

## SCHEDULES

### SCHEDULE 4

#### THE KEEPING OF THE HOUSING REVENUE ACCOUNT

##### PART II

##### DEBITS TO THE 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 may be specified in the direction.