

SCHEDULES

SCHEDULE 15

THE HOUSING REVENUE ACCOUNT

PART II

OPERATION OF ACCOUNT

Debits

- 3 —Subject to paragraph 4 of this Schedule, for each year a local authority shall debit to the housing revenue account amounts equal to—
- (a) the loan charges which the local authority are liable to pay for that year in respect of money borrowed by a local authority for the purpose of—
 - (i) the provision by them after 12th February 1919 of housing accommodation under the enactments referred to in paragraph 1(1)(a),
 - (ii) the provision or improvement by them of dwellings in accordance with improvement proposals approved by the Secretary of State under section 2 of the Housing (Scotland) Act 1949 or under section 105 of the Housing (Scotland) Act 1950 or under section 13 of the Act of 1968,
 - (iii) meeting expenditure on the repair of houses and other property to which the account relates,
 - (iv) the improvement of amenities of residential areas under section 251 on land to which the account relates,
 - (v) the alteration, enlargement or improvement under section 2(3) of any house:

Provided that a local authority may, with the approval of the Secretary of State, debit to the account any payments, of which the amount and period over which they are payable have been approved by him, to meet outstanding capital debt in respect of any house which, being a house to which the account related—

- (a) was demolished after 27th July 1972; or
- (b) was disposed of after 25th May 1978;
- (b) the taxes, feuduties, rents and other charges which the local authority are liable to pay for that year in respect of houses and other property to which the account relates;
- (c) the expenditure incurred by the local authority for that year in respect of the repair, maintenance, supervision and management of houses and other property to which the account relates, other than the expenditure incurred by them in the administration of a rent rebate scheme;

Status: This is the original version (as it was originally enacted).

- (d) the expenditure incurred by the local authority for that year in respect of all such buildings as are referred to in paragraph 1(1)(e);
- (e) the arrears of rent which have been written off in that year as irrecoverable, and the income receivable from any houses to which the account relates during any period in that year when they were not let;
- (f) any payments made by the local authority to another local authority or a development corporation in pursuance of any overspill agreement, being payments towards expenditure which, if it had been incurred by the first-mentioned authority, would have been debited by them to their housing revenue account in pursuance of this paragraph;
- (g) such other expenditure incurred by the local authority as the Secretary of State directs shall be debited to the housing revenue account.

4 —A local authority shall not debit to the housing revenue account amounts equal to—

- (a) expenditure on the provision of anything under section 3 or 5 (which relate respectively to the powers of a local authority to provide shops, etc., and laundry facilities) or the supply of anything under section 4 (which relates to the power of a local authority to provide furniture, etc.), or
- (b) any part of expenditure attributable to site works and services of a house or houses or other property to which the housing revenue account relates which exceeds the expenditure required for the provision of the house or houses or other property:

Provided that nothing in sub-paragraph (a) shall apply to expenditure on the provision of—

- (i) anything referred to in paragraphs (a) and (b) of section 211(1) in respect of which the local authority are required to make a service charge;
- (ii) any garage, car-port or other car-parking facilities provided by the local authority under the terms of the tenancy of a house,

and the exclusion from the housing revenue account of expenditure on the supply or provision of anything under sections 4 or 5 shall not extend to such expenditure when incurred in relation to a hostel or a lodging-house.