 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.

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- (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.

# Land disposed of at less than market value

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 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 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 Housing (Financial Provisions) Act 1958.

### 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 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.

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- (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.

Contributions in respect of land in certain areas

- 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.