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;

" chief financial officer " means the treasurer or other officer charged with the duty of keeping the accounts of a Regional Hospital Board, Hospital Management Committee or Board of Governors.

52 & 53 Vict. c. 63.

(2) The Interpretation Act, 1889, applies to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

Approval of Expenditure

Capital Expenditure

3. Each Board of Governors and Regional Hospital Board shall, not later than the 15th day of October in each year submit to the Minister an estimate in the form set out in the First Schedule to these regulations, of expenditure during the following financial year on works of construction, reconstruction or alteration and associated purchases of furniture and equipment.

4. The Minister may approve the estimate with or without modification but such approval shall not imply that specific schemes are approved if the consent of the Minister thereto is otherwise required by the National Health Service (Functions of Regional Hospital Boards, etc.) Regulations, 1948(a).

5. Not later than the 1st day of December in each year each Board of Governors and Regional Hospital Board shall furnish the Minister with revised estimates in the form set out in the First Schedule to these regulations and regulation 4 shall apply thereto. On receipt of the summary of annual accounts showing the capital expenditure of a Board for the year and after consideration of any report by the auditor thereon the Minister may approve the said expenditure with or without modification.

Maintenance Expenditure and Income

6. Each Board of Governors shall, not later than the 15th day of October in each year submit to the Minister an estimate of expenditure and income during the following financial year in the form set out in the Second Schedule to these regulations. The estimate shall show the amounts of hospital maintenance expenditure and income related to each unit comprising the teaching hospital group, together with totals for the group. The Minister may approve the estimate with or without modification and shall notify the Board of the approved gross and net expenditure for the teaching hospital group and, separately, of the approved amounts to be expended under the following sub-heads of expenditure:—

Administration	...	central expenses of Board.
Hospital maintenance	...	salaries and wages provisions uniforms and clothing drugs, dressings, medical and surgical appliances and equipment fuel, light, power, water and laundry maintenance of buildings, plant and grounds domestic repairs, renewals and replacements all other expenses.
Other expenditure	...	all expenses other than on administration or hospital maintenance.

(a) S.I. 1948 No. 60, p. 2201 below.

7. Not later than the 1st day of December in each year each Board of Governors shall furnish to the Minister statements showing the estimated expenditure for the current financial year compared with the amount approved by the Minister under each sub-head, together with an estimate of total income for the year. The Minister may approve savings anticipated under one or more sub-heads being used to meet excess expenditure under other sub-heads but if the total gross expenditure is expected to exceed the amount approved, the Board shall forthwith submit a revised estimate for all sub-heads under which excess expenditure is anticipated together with a statement of savings. Any such revised estimate shall be in like form to the original estimate and may be approved by the Minister in like manner. On receipt of the summary of annual accounts showing the maintenance expenditure of the Board for the year and after consideration of any report by the auditor thereon the Minister may approve the said expenditure with or without modification.

8. Each Hospital Management Committee shall, not later than the 1st day of September in each year submit to the Regional Hospital Board an estimate of expenditure and income during the following financial year in the form set out in the Second Schedule. The estimate shall show the amount of hospital maintenance expenditure and income related to each unit for which the Committee is responsible together with the totals for the Committee as a whole. The Board shall examine the detailed estimate and shall, not later than the 15th day of October, submit it, with any modification or explanation it thinks fit, to the Minister together with a summary for all the Committees for which it is responsible and an estimate, in the form set out in the Second Schedule, of the Board's administration and other expenditure, and income (if any).

9. The Minister may approve the estimates of a Regional Hospital Board with or without modification and shall notify the Board of (*a*) the approved amount of central administration expenses of the Board, (*b*) the approved amount of expenditure by the Board other than on administration or hospital maintenance, (*c*) the approved gross and net expenditure of each Committee, and (*d*) separately, for each Committee, the approved amount to be expended under the following sub-heads of expenditure:—

Administration	...	central expenses of Committee.
Hospital Maintenance	...	salaries and wages provisions uniforms and clothing drugs, dressings, medical and surgical appliances and equipment fuel, light, power, water and laundry maintenance of buildings, plant and grounds domestic repairs, renewals and replacements all other expenses.
Other expenditure	...	all expenses other than on administration or hospital maintenance.

On receipt of the Minister's approval the Board shall forthwith notify each Committee of the gross and net approved expenditure and the amount approved under each of the above-mentioned sub-heads.

10. Not later than the 1st day of November in each year each Hospital Management Committee shall furnish to the Regional Hospital Board a statement showing the estimated expenditure for the current financial year compared with the amount approved by the Minister under each sub-head together with an estimate of total income for the year. The Board may, on behalf of the Minister, approve savings anticipated under one or more sub-heads being used to meet excess expenditure under other sub-heads but if the total gross expenditure is expected to exceed the amount approved, the Committee shall forthwith submit a revised estimate for all sub-heads under which excess expenditure is anticipated together with a statement of savings. The Board shall, not later than the 1st day of December, furnish the Minister with a summary showing, for the Board as a whole, the estimated expenditure and income for the current financial year together with the revised estimates of Committees (if any) where an excess over the approved gross expenditure is anticipated. If the Board anticipate that its expenditure will exceed the amounts approved under either (*a*) or (*b*) of regulation 9 it shall submit a revised estimate. Any such revised estimate shall be in like form to the original estimate and may be approved by the Minister in like manner.

11. On receipt of the summary of annual accounts showing the expenditure of a Hospital Management Committee for the year and after consideration of the report by the auditor thereon the Minister may approve the said expenditure with or without modification. The Minister may likewise approve the expenditure of a Regional Hospital Board under (*a*) and (*b*) of regulation 9.

Finance Committee and Sub-Committee

12. Each Board of Governors and Regional Hospital Board shall appoint a finance committee and each Hospital Management Committee shall appoint a finance sub-committee which, notwithstanding anything contained in regulation 4 (i) of the National Health Service (Regional Hospital Boards, etc.) Regulations, 1947(a), shall consist wholly of members of the appointing body.

Advances, Payments and Receipts

13. Each Board of Governors and Regional Hospital Board shall furnish to the Minister each month on a form to be supplied by him, an estimate of net cash requirements together with a statement of receipts and payments and the Minister shall make advances to each Board at monthly intervals of such amount as appears to him to be necessary to meet the expenses of the Board:

Provided that nothing in this regulation shall prevent the Minister from making additional advances to meet an emergency or for other sufficient reason.

14. Each Hospital Management Committee shall furnish to the Regional Hospital Board each month an estimate of net cash requirements together with a statement of receipts and payments in such form

(a) S.R. & O. 1947 (No. 1298) I, p. 1355.

as the Board may require, and the Board shall make advances to the Committee at intervals not exceeding one month of such amount as appears to it to be necessary to meet the expenses of the Committee.

15.—(1) No payments shall be made by or on behalf of a Board of Governors, Regional Hospital Board or Hospital Management Committee unless authorised by a prior resolution of the Board or Committee, or of its finance committee or sub-committee, as the case may be: Provided that payments made under the proviso to the next following paragraph may subsequently be ratified by the Board or Committee, or its finance committee or sub-committee, as the case may be.

(2) All payments by or on behalf of a Board or Committee shall be made by cheque or other order drawn on the bankers of the Board or Committee: Provided that the chief financial officer or his authorised deputy may make payments otherwise than by cheque or other order as aforesaid in respect of the remuneration of officers or servants falling due for payment at intervals of less than one month, the payment of accounts not exceeding £2, and payments of an urgent nature.

(3) All cheques or other orders for the payment of money by the bankers of a Board or Committee shall be signed by a member of the finance committee or sub-committee, as the case may be, and countersigned by the chief financial officer or his authorised deputy.

(4) A Board or Committee may advance to the chief financial officer or other officer approved by the Board or Committee a sum of money not exceeding such amount as it may fix from time to time for the purpose of making the payments mentioned in the proviso to paragraph (2) but for no other purpose. Any moneys so advanced which are not required for immediate use may be deposited with the bankers of the Board or Committee in a separate account and may from time to time be withdrawn by cheque signed by the said officer.

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

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

Accounts

Ledger System

17. The chief financial officer of a Board of Governors, Regional Hospital Board or Hospital Management Committee shall be responsible to the Board or Committee for the punctual keeping of a balancing system of double-entry ledger accounts recording all the transactions of the Board or Committee on an income and expenditure basis. The title of each ledger account shall be such as to define its purpose and, in the case of personal accounts, shall bear the name of the person or group of persons whose account with the Board or Committee it presents. Each item entered in a ledger account shall be adequately described and referenced to its corresponding debit or credit, and a statement

of the reasons and authority for each item relating to adjustment, allocation, transfer of charge or other special matter shall be given by entry or by reference.

18. The ledger accounts shall be arranged and grouped with due regard to their nature, and to the bringing together of the totals required for entry in the annual accounts required to be furnished to the Minister under these regulations. They shall include the following personal, impersonal and final accounts:—

(a) *Personal Accounts*

(i) Cash Book.—An account or accounts of the sums received on behalf of the Board or Committee and of the payments ordered to be made in respect of which a cheque or other authority has been issued to the payee, and, at each date when the account is balanced, a statement reconciling the balance with that appearing in the bank account or pass book.

Officers.—An account for each officer who collects or receives money on behalf of the Board or Committee, each officer who disburses money on behalf of the Board or Committee, and each officer charged with the receipt and issue of stores or material.

Debtors.—An account for each person or group of persons from whom money is due and owing to the Board or Committee during the year.

Creditors.—An account for each person or group of persons to whom money is due and owing by the Board or Committee during the year.

(ii) (*a*) Where the items of which account has to be taken in a personal account are duly classified and summarised in a primary account, the entries in the ledger personal account may be confined to the classified totals periodically shown in the primary account, and ledger personal accounts thus kept are in these regulations referred to as " control accounts ".

(*b*) Where two or more officers have similar transactions to be brought into account, their accounts may be aggregated in one control account.

(*c*) The balance shown on each control account shall be identified with the corresponding balance or balances appearing in the primary accounts.

(*d*) Where a control account relates to transactions of more than one person the balance thereof shall be analysed either in the ledger or in the primary account in such manner as to show the part thereof due from or to each person concerned.

(b) *Impersonal Accounts*

Expenditure.—An account of the expenditure under each head of account relevant to the Board or Committee which appears in the form set out in Tables A, B and C of the Third Schedule or is needed for the purposes of preliminary classification together with such further classification under sub-heads as may be deemed necessary by the Board or Committee, or as may be required by the Minister.

Income.—An account of the income under each head of account relevant to the Board or Committee which appears in Table D of the form set out in the said Schedule together with such further classification under sub-heads as may be deemed necessary by the Board or Committee, or as may be required by the Minister.

(c) *Final Accounts*

Capital.—A summary account by Boards only, of expenditure in respect of works of construction, reconstruction or alteration and associated purchases of furniture and equipment together with a summary of income of a capital nature.

Revenue.—An account bringing out a balance between the income and expenditure of the Board or Committee.

Balances.—A statement bringing together the balances on the several personal accounts in order to disclose the assets and liabilities of the Board or Committee at the close of the financial year.

Form of Annual Accounts

19. As soon as may be after the close of a financial year and in any case not later than the 31st day of August, the chief financial officer of a Hospital Management Committee shall prepare statements in the form set out in Tables A to D, X and Y of the Third Schedule together with a statement in such form as the Minister may specify, reconciling revenue and cash balances and after certifying the same to be correct shall submit them to the Committee for approval which shall be signified by the signature of the secretary thereon, and to the auditor. After completion of the audit, the auditor shall certify the accounts and the said statements with or without reservation and shall transmit the statements to the Minister with his report. The Committee shall transmit a copy of the audited statements and the auditor's certificate to the Regional Hospital Board for their information.

20. The preceding regulation, other than the last sentence, shall apply in the case of Boards of Governors and Regional Hospital Boards except that statements in the form set out in Tables A to E, X and Y shall be completed by Boards of Governors, and statements in the form set out in Tables A, C, D, E, X and Y by Regional Hospital Boards.

Cost Accounts

21. Each Board of Governors and Hospital Management Committee shall prepare annual cost accounts in such form as the Minister may require in respect of each hospital under its control and shall transmit a copy to the Minister; and a Committee shall also furnish copies to the Regional Hospital Board for their information.

Store Accounts and Inventories

22. The chief financial officer of a Board of Governors, Regional Hospital Board or Hospital Management Committee shall be responsible to the Board or Committee for the maintenance of proper records relating

to articles, materials and provisions required for the hospital, specialist and ancillary services and in particular for—

(*a*) store accounts showing the quantities of the several articles, materials or provisions received into store, issued from store, returned into store, and remaining in store;

(*b*) stock-taking returns showing side by side the quantity of the several articles, materials or provisions found in store and the quantity which according to the store account should be in store at the time of the stock-taking;

(*c*) a summary account showing the total cost of articles, materials and provisions received into store, issued from store and remaining in store.

23. Each Board of Governors, Regional Hospital Board and Hospital Management Committee shall maintain inventories of such articles of equipment, not held on store charge, and in such form as the Minister may from time to time require.

General

24. 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. The Minister may also, with the consent of the Treasury, amend from time to time any of the forms set out in the Schedules to these regulations.

25. The chief financial officer of a Board of Governors, Regional Hospital Board or Hospital Management Committee shall be responsible to the Board or Committee for the proper collection of all moneys due and the prompt payment of all debts, for the maintenance and completion of all financial records and returns required by the Board or Committee, or by the Minister, and for the submission of accounts to the auditor at such times and for such period as the auditor may require.

26. The auditor shall have a right of access at all reasonable times to the books, accounts and vouchers of a Board of Governors, Regional Hospital Board or Hospital Management Committee and 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 and officers of the Board or Committee such information or explanation as he may deem necessary for the purpose of the audit.

27. These regulations, other than regulations 19, 20 and 26 shall not apply to property or liabilities held, acquired or incurred by a Board of Governors, Regional Hospital Board or Hospital Management Committee under sections 7, 59 or 60 of the Act, but those bodies shall at the end of each financial year prepare an account of cash receipts and payments in respect thereof together with a statement of balances at the end of the year.

FIRST SCHEDULE

ESTIMATE OF CAPITAL EXPENDITURE FOR THE YEAR ENDING.....

Name and address of hospital etc., and nature of works	Item or job number	Total estimate			Amount approved to end of current year	Probable expenditure to end of current year	Amount required for year (as above)	Further amount required for completion
		Building	Engineering services and equipment	Furniture and other equipment				
1.	2.	3.	4.	5.	6.	7.	8.	9.
I. Works in progress ...		£	£	£	£	£	£	£
II. Proposed Works ...								
TOTALS								

SECOND SCHEDULE

ESTIMATE OF MAINTENANCE EXPENDITURE AND INCOME FOR THE YEAR ENDED 31ST MARCH, 194 .

Expenditure	Estimate for year above	Estimate for previous year	Notes
	£	£	
Administration			
1. Members of the Board/Committee—travelling and subsistence expenses: payments for loss of remunerative time.			
2. Salaries and wages (including employer's and employees' contributions to National Insurance and Superannuation)—staff.			
3. Fuel, light, water and cleaning			
4. Structural repairs and renewals			
5. Furniture and equipment			
6. Rents and rates			
7. Printing, stationery, postages and telephones			
8. Travelling and subsistence expenses—staff			
9. Miscellaneous :—			
(i) *			
(ii) *			
(iii) *			
(iv) other miscellaneous expenses ...			
(* Major items to be denoted)			
TOTAL ADMINISTRATIVE EXPENDITURE ...			

NOTE.—Items 2 to 9 are to be read as applying only to expenses specifically incurred for the purposes of central administration.

Expenditure	Estimate for year above	Estimate for previous year	Notes
	£	£	
Hospital Maintenance			
1. Salaries and wages (including employer's and employees' contributions to National Insurance and Superannuation)—			
(i) Medical			
(ii) Nursing			
(iii) Other officers and employees ...			
2. Provisions			
3. Staff uniforms and clothing			
4. Patients' clothing			
5. Drugs and dressings			
6. Medical and surgical appliances and equipment.			
7. Fuel, light and power			

Expenditure	Estimate for year above	Estimate for previous year	Notes
	£	£	
Hospital Maintenance—continued			
8. Water			
9. Laundry			
10. Maintenance of buildings, plant and grounds.			
11. Domestic repairs, renewals and replacements—			
(i) Furniture and furnishings ...			
(ii) Hardware and crockery			
(iii) Bedding and linen			
(iv) Cleaning and chandlery			
12. Rents and rates—			
(i) Rents			
(ii) Rates			
13. Printing, stationery, etc.			
14. Ambulance and other transport			
15. Canteens and shops...			
16. Farms and gardens			
17. Occupational therapy			
18. Miscellaneous—			
(i) expenditure under user agreements with local authorities (Sixth Schedule, National Assistance Act).			
(ii) *			
(iii) *			
(iv) other miscellaneous expenses ...			
(* Major items to be denoted)			
TOTAL HOSPITAL MAINTENANCE EXPENDITURE.			
Other Expenditure			
1. Cost of maintaining patients in hospitals not vesting in the Minister.			
2. Salaries and wages of Regional officers (including employer's and employees' contributions to National Insurance and Superannuation) of—			
(*a*) officers of the Blood Transfusion Service.			
(*b*) medical specialists			
(*c*) other non-administrative officers ...			
3. Blood Transfusion Service—expenses other than salaries and wages (Regional Hospital Boards).			
4. Miscellaneous :—			
(i) Travelling and subsistence allowances of Regional officers—item 2 above.			
(ii) *			
(iii) *			
(iv) other miscellaneous expenses ...			
(* Major items to be denoted)			
TOTAL OTHER EXPENDITURE			

Income	Estimate for year above	Estimate for previous year	Notes
	£	£	
1. From patients—appliances (Sec. 3 (2)) ...			
2. From patients—single rooms, etc. (Sec. 4)			
3. From private patients (Sec. 5)			
4. From local health authorities :—			
supplies of blood, etc. (Sec. 18) ...			
midwives (Sec. 23 (2))			
5. From local education authorities and voluntary organisations—special schools (Sec. 62)			
6. Under Road Traffic Acts, 1930 and 1934 (Tenth Schedule).			
7. From staff—rent, board, lodging, supplies and services. ...			
8. From—			
(i) canteens and shops			
(ii) farms and gardens			
(iii) occupational therapy			
(iv) other trading services			
9. Miscellaneous :—			
(i) income from local authorities under user agreements (Sixth Schedule, National Assistance Act)			
(ii) *			
(iii) *			
(iv) other miscellaneous income ...			
(*Major items to be denoted)			
TOTAL INCOME			
Total administration expenditure			
Total hospital maintenance expenditure ...			
Total other expenditure			
Gross expenditure			
Deduct—total income			
NET EXPENDITURE			

THIRD SCHEDULE

TABLE A

CENTRAL ADMINISTRATION EXPENDITURE

	£ s. d.
1. Members of the Board (or Committee)— travelling and subsistence expenses; payments for loss of remunerative time	
2. Salaries and wages (including employer's and employees' contributions to National Insurance and Superannuation) —staff	
3. Fuel, light, water and cleaning	
4. Structural repairs and renewals	
5. Furniture and equipment	
6. Rents and rates	
7. Printing, stationery, postages, telephones	
8. Travelling and subsistence expenses—staff	
9. Miscellaneous—	
(i)*	
(ii)*	
(iii)*	
(iv) Other miscellaneous expenses	
Total	£

(* Major items to be denoted)

NOTE.—Items 2 to 9 are to be read as applying only to expenses specifically incurred for the purposes of central administration.

TABLE B

HOSPITAL MAINTENANCE SERVICE EXPENDITURE

	General Hospitals	Isolation Hospitals	Maternity Homes	Tuberculosis Sanatoria	Convalescent Homes	Mental Hospitals	Mental Deficiency Institutions	Other Institutions	TOTALS
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Salaries and wages (including employer's and employees' contributions to National Insurance and Superannuation)—									
(i) medical									
(ii) nursing									
(iii) other officers and employees									
2. Provisions									
3. Staff uniforms and clothing									
4. Patients' clothing...									
5. Drugs and dressings									
6. Medical and surgical appliances and equipment									
7. Fuel, light and power									
8. Water									
9. Laundry									
10. Maintenance of buildings, plant and grounds ...									
11. Domestic repairs, renewals and replacements—									
(i) furniture and furnishings									
(ii) hardware and crockery									
(iii) bedding and linen									
(iv) cleaning and chandlery									
12. Rents and rates—									
(i) rents									
(ii) rates									
13. Printing, stationery, etc....									
14. Ambulance and other transport									
15. Canteens and shops									
16. Farms and gardens									
17. Occupational therapy									

18. Miscellaneous—									
(i) expenditure under user agreements with local authorities (Sixth Schedule, National Assistance Act)									
(ii) †									
(iii) †									
(iv) other miscellaneous expenses									
TOTALS ...									

(† Major items to be denoted).

TABLE C

OTHER EXPENDITURE

	£ s. d.
1. Cost of maintaining patients in hospitals not vesting in the Minister	
2. Salaries and wages (including employer's and employees' contributions to National Insurance and Superannuation) of (*a*) officers of the Blood Transfusion Service	
(*b*) medical specialists	
(*c*) other non-administrative officers	
3. Blood Transfusion Service—expenses other than salaries and wages	
4. Miscellaneous :—	
(*a*) travelling and subsistence allowances of Regional officers—item 2 above	
(*b*)*	
(*c*)*	
(*d*) Other miscellaneous expenses	
Total	£

(* Major items to be denoted.)

Table D

Income

	General Hospitals	Isolation Hospitals	Maternity Homes	Tuberculosis Sanatoria	Convalescent Homes	Mental Hospitals	Mental Deficiency Institutions	Other Institutions	Totals
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. From patients—supply and repair of appliances [Sec. 3 (2)]									
2. From patients—accommodation in single rooms or small wards [Sec. 4]									
3. From patients—private accommodation and treatment [Sec. 5]									
4. From local health authorities, etc.— supplies of blood, etc. [Sec. 18] / midwives [Sec. 23 (2)]									
5. From local education authorities and voluntary organisations—special schools [Sec. 62]									
6. Under the Road Traffic Acts, 1930 and 1934 [Tenth Sch.]									
7. From staff—rent, board and lodging, supplies and services									
8. From—									
(i) canteens and shops									
(ii) farms and gardens									
(iii) occupational therapy									
(iv) other trading services									
9. Miscellaneous—									
(i) income from local authorities under user agreements [Sixth Sch., National Assistance Act]									
(ii) *									
(iii) *									
(iv) other miscellaneous income									
Totals ...									

(* Major items to be denoted).

TABLE E

SUMMARY OF CAPITAL ACCOUNT

			(1)	(2)	(3)	(4)
			Works—new building	Works—conversions etc.	Furniture and equipment	Totals
	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Advances (cash) from Minister		5. Hospitals—under schemes providing for additional patients* :—				
2. From sales, etc.		(i) at hospitals vested in the Minister on the appointed day				
3. Furniture and equipment supplied centrally (without payment)†		(ii) at new hospitals				
		6. Hospitals—under other schemes :—				
		(i) staff quarters and amenities				
		(ii) other alterations, improvements and expansions				
		7. Administrative offices separate from hospitals				
TOTAL		TOTAL				
4. Cash in hand at beginning of period		8. Cash in hand at end of period				
TOTAL OF TABLE E		TOTAL OF TABLE E				

* Expansion of staff quarters, laboratories, plant, amenities, etc., consequential to schemes providing for additional patients should be included in this item and not in item 6. Schemes providing for additional patients include schemes to relieve overcrowding. Patients include out-patients.

† Included per contra under heading (3).

TABLE X

ENDOWMENT AND OTHER FUNDS

Abstract of Cash Receipts and Payments

RECEIPTS	Capital*	Revenue
	£ s. d.	£ s. d.
1. From dividends, interest, etc., on invested funds and endowment property		
2. From Minister under Section 7 (5)** ...		
3. From realisation of investments and endowment property		
4. From other sources—		
(i) under Section 59		
(ii) under Section 60		
5. Other receipts—		
(i) ***		
(ii) ***		
6. Cash in hand at beginning of period ...		
TOTALS		

PAYMENTS	Capital	Revenue
	£ s. d.	£ s. d.
7. For investment		
8. For purposes relating to hospital services or research†		
9. Other payments—		
(i) ††		
(ii) ††		
10. Cash in hand at end of period		
TOTALS		

* Including receipts on revenue account treated as capital.
** Not applicable to Teaching Hospitals.
*** Items to be denoted.

† To be accompanied by a schedule analysing these payments.
†† Items to be denoted.

TABLE Y

ENDOWMENT AND OTHER FUNDS

Statement of Balances as at 31st March, 19

SURPLUSES AND LIABILITIES	£ s. d.	£ s. d.	ASSETS	£ s. d.
1. Funds transferred to Board of Governors/ Hospital Management Committee under Section 7 (1) and (4)— (i) capital account ... ... (ii) revenue account, including income balances			7. Land held as investment (other than land held as security for money advanced on mortgage) ... ... [aggregate of book or estimated values as at 4th July, 1948 in the case of interests transferred under Section 7 (1) and (4) and of estimated value at date of conveyance to the local hospital body in other cases. Any alteration of value brought to account subsequently should be denoted. Provision to maintain the capital value of a leasehold interest etc. should be disclosed in the footnotes.]	
2. Funds transferred to Regional Hospital Board/Hospital Management Committee under Section 7 (5) (*c*)— unexpended balance, including income balances			8. Investments (including investments on mortgage of real estate) authorised as trustee securities by public general Act ... ... [aggregate of book values as at 4th July, 1948 in the case of securities transferred under Section 7 (1) and (4) and of cost in other cases. Securities acquired by gift after 4th July 1948 should be brought in at mean Stock Exchange value at the date of the conveyance.]	
3. Funds transferred to Regional Hospital Board/Hospital Management Committee under Section 7 (5) (*d*)— unexpended balance, including income balances			9. Investments—other securities ... ... [aggregate of book values as at 4th July 1948 in the case of securities transferred under Section 7 (1) and (4) and of cost in other cases. Securities acquired by gift after 4th July 1948 should be brought in at mean Stock Exchange value at the date of the conveyance. Any alteration of value brought to account subsequently should be denoted.]	
4. Funds held under Section 59— (i) of which the income but not the capital is expendable ... ... (ii) wholly expendable				
5. Funds held by Board of Governors/ Regional Hospital Board/Hospital Management Committee under Section 60— (i) capital account				

(ii) revenue account, including income balances		10. Other property held by way of investment ... [valuation or estimated value as at 4th July 1948 or date of gift as the case may be. Any alteration of value brought to account subsequently should be denoted.]	
6. Sundry creditors ... ... [major items to be denoted]		11. Sundry debtors ... ... [major items to be denoted]	
		12. Cash at Bank etc.	
TOTAL OF TABLE Y		TOTAL OF TABLE Y	

NOTES: (1) Gains (losses) aggregating £..... net have been brought to account within the period/year ended 31st March, 19 on maturity or sale of investments and on sale of property held as investment. In the case of non-trustee securities the net gain (loss) so brought to account was £.....

(2) Land, buildings, equipment etc. held otherwise than as investment are excluded.

(3) The securities included in item 9 are all authorised by the relevant trust instruments.

(4) [Note as to leasehold etc. redemption provision: Item 7].

Given under the official seal of the Minister of Health this twenty-fourth 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 provide for the submission of estimates of income and expenditure by Regional Hospital Boards, Hospital Management Committees and Boards of Governors of Teaching Hospitals and for their approval by the Minister of Health, for the accountancy methods to be used and for incidental matters.

(2) HOSPITAL ENDOWMENT FUND

The National Health Service (Control and Management of Hospital Endowment Fund) Regulations, 1948

1948 No. 1489

Made - - - -	*30th June,* 1948
Laid before Parliament	*1st July,* 1948
Coming into Operation	*5th July,* 1948

108156.

The Minister of Health, in exercise of the powers conferred on him by section 7 of the National Health Service Act, 1946(a), and of all other powers enabling him in that behalf, hereby makes the following regulations:—

1. These regulations may be cited as the National Health Service (Control and Management of Hospital Endowment Fund) Regulations, 1948, and shall come into operation on the fifth day of July, 1948.

2.—(1) In these regulations, unless the context otherwise requires, "the Act" means the National Health Service Act, 1946, "the Minister" means the Minister of Health, "the Fund" means the Hospital Endowments Fund established under the Act, "the Commissioners" means the National Debt Commissioners, "Company" includes the Bank of England and any company or person keeping books in which any stock is registered or inscribed, and "Stock" includes any share, annuity or other security.

(2) The Interpretation Act, 1889(b), applies to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

3. Subject as in these regulations provided the Minister shall control and manage the Fund and for that purpose may sell or otherwise dispose of the assets of the Fund, and all expenses incurred by the Minister or his agents in that behalf shall be discharged out of such assets.

4. The Minister may appropriate any land forming part of the Fund for the purposes of his functions under Part II of the Act and shall thereupon credit the Fund with a sum certified by an officer of the Valuation Office of the Inland Revenue Department appointed by the Commissioners of Inland Revenue for the purpose to be the amount of the compensation which in his opinion would have been payable had the land been acquired compulsorily under section 58 of the Act.

(a) 9 & 10 Geo. 6. c. 81. (b) 52 & 53 Vict. c. 63.