Ophthalmic Council for use by approved societies for the purpose of ophthalmic benefit under the National Health Insurance Act, 1936(a); ".

6. After paragraph (3) of the said regulation 19 there shall be inserted the following paragraphs:—

" (4) The qualifications required by an ophthalmic optician or a dispensing optician, being a firm or company (whether corporate or unincorporate), for the purposes of Part IV of the Act and these regulations, shall be that at all premises at which the firm or company provide supplementary ophthalmic services such services shall be in the charge of a director or member or employee of the firm or company who possesses—

(*a*) in the case of a firm or company who propose to provide services as ophthalmic opticians, the qualifications required under paragraph (2) of this regulation, or

(*b*) in the case of a firm or company who propose to provide services as dispensing opticians, the qualifications required under paragraph (3) of this regulation.

(5) Notwithstanding the above provisions of this regulation a person who has the qualifications prescribed for a medical practitioner, ophthalmic optician or dispensing optician for the purpose of providing supplementary ophthalmic services in Scotland under the National Health Service (Scotland) Act, 1947(b) or in Northern Ireland under the Health Services (Northern Ireland) Act, 1948(c), shall for the purpose of Part IV of, and the Seventh Schedule to, the Act and these regulations be deemed to have the corresponding qualifications prescribed by these regulations."

Given under the official seal of the Minister of Health this thirty-first day of May, nineteen hundred and forty-eight.

(L.S.) *Aneurin Bevan,*
Minister of Health.

EXPLANATORY NOTE

(*This Note is not part of the Regulations, but is intended to indicate their general purport.*)

The regulations amend the National Health Service (Executive Councils) Regulations, 1947 (S.R. & O. 1947 No. 889), by inserting further provisions as to the retirement of members, provision for validating the acts of an Ophthalmic Services Committee notwithstanding a defect in its membership and further provisions with respect to the qualifications to be held by persons and companies providing supplementary ophthalmic services.

The National Health Service (Executive Councils and Dental Estimates Board) Financial Regulations, 1948

1948 No. 1239

Made - - - -	10*th June*, 1948
Laid before Parliament	15*th June*, 1948
Coming into Operation	1*st July*, 1948

108072.

The Minister of Health, in exercise of the powers conferred on him by sections 40, 54 and 55 of and the Fifth Schedule to the National

9 & 10 Geo. 6. c. 81.

(a) 26 Geo. 5 & 1 Edw. 8. c. 32. (b) 10 & 11 Geo. 6. c. 27.
(c) 11 & 12 Geo. 6. c. 3. (N. I.)

Health Service Act, 1946, and of all other powers enabling him in that behalf and with the approval of the Treasury hereby makes the following regulations:—

PART I

General

Short title, commencement and extent.

1. These regulations may be cited as the National Health Service (Executive Councils and Dental Estimates Board) Financial Regulations, 1948, and shall come into operation on the first day of July nineteen hundred and forty-eight.

Interpretation.

2.—(1) In these regulations unless the context otherwise requires the following expressions have the meanings hereby assigned to them:—

" the Act " means the National Health Service Act, 1946;

" Council " means the Executive Council constituted for any area;

" Board " means the Dental Estimates Board;

" Ophthalmic Services Committee " includes a joint committee constituted under subsection (4) of section 31 of the Act for providing supplementary ophthalmic services;

" financial year " means a period of 12 months ending on the 31st day of March;

" auditor " means an auditor appointed by the Minister;

(2) The Interpretation Act, 1889, applies to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament. 52 & 53 Vict. c. 63.

PART II

Executive Council

Annual and supplementary estimates.

3.—(1) It shall be the duty of the finance committee to prepare and submit to the Council not later than the 30th day of September of each year an estimate (hereinafter referred to as " the annual estimate ") of the receipts and payments of the Council during the next financial year. Such estimate shall include estimated receipts and payments in connection with supplementary ophthalmic services.

(2) If at any time after the annual estimate has been submitted it appears to the finance committee that there will be additional receipts or payments of the Council during the financial year for which provision has not been included in the annual estimate, the committee shall as soon as may be prepare and submit to the Council an estimate (hereinafter referred to as " a supplementary estimate ") of such additional payments or receipts.

(3) The Council shall consider the annual and any supplementary estimate submitted to them by the finance committee and subject to such amendments therein, if any, as they may think fit to make, shall adopt such estimates as the estimates of the Council and shall transmit them to the Minister in a form to be approved by him, in the case of the annual estimate not later than the 15th day of October prior to the commencement of the financial year and in the case of a supplementary estimate within 14 days of its adoption by the Council.

(4) No expenses chargeable to administration account shall be incurred by or on behalf of the Council unless provision for such expenses has been included in the annual or supplementary estimates.

Advances of Funds by Minister.

4. The Minister shall from time to time issue to the Council such sums as appear to him to be necessary to meet expenses incurred or

to be incurred by the Council (or by an Ophthalmic Services Committee on behalf of the Council) for the purpose of discharging their functions under the Act and for this purpose the Council shall furnish to the Minister estimates and statements of receipts and payments at such times and in such form as the Minister (with the approval of the Treasury) may direct.

Banking Accounts.

5. The Council shall open a banking account or accounts with such bankers and upon such terms and conditions as the Minister, with the consent of the Treasury, may approve.

Financial Officer.

6.—(1) The Council shall appoint the clerk or another of their officers approved by the Minister as the officer (hereinafter in this part of these regulations referred to as "the financial officer") who shall, subject to these regulations, be responsible for the receipt and payment of moneys of the Council, the safe custody of any moneys not lodged with the Council's bankers and any other duties to be performed by him under these regulations or at the direction of the Council.

(2) The financial officer shall be responsible for the prompt and correct entry and the balancing of the accounts of the Council, for presenting the accounts to the Council, for the completion of all financial records or returns required by the Council, or by the Minister, and for the submission of accounts to the auditor at such times and for such periods as the auditor may require.

(3) The financial officer shall also be responsible for supervising the accounts, books and records of a financial nature kept by other officers of the Council.

Receipt of Moneys.

7. Every officer who receives money on behalf of the Council shall keep and punctually enter up a cash account and receipt books and shall pay to the bankers of the Council or to the financial officer all moneys received by him at such times and in such manner as the Council may direct but in no case less frequently than once a week.

Payments of Moneys.

8.—(1) Except as provided in paragraph (4) of this regulation no payment shall be made by or on behalf of the Council unless authorised by a prior resolution of the Council or the finance committee.

(2) Except as otherwise herein expressly provided all payments by or on behalf of the Council shall be made by cheque or other order drawn on the bankers of the Council.

(3) All cheques or other orders for the payment of money by the bankers of the Council shall be signed by a member of the finance committee and countersigned by the financial officer or his authorised deputy:

Provided that where the bankers are furnished with a schedule of payees and amounts payable, signed and countersigned as aforesaid and showing in words and figures the total payable, a cheque drawn in favour of the payee for the amount shown in the schedule in respect of that payee may be signed by the financial officer or his authorised deputy.

(4) (i) The Council may advance to the financial officer a sum of money not exceeding such amount as shall be fixed from time to time by the Council to be disbursed by him on behalf of the Council.

(ii) Out of any moneys so advanced disbursements may be made by the financial officer (*a*) in respect of the remuneration of officers and servants falling due for payment at intervals of less than one month, (*b*) in respect of accounts not exceeding £2 and (*c*) in respect of accounts of an urgent nature, but for no other purpose.

(iii) Disbursements so made shall be recorded in a book kept for the purpose and the financial officer shall submit the book with all necessary vouchers and receipts to the finance committee at their meeting next following the payment.

(iv) Any moneys so advanced which are not required for immediate use may be deposited with the Council's bankers in a separate account and may from time to time be withdrawn by cheque signed by the financial officer or his authorised deputy.

(5) The Minister may on the application of the Council approve any variation of the system of payment.

Books and Accounts.

9.—(1) Every Council shall record their transactions in the books and accounts specified in the First Schedule to these regulations.

(2) If any Council satisfy the Minister that it is necessary or desirable that they should keep any other books or accounts which will furnish substantially the same information as the books or accounts specified in the First Schedule to these regulations, the Minister may approve such books or accounts and they shall, as respects that Council, be deemed to be substituted for the books or accounts specified in the said Schedule.

(3) The financial officer of the Council shall keep an account of all sums received or paid on behalf of the Council and shall balance and sign the account at the end of each financial year and at the end of such shorter periods as the Council may determine.

(4) The accounts of the Council shall be posted from time to time and made up and balanced at the end of the financial year. As soon as may be after the close of the financial year and in any case not later than the 15th day of May the financial officer shall prepare a statement in the form set out in the Second Schedule to these regulations and shall certify the same to be correct. He shall submit the account to the Council for their approval and adoption, which shall be signified by the signature of the Chairman thereon, and to the auditor.

(5) The Council shall also prepare and submit to the Minister such further accounts or statements relating to their transactions as the Minister may with the approval of the Treasury from time to time require.

Audit.

10.—(1) The auditor shall have a right of access at all reasonable times to the books and accounts and vouchers of the Council, of the Ophthalmic Services Committee, and of their officers. He may by writing under his hand require the production before him of all books, deeds, contracts, accounts, vouchers, receipts and other documents, and shall be entitled to require from the members or officers of the Council such information and explanation as he may deem necessary for the purposes of the audit.

(2) After the completion of the audit, the auditor shall certify the accounts and the form set out in the Second Schedule to these regulations with or without reservation and shall transmit the form to the Minister with his report thereon.

PART III

Dental Estimates Board

Keeping of Accounts.

11. The provisions of regulations 4, 5, 6, 7 and 8 shall apply to the Dental Estimates Board in the same way as they apply to Executive Councils with the following modifications:—

(1) The word "Board" shall be substituted for the word "Council".

(2) References to the finance committee shall be construed as references to the Board.

(3) References to the Ophthalmic Services Committee shall be omitted.

Estimates.

12.—(1) It shall be the duty of the financial officer to prepare and submit to the Board not later than the 30th day of September of each year an estimate (hereinafter referred to as "the annual estimate") of the administration expenses of the Board during the next financial year.

(2) If at any time it appears to be necessary to make additional payments for which provision has not been included in the annual estimate the financial officer shall as soon as may be prepare and submit to the Board an estimate (hereinafter referred to as "a supplementary estimate") of such additional payments.

(3) The Board shall consider the annual and any supplementary estimate submitted to them by the financial officer and subject to such amendments therein, if any, as they may think fit to make, shall adopt such estimates as estimates of the Board and shall transmit them to the Minister in a form to be approved by him, in the case of the annual estimate not later than the 15th day of October in each year and in the case of a supplementary estimate within 14 days of its adoption by the Board.

(4) No expenses shall be incurred by or on behalf of the Board unless provision for such expenses has been included in the annual or supplementary estimates of the Board.

Books and Accounts.

13.—(1) The Board shall record their transactions in such books and accounts as may from time to time be approved by the Minister.

(2) The accounts of the Board shall be posted from time to time and made up and balanced at the end of the financial year. As soon as may be after the close of the financial year and in any case not later than the 30th day of April the financial officer shall prepare a statement in a form to be approved by the Minister and shall certify the same to be correct. He shall submit the form to the Board for their approval and adoption, which shall be signified by the signature of the Chairman thereon, and to the auditor.

(3) The provisions of paragraphs (3) and (5) of regulation 9 with the substitution of the word "Board" for the word "Council" shall apply to the Dental Estimates Board.

Audit.

14. The payment of moneys to the Board under the provisions of subsection (4) of section 54 of the Act shall be subject to the condition that the provisions of this Part of these regulations are observed and that the books and accounts of the Board and of their officers shall be audited by the auditor in the same way and with the like incidents and consequences as the books and accounts of a Council and regulation 10 of these regulations shall *mutatis mutandis* apply to the Dental Estimates Board.

PART IV

Transitional

15. The Minister may to such extent as he considers necessary or expedient, dispense with any of the requirements of these regulations in respect of the financial year ending on the 31st day of March, 1949.

FIRST SCHEDULE

Books and Accounts to be kept by Executive Councils

1. Minute book showing, inter alia, the payments authorised by the Council.

2. Inventory of the property of the Council.

3. Register of instruments, agreements and contracts entered into by or on behalf of the Council.

4. General cash book.

5. Financial officer's disbursement account book.

6. Ledger, containing the following accounts together with, as respects each particular account, such subsidiary accounts as the Council may deem necessary or as the Minister may from time to time require:—

(*a*) Current Account with the Minister.

(*b*) Administration Account.

(*c*) General Medical Services Account.

(*d*) General Dental Services Account.

(*e*) Supplementary Ophthalmic Services Account.

(*f*) Pharmaceutical Services Account.

(*g*) Such other accounts as may be found necessary or desirable.

7. Records showing:—

(i) Sums due and paid to medical practitioners for the provision of general medical services and the supply of drugs and appliances.

(ii) Sums due and paid to dental practitioners for the provision of general dental services and the supply of drugs.

(iii) Sums due and paid to medical practitioners and ophthalmic opticians for the testing of sight.

(iv) Sums due and paid to ophthalmic opticians and dispensing opticians for the supply of optical appliances.

(v) Sums due and paid to chemists in respect of the supply of drugs, medicines and appliances in connection with the provision of General Medical and Dental Services.

(vi) Such other information as may be found necessary or desirable.

SECOND SCHEDULE

NATIONAL HEALTH SERVICE ACT, 1946

The Executive Council for.....

Statement of Account for the year ended 31st March, 19 (Receipts and Payments)

	£ s. d.	£	s.	d.
1. Advances from Minister of Health.	— — —			
2. Superannuation Contributions retained : (*a*) Deducted from salaries, wages, remuneration of practitioners, etc. (*b*) Council's share				
3. Superannuation Additional Cash Contributory Payments.	— — —			
4. Miscellaneous receipts (to be specified)				
Total £				
5. Balance as at 31st March, 19 (Brought forward from last a/c).				
		£		

	£ s. d.	£	s.	d.
6. Administration Expenses : (*a*) Salaries and Wages (including Insurance and Superannuation Contributions) (*b*) Travelling and subsistence expenses (*c*) Other expenses				
7. General Medical Services ...	— — —			
8. Pharmaceutical Services ...	— — —			
9. General Dental Services ...	— — —			
10. Supplementary Ophthalmic Services.	— — —			
11. Other payments (to be specified)				
Total £				
12. Balance as at 31st March, 19 ...				
		£		

Certified that the Statement of Account for the year ended 31st March, 19 as set out above is correct.

Signed....., Clerk of the Executive Council.
Signed....., Chairman of the Executive Council.
Date.....19.....

Audit Certificate

I have examined the books and accounts of this Executive Council and I hereby certify, subject to my report dated , that the accounts and this statement for the year ended 31st March, 19 are correct.

Date..... Signed.....
Auditor.

Given under the official seal of the Minister of Health this tenth day of June nineteen hundred and forty-eight.

(L.S.) *Aneurin Bevan,*
Minister of Health.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

The regulations lay down the financial procedure to be followed by the Executive Councils and the Dental Estimates Board in the exercise of their functions under Part IV of the National Health Service Act, 1946. The regulations further provide for the form of accounts to be kept by the Councils and the Board, for the accounts to be furnished by them to the Minister and for the audit of these accounts.

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10. FINANCE

(1) *Hospital Accounts.*
(2) *Hospital Endowment Fund*, p. 2104
(3) *Expenses in attending Hospitals* p. 2106.

(1) HOSPITAL ACCOUNTS

The National Health Service (Hospital Accounts and Financial Provisions) Regulations, 1948

1948 No. 1414

Made - - - -	*24th June*, 1948
Laid before Parliament	*28th June*, 1948
Coming into Operation	*5th July*, 1948

108,074.

The Minister of Health, in exercise of the powers conferred upon him by sections 54 and 55 of and the Third Schedule to the National Health Service Act, 1946, and of all other powers enabling him in that behalf and with the approval of the Treasury hereby makes the following regulations:— 9 & 10 Geo. 6. c. 81.

PART I

Citation and Interpretation

1. These regulations may be cited as the National Health Service (Hospital Accounts and Financial Provisions) Regulations, 1948, and shall come into operation on the fifth day of July, nineteen hundred and forty-eight.

2.—(1) In these regulations, unless the context otherwise requires, the following expressions have the respective meanings hereby assigned to them:—

" the Act " means the National Health Service Act, 1946;

" auditor " means an auditor appointed by the Minister;

" financial year " means the period of twelve months ending on the 31st day of March;

" Board of Governors " means a Board of Governors of a teaching hospital;