principal Regulations shall have effect as if for the words and figures " 6 ft. 8 ins." there were substituted " 6 ft. 6 ins."

Sealed with the Official Seal of the Ministry of Health and Local Government for Northern Ireland this twenty-ninth day of October, One thousand nine hundred and forty-six, in the presence of

(L.S.) *Ronald Green,*
Assistant Secretary.

Housing Trust, Finance

REGULATIONS, DATED 27TH MAY, 1946, MADE BY THE MINISTRY OF HEALTH AND LOCAL GOVERNMENT WITH THE APPROVAL OF THE MINISTRY OF FINANCE UNDER SECTIONS THIRTEEN AND TWENTY-NINE OF THE HOUSING ACT (NORTHERN IRELAND), 1945.

1946. No. 74

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 sub-section (3) of section thirteen and section twenty-nine of the Housing Act (Northern Ireland), 1945 (in these Regulations referred to as " the Act ") and of all other powers enabling it in that behalf, with the approval of the Ministry of Finance for Northern Ireland, hereby makes the following Regulations :—

General.

1.—(1) These Regulations may be cited as " The Housing Trust (Finance) Regulations (Northern Ireland), 1946 ".

(2) In these Regulations the following expressions have the meanings hereby assigned to them, that is to say :—

" the Trust " means the Northern Ireland Housing Trust ;

" financial year " means the twelve months ending the thirty-first day of March.

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

Banking arrangements.

2.—(1) The account of the Housing Fund established under section fifteen of the Act shall be kept at such Joint Stock Bank in Northern Ireland as the Trust may determine and all moneys received by the Trust shall be lodged, without deduction, to the credit of that account.

(2) All cheques drawn on the account shall be signed by two persons, one of whom shall be a member of the Trust and the other either the Chief Officer or such other officer of the Trust as the Trust may nominate for this purpose.

(3) The account shall not be overdrawn except with the prior approval of the Ministry of Finance.

Petty cash

3. Petty cash imprests of such amounts as the Trust may decide may be held by the Chief Officer or other officer approved by the Trust.

Advances.

4. The Trust may from time to time as their operations require make application to the Ministry for the issue of advances under sub-section (1) of section seventeen of the Act and in such event shall furnish such information respecting the state of their accounts, their liabilities and the progress of their work as the Ministry or the Ministry of Finance may require before making such advances.

Records and Books of Account.

5.—(1) The Trust shall keep :—

(*a*) such records, books of account and supporting vouchers as are necessary to show its financial transactions ; and

(*b*) records in sufficient detail of :—

(i) lands acquired by the Trust ;

(ii) works in progress and completed and buildings erected or in course of erection on such land ;

(iii) rents and other sums receivable, collected and outstanding ;

(iv) plant, tools, materials, furniture and equipment held by the Trust ;

(v) loans obtained by the Trust and the repayment thereof ; and

(vi) contracts placed by the Trust.

(2) The records and books of account shall be so designed as to show separately, as far as is practicable, the particulars relating to each Scheme approved by the Ministry under section eighteen of the Act.

(3) All accounts and records of the Trust, whether financial, technical or otherwise, shall be available for inspection by duly authorised officers of the Ministry.

(4) The Trust shall furnish to the Ministry such information in connection with its operations as the Ministry may from time to time require.

Annual Accounts.

6.—(1) The accounts to be transmitted annually through the Ministry to the Comptroller and Auditor-General in accordance with sub-section (4) of section thirteen of the Act shall be signed by the Chairman and Chief Officer of the Trust and shall be forwarded by the Trust not later than the 30th September following the close of each financial year. The accounts shall consist of the following :—

(*a*) an Income and Expenditure Account ;

(*b*) a Housing Repairs Account (if required to be kept under Regulation 7) ; and

(*c*) a Balance Sheet, to which shall be added statements giving details of :—