



Housing (Scotland) Act 1987

1987 CHAPTER 26

PART X

HOUSING ACCOUNTS OF LOCAL AUTHORITIES

203 The housing revenue account

- (1) A local authority shall keep a housing revenue account of the income and expenditure of the authority for each year in respect of the houses, buildings and land specified in Part I of Schedule 15, and Part I shall have effect for that purpose.
- (2) A local authority may, with the consent of the Secretary of State, include in or exclude from the housing revenue account any individual house or other property or categories of houses or other properties.
- (3) The Secretary of State may make a direction either generally or in relation to specified properties that any category of house or other properties shall be included in or excluded from the housing revenue account of a local authority.
- (4) The land in respect of which the local authority are required by subsection (1) to keep a housing revenue account shall not include any land which the local authority have provided expressly for sale for development by another person.
- (5) Part II of Schedule 15 shall have effect in relation to the operation of the housing revenue account.
- (6) The Secretary of State may, as respects any year, after consultation with such associations of local authorities as appear to him to be concerned, by order amend Schedule 15.
- (7) An order under subsection (6) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

204 Power of Secretary of State to limit estimated rate fund contributions to housing revenue account

- (1) The Secretary of State may by order impose, as respects a local authority or class thereof specified in the order, a limit to the amount of contribution out of their general fund which the authority or, as the case may be, an authority of the class may estimate that they will carry to the credit of their housing revenue account for the year specified in the order; and it shall be the duty of the local authority so to estimate that amount as not to exceed that limit.
- (2) The limit referred to in subsection (1) may be expressed in whatever way the Secretary of State thinks fit.
- (3) An order under this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) Every local authority shall submit to the Secretary of State an estimate of the income and expenditure an account of which they are obliged, under section 203, to keep in their housing revenue account for the year next following.
- (5) In subsection (1), "general fund" means the fund maintained by a local authority under section 93 of the Local Government (Scotland) Act 1973.

205 The rent rebate account

- (1) A local authority shall keep a rent rebate account for each year.
- (2) The authority shall—
 - (a) credit that account with the amount of rent rebate subsidy payable to them under section 32 of the Social Security and Housing Benefits Act 1982;
 - (b) debit that account with—
 - (i) the amount of the authority's rent rebates for the year, and
 - (ii) the authority's costs of administering their rent rebates for the year.
- (3) Where for any year a deficit is shown in the account, the local authority shall credit the account in respect of that year with an amount equal to the amount of the deficit.

206 The rent allowance account

- (1) A local authority shall keep a rent allowance account for each year.
- (2) The authority shall—
 - (a) credit that account with the amount of rent allowance subsidy payable to them under section 32 of the Social Security and Housing Benefits Act 1982;
 - (b) debit that account with—
 - (i) the amount of the authority's rent allowances for the year, and
 - (ii) the authority's costs of administering their rent allowances for the year.
- (3) Where for any year a deficit is shown in the account, the local authority shall credit the account in respect of that year with the amount of the deficit.

207 The slum clearance revenue account

- (1) A local authority shall keep a slum clearance revenue account for each year.
- (2) That account shall include—
 - (a) the income and expenditure of the authority in respect of houses and other property acquired by them, or appropriated, for the purposes of Parts IV, V or VI other than houses acquired under Part IV for the purpose of bringing it or another house up to the tolerable standard; and
 - (b) any expenditure of the authority referred to in section 200 in respect of houses and other property which is not included in paragraph (a) together with any income related to that expenditure.
- (3) Schedule 16 shall have effect in relation to the slum clearance revenue account.

208 Application of receipts from disposal of certain land

- (1) Any money received by a local authority from the disposal of land to which this section applies shall be applied for a purpose for which the land which was the subject of the transaction was held.
- (2) Subsection (1) shall not have effect if the Secretary of State approves the money being applied for another purpose.
- (3) Subsection (1) applies to land in respect of which income and expenditure is accounted for—
 - (a) in the housing revenue account, or
 - (b) in the slum clearance account.

209 Adjustment of accounts on appropriation of land

- (1) Where land is appropriated by a local authority for the purposes of Parts I or V or on the discontinuance of use for those purposes, such adjustment shall be made in the accounts of the local authority as the Secretary of State may direct.
- (2) Any direction under this section may be either a general direction or a direction for any particular case.
- (3) Where this section applies, section 25 of the Town and Country Planning (Scotland) Act 1959 (which also relates to the adjustment of accounts on appropriation of land) shall not apply.