SCHEDULE.

(*a*) Times for the Proceedings at the Ordinary Election of Urban District Councillors and of Town Commissioners in towns not being Urban Districts in any year.

Proceedings.	Time.
1. Notice of Election.	Not later than May 1.
2. Receipt of Nomination Papers.	Not later than five o'clock p.m. on May 5.
3. Withdrawal of Candidates.	Not later than five o'clock p.m. on May 6.
4. Sending Notice of decision as to validity of Nomination Papers.	As soon as practicable after receipt, but in any case not later than May 7.
5. Making out Statement as to persons validly nominated.	Not later than May 7.
6. Notice of Poll.	Not later than May 8.
7. Day of election.	May 15.

NOTE.—If any of the dates in the above Table falls on a Sunday the reference to it shall be construed as a reference to the following day, and references to subsequent dates, other than the date for the day of election, shall be construed in like manner.

Finance.

REGULATIONS MADE BY THE MINISTRY OF HOME AFFAIRS PURSUANT TO THE LOCAL GOVERNMENT (RATING AND FINANCE) ACT (NORTHERN IRELAND), 1929, AND THE LOCAL GOVERNMENT (FINANCE) ACT (NORTHERN IRELAND), 1936.

1936. No. 97.

The Ministry of Home Affairs, in exercise of the powers conferred by the Local Government (Rating and Finance) Act (Northern Ireland), 1929, 20 Geo. V, cap. 10, and the Local Government (Finance) Act (Northern Ireland), 1936, 26 Geo. V, and 1 Ed. VIII, cap. 10, and all other powers it thereunto enabling, with the approval of the Ministry of Finance, and after consultation with the Ministry of Education in regard to matters relating to education authorities, hereby makes the following Regulations :—

Short Title and Interpretation.

1.—(1) These Regulations may be cited as The Local Government (Finance) Regulations (Northern Ireland), 1936.

(2) In these Regulations the following expressions have the meanings respectively assigned to them, namely :—

"The Ministry" means the Ministry of Home Affairs.

"The Act" means the Local Government (Finance Act) (Northern Ireland), 1936.

"The 1929 Act" means the Local Government (Rating and Finance) Act (Northern Ireland), 1929.

"The Apportionment Act" means the Rating and Valuation (Apportionment) Act (Northern Ireland), 1928.

"Urban Local Authority" means the Council of a County Borough, Borough or Urban District, the Commissioners of a Town and the Water Commissioners.

"Draft Net Estimate" means the draft net estimates prepared in accordance with Article 3 of the Public Bodies Order, 1929.

"Financial Scheme" means the financial scheme required by Section 73 of the Education Act (Northern Ireland), 1923, to be furnished by each Education Committee to the Ministry of Education.

Other expressions to which special meanings are assigned by the Act or by the 1929 Act or by the Apportionment Act have the same respective meanings as in these Acts. The Interpretation Act, 1889, shall apply to these Regulations as it applies to Acts of Parliament.

Standard Grant.

2.—(1) The Ministry shall, having regard to the certified standard expenditure and the Valuation Lists issued by the Commissioner of Valuation on the 1st day of March, 1936, ascertain and certify (Form D.R.1) the annual standard grant for all local authorities other than education authorities for that year and subsequent years.

(2) The Ministry shall, having regard to the certified standard expenditure and to the Valuation Lists issued by the Commissioner of Valuation on the 1st day of March, 1936, ascertain and certify (Form D.R.1) the standard grant for education authorities in respect of the year ending on the 31st day of March, 1937, and on or before the 1st June, 1937, the Ministry shall, having regard to the certified standard expenditure and to the Valuation Lists issued by the Commissioner of Valuation on the 1st day of March in that year, ascertain and certify (Form D.R.1) the annual standard grant for education authorities.

Deficiency contribution —Mode of Payment.

3.—(1) The deficiency contribution shall be paid to the local authority accounting for the expenditure in respect of which the contribution is paid, and where the local authority to whom the contribution is paid has not the power of making the rates towards losses on account of which the contribution is payable the amount certified in respect of the year shall in all cases in which it was not estimated as a receipt in calculating the amount to be demanded from the County Council be deemed to form portion of the amount issued on demand to such authority by the County Council. Where the amount actually issued by the County Council together with the amounts of the certified deficiency contribution and the provisional revaluation contribution exceed the amount demanded from the County Council the Secretary or Clerk of the local authority shall on demand issue a Payable

Order in favour of the County Council for the amount of the excess.

(2) The deficiency contribution payable to a local authority other than an urban local authority shall be paid in four equal instalments upon the 7th day of June, the 7th day of October, the 7th day of January and the 7th day of March, but so that there shall not be paid in respect of any local financial year prior to the issue of the certificate of the Local Government Auditor, more than the amount of the standard grant, together with 60 per cent. of the provisional supplemental grant indicated in accordance with the provisions of Article 4 (4) of these Regulations.

(3) The Ministry may from time to time assent to any departure from the provisions of this Article.

Provisional Supplemental Grants.

4.—(1) Where it shall appear by reason of the excess of the draft net estimates over the standard expenditure that a supplemental grant will be required on behalf of any local authority, whether in respect of general charges or of any separate charge, the local authority shall, when submitting the draft net estimates to the Ministry, make application for a provisional supplemental grant for the ensuing local financial year.

(2) There shall be submitted, together with and as part of each such application, a full explanatory statement, signed by the Secretary or Clerk of the local authority, setting forth the causes by reason of which the draft net estimates exceed the standard expenditure and the details of the items making up such excess. Where the excess arises by reason of a service which was not in existence at the date the standard expenditure was certified, or where an existing service is extended, the statement shall show the particulars of such new service or extension. No application for a supplemental grant will be entertained in respect of any such new service or extension unless the approval of the Ministry to the new service or extension has previously been obtained.

(3) A copy of every application for provisional supplemental grant by a local authority other than the Council of a County shall be forwarded with the copy of the draft net estimates to the County Council or Councils concerned. The County Council or Councils shall submit to the Ministry not later than the 21st day of November such observations and recommendations upon the applications as they shall see fit, and in particular as to their relative urgency and importance.

(4) The Ministry, having considered the applications, together with the recommendations, if any, of the County Council or Councils, shall, if it so thinks fit, on or before the 21st day of December indicate (Form D.R.2) the maximum expenditure which will be approved for the purpose of supplemental grant and the provisional supplemental grant payable thereon.

(5) In the application of this article to education authorities and committees " financial scheme " shall be substituted for " draft net estimates," and " the Ministry of Education " shall be substituted for " the Ministry " in sub-divisions (1) and (2) ; sub-division (3) shall not apply ; a copy of each financial scheme and of each application for supplemental grant shall be furnished to the Ministry at the same time as it is furnished to the Ministry of Education, and in the first sentence of sub-division (4) for " the recommendations, if any, of the County Council or Councils." there shall be substituted " the approval of the Ministry of Education " and the words " if it so thinks fit " shall not apply.

Deficiency Contribution.

5.—(1) For the purpose of enabling the Ministry to determine finally the deficiency contribution payable in respect of any year the Local Government Auditor who audits the accounts of each local authority other than an urban local authority shall furnish to the Ministry a certificate (Form D.R.3) as to the total net expenditure of the authority in that year.

(2) The Ministry, having regard to the receipts and expenditure shown in the Abstract of Accounts of the several local authorities and to the Local Government Auditor's certificate, as aforesaid, may—

(*a*) where a provisional supplemental grant has been indicated for any local financial year certify (Form D.R.4) a substantive supplemental grant in respect of that year ; and

(*b*) by Order in accordance with the provisions of sub-section (4) of section 13 of the Act of 1929 or sub-section (6) of section 4 or sub-section (2) of section 6 of the Act reduce the standard deficiency grant in respect of a local financial year.

(3) Where the substantive supplemental grant exceeds the total of the sums paid on account of the corresponding provisional supplemental grant or where the total of such payments on account exceeds the substantive supplemental grant the next payment of deficiency contribution shall be increased or reduced as the case may be by the amount of such excess.

(4) Where the standard grant has been reduced by any Order made under paragraph (*b*) of sub-division (2) of this article from the next payment of deficiency contribution there shall be deducted the amount by which the standard grant has been so reduced.

Deficiency Contribution—Urban Local Authorities.

6.—(1) Claims by urban local authorities for payment on account of the deficiency contribution shall be made to the Ministry on or before the 25th day of May in each local financial year, and the amount to be included in each such claim shall be 90 per cent. of the product of the rates in force for that year calculated upon the difference between the total net annual value or the reduced net annual value, as the case may be, and the

rateable value or reduced rateable value of the hereditaments in the special list (Form D.R.5), required by sub-section (1) of section 19 of the Act of 1929 to be furnished by the urban local authority to the Commissioner of Valuation (hereinafter referred to as " the Special List ") for the local financial year then current.

(2) The deficiency contribution payable to an urban local authority shall be paid in four equal instalments of 22½ per cent. upon the 7th day of June, the 7th day of October, the 7th day of January and the 7th day of March in each local financial year.

(3) The clerk of each urban local authority shall, during the audit of its accounts for the local financial year, or at such other time as required, submit to the Local Government Auditor the Special List for that year as certified (Form D.R.6) by the Commissioner of Valuation, and the Local Government Auditor, having examined the Special List with the Rate Book, and having regard to the rates in force for that year, shall certify (Form D.R.7) the deficiency in respect of the hereditaments in the Special List.

(4) Where any hereditaments in the Special List has been excluded from the Local Government Auditor's certificate by reason of the non-payment of rates and such rates are subsequently recovered and brought into account the particulars of such hereditament shall be placed on a separate schedule attached to the Special List for the year in which they are brought into account and shall be specially included in the Auditor's certificate for that year.

(5) Where any refund of rates is made by an urban local authority to a ratepayer in respect of premises on account of which a deficiency contribution has been claimed the urban local authority shall immediately on making such payment notify in writing to the Ministry that such refund has been made, and during the next audit of its accounts the attention of the Local Government Auditor shall be directed specially to such refund. The particulars of such refund shall be placed on a separate schedule attached to the Special List for the year during which the refund is made, and the Local Government Auditor shall certify the amount by which the original claim exceeded the claim that should have been made had the refund been taken into consideration.

(6) All sums which any person shall be liable to pay to the local authority under the provisions of sub-section (2) of Section 19 of the Act of 1929, exclusive of the penalty therein provided, shall be specially reported to the Local Government Auditor who shall certify the amount of such sums.

(7) The clerk of each urban local authority shall forward to the Ministry the Special Lists together with the Local Government Auditor's certificates referred to in this article and shall make a claim for the deficiency contribution in respect of the local financial year. Every such claim shall include the amounts