7. FINANCE

(1) *Executive Councils and Dental Estimates Board.*
(2) *Expenses in attending Hospitals*, p. 2335.
(3) *Hospital Accounts*, p. 2336.

(1) EXECUTIVE COUNCILS AND DENTAL ESTIMATES BOARD

The National Health Service (Finance of Executive Councils and Scottish Dental Estimates Board) (Scotland) Regulations, 1948

1948 No. 1494 (S. 128)

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

10 & 11 Geo. 6. c. 27

In exercise of the powers conferred on me by sections 54 and 55 of, and the Sixth Schedule to, the National Health Service (Scotland) Act, 1947, and of all other powers enabling me in that behalf, and with the approval of the Treasury, I hereby make the following regulations:—

PART I

General

Short title commencement and extent.

1. These regulations may be cited as the National Health Service (Finance of Executive Councils and Scottish Dental Estimates Board) (Scotland) Regulations, 1948, and shall come into operation on the fifth day of July, 1948.

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 (Scotland) Act, 1947;

" auditor " means an auditor appointed by the Secretary of State;

" Board " means the Scottish Dental Estimates Board constituted in accordance with the provisions of section 39 (2) (*d*) of the Act;

" clerk " means the person appointed as clerk of a Council in accordance with the provisions of regulation 9 of the Executive Councils Regulations;

" Council " means an Executive Council constituted in terms of section 32 of, and the Sixth Schedule to, the Act;

" the Executive Councils Regulations " means the National Health Service (Executive Councils) (Scotland) Regulations, 1947(**a**);

" finance committee " means the committee appointed by a Council in accordance with regulation 10 (1) of the Executive Councils Regulations;

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

" Ophthalmic Services Committee " means a Joint Ophthalmic Services Committee established under the National Health Service (Joint Ophthalmic Services Committees) (Scotland) Order, 1948(**b**).

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.

(**a**) S.R. & O. 1947 (No. 2504) I, p. 1335. (**b**) S.I. 1948 No. 1452, p. 2425 below.

PART II

Executive Councils

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 in 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 and 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 Secretary of State in a form 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 fourteen days of its adoption by the Council, and where the Secretary of State decides to approve such estimate his approval shall be given by an endorsement thereon, setting out or referring to any conditions or requirements subject to which such approval is granted.

(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 Secretary of State.

4. The Secretary of State 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 Secretary of State estimates and statements of receipts and payments at such times and in such form as the Secretary of State 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 Secretary of State, with the consent of the Treasury, may approve.

Financial officer.

6.—(1) The Council shall appoint the clerk 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 Secretary of State, 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.

(4)—(*a*) 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.

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

(*c*) 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.

(*d*) 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 Secretary of State may on the application of the Council approve any variation of the system of payment.

Books and accounts.

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

(2) If a Council satisfy the Secretary of State 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 Secretary of State 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 accounts 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 Secretary of State such further accounts or statements relating to their transactions as the Secretary of State 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 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 statement prepared in accordance with paragraph (4) of regulation 9 with or without reservation and shall transmit the statement to the Secretary of State with his report thereon.

PART III

Scottish Dental Estimates Board

Keeping of accounts.

11. The provisions of regulations 4, 5, 6, 7 and 8 shall apply to the Scottish Dental Estimates Board in the same way as they apply to a Council 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 Secretary of State in a form 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 fourteen days of its adoption by

the Board, and where the Secretary of State decides to approve such estimate his approval shall be given by an endorsement thereon, setting out or referring to any conditions or requirements subject to which such approval is granted.

(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 Secretary of State.

(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 Secretary of State and shall certify the same to be correct. He shall submit the statement 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 Scottish Dental Estimates Board.

Audit.

14. The payment of moneys to the Board under the provisions of sub-section (1) 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, with the necessary modifications, apply to the Scottish Dental Estimates Board.

PART IV

Transitional

15. The Secretary of State 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.

Arthur Woodburn,
One of His Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.
30th June, 1948.

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 Secretary of State may from time to time require :—

(*a*) Current account with the Secretary of State through the Department of Health for Scotland,
(*b*) Administration Account,
(*c*) General Medical Services Account,
(*d*) General Dental Services Account,
(*e*) Pharmaceutical Services Account,
(*f*) Supplementary Ophthalmic Services Account,
(*g*) Such other accounts as may be found necessary or desirable.

7. Register 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 persons providing pharmaceutical services in respect of the supply of drugs, medicines and appliances in connection with the provision of general medical and dental services.
(iv) Sums due and paid to medical practitioners and ophthalmic opticians for the testing of sight.
(v) Sums due and paid to ophthalmic opticians and dispensing opticians for the supply of optical appliances.
(vi) Such other information as may be found necessary or desirable.

SECOND SCHEDULE

NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947

The Executive Council for.....

Statement of Account for the year ended 31*st March*, 19.....

RECEIPTS

	£	s.	d.	£	s.	d.
1. Advances from the Secretary of State through the Department of Health for Scotland	–	–	–	–	–	–
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 account).						
				£		

PAYMENTS

	£ s. d.	£ s. d.
6. Administration expenses—		
(*a*) Salaries and wages (including insurance and superannuation contributions)		
(*b*) Travelling and subsistence, etc., expenses		
(*c*) Other expenses		
7. General medical services (including superannuation contributions) ...	– – –	
8. General dental services (including superannuation contributions)	– – –	
9. Pharmaceutical 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 to the Executive Council

Date.....

Signed.....
Chairman of the Executive Council

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.

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 Scottish Dental Estimates Board in the exercise of their functions under Part IV of the National Health Service (Scotland) Act, 1947. 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 Secretary of State and for the audit of these accounts.

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(2) EXPENSES IN ATTENDING HOSPITALS

The National Health Service (Expenses in attending Hospitals) (Scotland) Regulations, 1948

1948 No. 1493 (S. 127)

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

In exercise of the powers conferred on me by section 3 of the National Health Service (Scotland) Act, 1947(a), and of all other powers enabling me in that behalf, I hereby make the following regulations:—

1. These regulations may be cited as the National Health Service (Expenses in attending Hospitals) (Scotland) Regulations, 1948, and shall come into operation on the fifth day of July, 1948.

2.—(i) In these regulations, unless the context otherwise requires—

"Hospital Authority" means, in relation to a hospital or clinic of the Minister of Pensions, that Minister; in relation to a hospital or clinic controlled and managed by a Board of Management, that Board; and in relation to any hospital or clinic receiving patients under arrangements made between the governing body and a Regional Hospital Board, the Regional Hospital Board.

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

(a) 10 & 11 Geo. 6. c. 27. (b) 52 & 53 Vict. c. 63.