the proper officer of the Court by means of a rubber stamp and indelible ink.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland, this 15th day of April, 1926, in the presence of

G. C. Duggan,
(L.S.) Assistant Secretary.

I consent to the foregoing Order.

William Moore, L.C.J.

DISEASES OF ANIMALS

General Cattle Diseases Fund.

MADE BY THE MINISTRY OF FINANCE PURSUANT TO SECTION 10 (2) OF THE ADMINISTRATIVE PROVISIONS ACT (NORTHERN IRELAND), 1926, GOVERNING THE GENERAL CATTLE DISEASES FUND FOR NORTHERN IRELAND.

1926. No. 71.

In accordance with Subsection (2) of Section 10 of the Administrative Provisions Act (Northern Ireland), 1926, the Ministry of Finance hereby makes the following Regulations governing the General Cattle Diseases Fund for Northern Ireland established under Subsection (1) of Section 10 of that Act :—

Interpretation, Short Title and Commencement.

1. (i) These Regulations may be cited as the General Cattle Diseases Fund (Northern Ireland) Regulations, 1926, and shall have effect as from 1st April, 1926.

(ii) In these Regulations :—

The expression " the act " means the Administrative Provisions Act (Northern Ireland), 1926.

The expression " the Ministry " means the Ministry of Agriculture for Northern Ireland.

The expression " the Bank " means the Provincial Bank of Ireland, Ltd., Royal Avenue Branch, Belfast.

The expression " local authority " means the Council of a county or county borough, or the Treasurer of such Council.

The xpression " the Fund " means the General Cattle Diseas Fund for Northern Ireland.

The expression " the General Account " means the General Account of the Fund as specified in subsection (1) of section 10 of the Act.

The expression " the Special Account " means the Special Account of the Fund as specified in subsection (1) of Section 10 of the Act.

The expression "the Banking Account" means the Banking Account to be opened by the Ministry in accordance with these Regulations.

(iii) The interpretation Act (N.I.), 1921, shall apply for the purposes of the interpretation of these Regulations, as it applies for the purpose of the interpretation of an Act of the Parliament of Northern Ireland.

Banking Account.

2. (i) The Ministry shall cause to be opened at the Bank a Banking Account to be known as "The General Cattle Diseases (Northern Ireland) Fund Account," into which all moneys payable into the Fund shall be paid in the manner prescribed by these Regulations and out of which all payments payable out of the Fund shall be made by means of Payable Orders.

(ii) The persons authorised to operate upon the Banking Account shall be those from time to time authorised to operate upon the Vote Account of the Ministry.

(iii) The Banking Account shall be deemed to be a Public Account for the purpose of Sections 7 & 8 of the Exchequer and Audit Act (Northern Ireland), 1921.

Deposit Account.

3. (i) The Ministry shall review the position of the Banking Account once at least in each month, and if on such review it shall appear—

(*a*) that the balance at credit or estimated to be at credit of the Banking Account is in excess of the probable requirements of the coming month, such excess shall forthwith be paid out of the Banking Account and placed on Deposit Account with the Bank;

(*b*) That the requirements of the coming month are in excess of the balance available or estimated to be available, such sum as may be required to meet such excess shall be transferred from the Deposit Account (if that account stands to credit) together with interest earned on the sum so transferred, and paid into the Banking Account.

(ii) The Deposit Account referred to in this Article shall be regarded as forming part of the Fund and shall, for the purpose of sections 7 & 8 of the Exchequer and Audit Act (Northern Ireland), 1921, be deemed to be a Public Account.

Payments into the Fund.

4. Moneys payable into the Fund shall be paid into the Banking Account in the following manner, namely:—

(i) *Transferred Balance.* The Ministry shall pay into the Banking Account the assets of the General Cattle Diseases (Northern Ireland) Fund transferred to the said Ministry by the Secretary of State in pursuance of the transfer of Property (Council of Ireland Services) Order, 1926, made by the Joint Exchequer Board.

(ii) *Assessments of Local Authorities :* All sums assessed upon local authorities by order of the Ministry of Home Affairs made under subsection (1) of section 11 of the Act shall upon receipt from the Ministry of Receivable Orders for the amount assessed, be paid by each local authority to the Bank to the credit of the Banking Account.

(iii) *Fines :* The Ministry of Home Affairs shall, as soon as may be after the close of each quarter notify the Ministry of all sums received in that quarter on account of fines in prosecutions under the Diseases of Animals Acts and shall on receipt from the Ministry of Receivable Orders pay such sums to the Bank for credit of the Banking Account.

(iv) *Interest :* The Bank shall, on the thirtieth day of June, and on the thirty-first day of December in each year credit to the Banking Account the Interest allowed thereon in respect of the half-year then ended and shall notify to the Ministry the amount so credited. Where any Interest is earned on Deposit Account and the same has not been transferred to the Banking Account in the manner provided in Article 3, such interest shall be paid by the Bank into the Banking Account before the close of the Financial Year during which it has accrued.

(v) *Tuberculosis Grants :* The Ministry shall, out of moneys provided by Parliament and to an amount not exceeding the sum so provided pay into the Fund in respect of the payments referred to in subsection (5) of section 11 of the Act such sums as may be from time to time required to cover three-fourths of the amounts payable out of the Fund in respect of compensation paid by Local Authorities for the slaughter of cattle in case of the existence or suspected existence of tuberculosis : provided that the total amount of the sums so paid into the Banking Account in any Financial Year shall not exceed three-fourths of the repayments paid out of the Fund on account of such compensation in that Financial Year.

(vi) *Special Account Grants :* The Ministry shall, out of moneys provided by Parliament and to an amount not exceeding the sum so provided, pay into the Banking Account such sums as may from time to time be required to cover the payments required to be made out of the Fund in respect of the expenditure specified in sub-section (1) (*a*) of section 13 of the Act.

(vii) *Salvage :* The Ministry shall pay into the Banking Account all sums received on the sale of carcases of cattle, animals or swine slaughtered on account of the diseases specified in section 13 of the Act after deducting any

sums payable thereout as excess to the owners of the cattle, animals or swine under the provisions of the Diseases of Animals Acts.

Payments out of the Fund.

5. (i) No payments shall be made out of the Fund other than those prescribed in sections 12 and 13 of the Act.

(ii) No payment shall be made out of the Fund otherwise than out of the Banking Account in the manner prescribed by Article 2 of these Regulations, and all payments out of the Fund shall be made in the same manner as payments charged to supply grants.

Accounts of the Fund.

6. (*a*) The Ministry shall keep Accounts of the Fund showing in separate Accounts—

(i) the balances, receipts and payments and transfers on—
(1) the General Account ;
(2) the Special Account ;

(ii) the payments made to each Local Authority in each financial year ; and shall also keep

(iii) an Account showing the total of the sums transferred from the General Account to the Special Account and of the sums recredited from the Special Account to the General Account in each Financial Year from the establishment of the Fund.

(*b*) The Ministry shall credit to the General Account all sums paid into the Fund as specified in paragraphs (i), (ii), (iii), (iv) and (v) of article 4, and shall credit to the Special Account all sums paid into the Fund as specified in paragraphs (vi) and (vii) of article 4. The Ministry shall debit to the Special Account all sums paid out of the Fund under Section 13 of the Act, and shall debit to the General Account all other sums paid out of the Fund.

(*c*) Where, in accordance with Sub-section (3) of Section 13 of the Act, any sums are transferred from the General Account to the Special Account, the Ministry shall credit the Special Account and debit the General Account, and where any sums are recredited from the Special Account to the General Account, the Ministry shall debit the Special Account and credit the General Account.

Balances.

7. (*a*) In order to enable the Ministry of Finance to determine for the purposes of sub-section (3) of section 13 of the Act whether the balance standing to the credit of the Special Account is required to be retained therein, the Ministry shall on or before the 31st day of March, in each year notify to the Ministry of Finance the amount of the balance which it is estimated will be standing to the credit of the Special Account on the said 31st day of March and furnish a statement of the anticipated income and expenditure of the Account in the financial year next ensuing, and the Ministry of Finance shall, after obtaining the recommendation of the Ministry, determine how such balance is to be disposed of.

(*b*) The Ministry shall as near as may be to the 31st day of March in each year inform the Ministry of Finance of the amount of the balance standing to the credit of the General Account and whether the Ministry propose to issue a certificate under Section 12 (6) of the Act.

Annual Accounts

8. The Ministry shall, on or before the 30th day of September in each year, prepare Accounts of the debits and credits on the General Account and on the Special Account, in the form specified in the Schedule to these Regulations, for the Financial Year next before such date, and shall submit such Accounts to the Comptroller and Auditor-General for audit as required by Section 10 of the Act. These Accounts, when audited, shall be published, together with and as an appendix to the Appropriation Account of the Vote for Agricultural Services.

The Official Seal of the Ministry of Finance was affixed hereto on the 6th day of July, 1926, in the presence of—

G. C. Duggan,
Assistant Secretary.

(L.S.)

THE SCHEDULE.

GENERAL CATTLE DISEASES FUND FOR NORTHERN IRELAND. (16 Geo. 5, c. 4.)

Account of receipts and payments in respect of the General and Special Accounts of the above Fund in the year ending 31st March,.....

GENERAL ACCOUNT.

RECEIPTS.	£ s. d.	PAYMENTS.	£ s. d.	£ s. d.
Balance on 1st April	.....	Recoupments to Local Authorities in respect of Compensation and Expenses under the Diseases of Animals Acts		.....
Assessments on Local Authorities	.....	Fees	.....	
Parliamentary Grant (Class VI, No. 2., Subhead.....)	.....	Travelling Expenses	.....	
Proportion of Fines in Prosecutions under Diseases of Animals Acts	.....	Miscellaneous Expenses	.....	
Bank Interest	.....			
Transferred from Special Account	.....	Transferred to Special Account ..		.....
Other Receipts, viz :—		Other Payments, viz :—		
		Balance on 31st March..... ..		.....

SPECIAL ACCOUNT.

RECEIPTS.	£ s. d.	£ s. d.	PAYMENTS	£ s. d.	£ s. d.
			Salaries of staff	.....	
Balance on 1st April.....	.....		Fees	.....	
Parliamentary Grant (Class VI. No. 2., Subhead .....)	.....		Travelling Expenses	.....	
Salvage of animals slaughtered in connection with—	£ s. d.				.....
(1) pleuro-pneumonia	.....		Miscellaneous expenses, including cost of requisites for cleansing and disinfection and casual labour in killing, burying, branding and removal of animals, and other petty expenses	£ s. d.	
(2) swine fever	.....		(1) pleuro-pneumonia	.....	
(3) foot and mouth disease ..	.....		(2) swine fever	.....	
		.....	(3) foot and mouth disease ..	.....	
Transferred from General Account	.....				.....
Other Receipts, viz :—			Compensation to owners of animals slaughtered in connection with—	£ s. d.	
			(1) pleuro-pneumonia	.....	
			(2) swine fever	.....	
			(3) foot and mouth disease ..	.....	
					.....
			Transferred to General Account ..		.....
			Other Payments, viz :—		
			Balance on 31st March,..... ..		.....

Accounting Officer.