

## HOUSING

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### Accounts

REGULATIONS, DATED 15TH JULY, 1947, MADE BY THE MINISTRY OF HEALTH AND LOCAL GOVERNMENT UNDER THE HOUSING ACT (NORTHERN IRELAND), 1945.

1947. No. 123

The Ministry of Health and Local Government for Northern Ireland (in these Regulations referred to as "the Ministry"), in exercise of the powers conferred upon it by the Housing Act (Northern Ireland), 1945 (in these Regulations referred to as "the Act"), hereby makes the following Regulations :—

1.—(1) These Regulations may be cited as the Housing (Accounts) Regulations (Northern Ireland), 1947.

(2) In these Regulations the expression "housing accommodation" means houses or flats provided under the Housing Act (Northern Ireland), 1945.

(3) The Interpretation Act, 1921, shall apply for the purpose of the interpretation of these Regulations as it applies to the interpretation of an Act of the Parliament of Northern Ireland.

### PART I

#### *Housing Revenue Account*

2. A local authority shall credit to the Housing Revenue Account, kept by them in pursuance of section five of the Act, in respect of each financial year—

- (a) the receipts of the local authority from rents and rates in respect of housing accommodation ;
- (b) sums contributed by the local authority under section two of the Act ;
- (c) sums contributed by the Ministry under section one of the Act ;
- (d) receipts arising from the investment of unexpended balances of the Housing Revenue Account, and sums resulting from the realization of such investments ;
- (e) miscellaneous receipts applicable to housing accommodation ; and

- (f) such further contribution from the General Revenue Account of the local authority as may be required to make good any debit balance in the Housing Revenue Account at the end of the financial year. Provided that where the Ministry is satisfied that such debit balance is due to exceptional causes, and the local authority have submitted proposals, which are acceptable to the Ministry, for the extinguishing of the debit balance within a reasonable period, the Ministry may permit the local authority to carry forward the debit balance, without such further contribution.
3. A local authority shall debit to the Housing Revenue Account in respect of each financial year—
- (a) loan charges paid in respect of capital sums borrowed by the local authority for the provision of housing accommodation ;
  - (b) rates, taxes and insurance in respect of housing accommodation ;
  - (c) payments necessarily and properly made in respect of the supervision and management of housing accommodation ;
  - (d) the contribution required to be made to the Housing Repairs Account in accordance with regulation 5 (a) of these Regulations ;
  - (e) such sum as may be required to make good any debit balance in the Housing Repairs Account at the end of the financial year.
4. Any credit balance in the Housing Revenue Account at the end of a financial year shall be carried forward to the credit of the Account for the following financial year.

## PART II

### *Housing Repairs Account*

5. A local authority shall credit to the Housing Repairs Account kept by them, in pursuance of section six of the Act, in respect of each financial year—
- (a) such sums from the Housing Revenue Account as the local authority may think proper, being not less than at the rate of £6, nor greater than at the rate of £8, per house, or flat, per annum from the date of the first occupation of the house ;
  - (b) receipts arising from the investment of unexpended balances of the Housing Repairs Account, and sums resulting from the realization of such investments ;
  - (c) such further sum from the Housing Revenue Account as may be required (as provided in regulation 3 (e) above) to

- make good any debit balance in the Housing Repairs Account at the end of the financial year ;
- (d) miscellaneous receipts properly attributable to the Housing Repairs Account.

6. A local authority shall debit to the Housing Repairs Account payments properly made in respect of the repair and maintenance of housing accommodation.

7. Any credit balance in the Housing Repairs Account at the end of a financial year shall be carried forward to the credit of the Account for the following year.

### PART III

#### *General*

8. Sums lying to the credit of the Housing Revenue Account or the Housing Repairs Account in excess of the authority's immediate requirements may (and shall if the Ministry so directs) be invested, and monies so invested shall be shown as standing to the credit of the relevant Accounts, and the said securities may with the permission, or at the direction, of the Ministry be realised and the proceeds brought to the credit of the relevant Accounts.

9. The Housing Revenue Account, and the Housing Repairs Account, shall be kept in the forms set out in the Schedule to these Regulations, or in forms substantially to the like effect.

Sealed with the Official Seal of the Ministry of Health and Local Government for Northern Ireland this fifteenth day of July, One thousand nine hundred and forty-seven, in the presence of

(L.S.)

*Ronald Green,*

Assistant Secretary.

HOUSING (ACCOUNTS) REGULATIONS (NORTHERN IRELAND), 1947

SCHEDULE

FORM OF HOUSING REVENUE ACCOUNT

..... Council

Year ending the 31st day of March, 19.....

Date	RECEIPTS										PAYMENTS																																					
	£ s. d.	Total Amount Received	£ s. d.	Rents	£ s. d.	Rates	£ s. d.	Contributions (Under Section 2 of Housing Act (N.I.) 1945)	£ s. d.	Contributions from Ministry	£ s. d.	Actual Sums Invested (contra)	£ s. d.	Proceeds from Realization of Investments	£ s. d.	Income from Investments	£ s. d.	Contributions (Under Regulation 2 (f) of Housing (Accounts) Regns. (N.I.) 1947)	£ s. d.	Miscellaneous Receipts	£ s. d.	Balance against at close of year	£ s. d.	Total Amount Paid	£ s. d.	Loan Charges	£ s. d.	Rates	£ s. d.	Taxes	£ s. d.	Insurances	£ s. d.	Supervision and Management Expenses	£ s. d.	Contributions to Housing Repairs Account (Under Regulation 3 (d) of Housing (Accounts) Regns. (N.I.) 1947)	£ s. d.	Sum required to make good debit balance in Housing Repairs Account (Under Regn. 3 (e) of Housing (Accounts) Regns. (N.I.) 1947)	£ s. d.	Actual Sums Invested	£ s. d.	Proceeds from Realization of Investments (contra)	£ s. d.	Other Payments	£ s. d.	Cash	£ s. d.	Investments (at cost)

