3. The Secretary of State shall pay the travelling expenses necessarily incurred or to be incurred by a person (including the travelling expenses of a companion) in attending a hospital or clinic for the purpose of availing himself of hospital and specialist services if the hospital authority determine that, in the circumstances of the case, the payment of such expenses by the patient would involve hardship;

Provided that—

(*a*) If the hospital authority determine that the patient may reasonably be required to bear a part of such expenses the balance only shall be payable by the Secretary of State; and

(*b*) The travelling expenses of a companion shall not be payable by the Secretary of State if the hospital authority determine that, having regard to the age or health of the patient or other relevant circumstances, it was unnecessary for the patient to be accompanied.

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

St. Andrew's House,
Edinburgh.

30th June, 1948.

EXPLANATORY NOTE

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

These Regulations provide for the payment in certain circumstances of the travelling expenses of persons attending hospitals and clinics for the purpose of obtaining hospital and specialist services.

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(3) HOSPITAL ACCOUNTS

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

1948 No. 2038 (S. 166)

Made - - - -	*8th September,* 1948
Laid before Parliament	*9th September,* 1948
Coming into Operation	*10th September,* 1948

In exercise of the powers conferred on me by sections 54 and 55 of, and the Fourth Schedule to, the National Health Service (Scotland) Act, 1947, and

10 & 11 Geo. 6. c. 27.

of all other powers enabling me in that behalf and with the approval of the Treasury I hereby make the following regulations:—

PART I

Citation and Interpretation

1. These regulations may be cited as the National Health Service (Hospital Accounts and Financial Provisions) (Scotland) Regulations, 1948, and shall come into operation on the tenth day of September, 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 (Scotland) Act, 1947;

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

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

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

" Regional Board " means a Regional Hospital Board.

(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.

Approval of Expenditure

Capital Expenditure

3. Every Regional Board shall, not later than the 15th day of October in any financial year, submit to the Secretary of State an estimate, in such form as he may require, of expenditure during the following financial year on works of construction, reconstruction or alteration, and on purchases of furniture and equipment.

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

5. Not later than the 1st day of December in any financial year, every Regional Board shall furnish the Secretary of State with revised estimates in such form as he may require and regulation 4 shall apply thereto. On receipt of the summary of annual accounts showing the capital expenditure of a Regional Board for the financial year and after consideration of any report by the auditor thereon the Secretary of State may approve the said expenditure with or without modification.

(a) S.I. 1948 No. 594, p. 2449 below.

Maintenance Expenditure and Income

6. Every Board of Management shall, not later than the 15th day of September in any financial year, submit to the appropriate Regional Board an estimate of expenditure and income during the following financial year in such form and under such heads as the Secretary of State may require.

The estimate shall be supported by such statistical information particularly with regard to numbers and salary scales of staff as the Secretary of State may require.

7. Every Regional Board shall examine the estimates of expenditure and income submitted to them as aforesaid and shall adjust them as necessary after consultation with the Boards of Management concerned. Thereafter the Regional Board shall, not later than 15th October, submit to the Secretary of State comprehensive estimates, in such detail as the Secretary of State may require, of expenditure and income for the following financial year comprising:—

(*a*) The central administrative expenditure of the Regional Board;

(*b*) the aggregate central administrative expenditure of all the Boards of Management in the area of the Regional Board;

(*c*) expenditure on Hospital Maintenance under such heads as the Secretary of State may require;

(*d*) other expenditure; and

(*e*) income (if any) relating to each of the foregoing heads.

These estimates shall be supported by summary statements, in such form as the Secretary of State may require, of the estimated expenditure of all the Boards of Management in the area of the Regional Board, on Administration, on Hospital Maintenance and on other services, and of their income, supported by such statistical information, particularly with regard to numbers and salary scales of administrative and hospital staffs as the Secretary of State may require, and by such explanations as the Regional Board may think fit.

8. The Secretary of State may approve the estimates of a Regional Board with or without modification and shall notify the Regional Board of (*a*) the approved amount of central administrative expenditure of the Regional Board, (*b*) the approved amount of the expendtiure by the Regional Board other than on Administration or Hospital Maintenance, (*c*) the approved gross and net expenditure of each Board of Management in the area of the Regional Board. On receipt of the Secretary of State's approval the Regional Board shall forthwith notify each Board of Management in their area of the gross and net expenditure approved, under such heads as may be specified.

9. Not later than the 1st day of November in any financial year, every Board of Management shall furnish to the appropriate Regional Board a statement showing the estimated expenditure for the financial year then current compared with the amount approved under each head, together with an estimate of the total income for that year. The Regional Board may, on behalf of the Secretary of State, authorise the use of savings anticipated under one or more heads to meet excess expenditure under other heads, but if the total gross expenditure is expected to exceed the amount approved, the Board of Management shall forthwith submit a revised estimate for all heads under which excess expenditure is anticipated, together with a statement of estimated savings.

10. Every Regional Board shall, not later than the 1st day of December, furnish the Secretary of State with a summary showing for the area of the Regional Board the estimated expenditure and income for the financial year then current, together with any revised estimate submitted by a Board of Management in accordance with the preceding regulation. If the Regional Board expects that its own administration and other expenditure will exceed the amounts approved under (*a*) and (*b*) of regulation 8 of these regulations, it shall submit a revised estimate. Any such revised estimate shall be in the same form as the original estimate and may be approved by the Secretary of State in like manner.

Finance Committees

11. Every Regional Board and every Board of Management shall appoint a finance committee which notwithstanding anything contained in regulation 10 of the National Health Service (Regional Hospital Boards and Boards of Management) (Scotland) Regulations, 1947(**a**), shall consist wholly of members of the appointing body.

Books of Account

12. The Chief Financial Officer of every Regional Board and of every Board of Management shall be responsible to his Board for the regular operation of a proper system of accounts covering all the transactions and assets and liabilities of the Board. The system shall consist of double-entry accounts leading up to an Income and Expenditure Account and Balance Sheet; it shall be designed to meet the Boards' special requirements and their obligation to submit final accounts in the forms required by the Secretary of State; and shall be operated in accordance with such instructions as may be issued from time to time by the Secretary of State.

Transactions relating to the endowments held by a Board of Management shall be recorded in separate books of account kept on a cash receipts and payments basis, including a separate bank account.

Store Accounts and Inventories

13. The Chief Financial Officer of every Regional Board and of every Board of Management shall be responsible to his Board 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*) Stocktaking 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 stocktaking; and

(*c*) A Summary Account showing the total cost of articles, materials and provisions received into store, issued from store and remaining in store, which account shall form an integral part of the system of accounts prescribed in Regulation 12.

14. Every Regional Board and every Board of Management shall maintain inventories of such articles of equipment, not held on store charge, and in such form as the Secretary of State may from time to time require.

(**a**) S.R. & O. 1947 (No. 2261) I, p. 1366.

Annual Accounts

15. As soon as may be after the close of a financial year, and in any case not later than 30th June, the Chief Financial Officer of every Board of Management shall prepare a General Abstract of Accounts in the form set out in the First Schedule to these Regulations, supported by statements in the forms set out in the Second Schedule to these regulations or forms to the like effect and, for each hospital unit for which he is responsible, a detailed statement in the form set out in the Third Schedule to these Regulations or a form to the like effect, and by such other summaries and analyses of expenditure and income and by such statistical statements as the Secretary of State may require. After certifying the General Abstract of Accounts and supporting statements to be correct, he shall submit them to his Board for approval, which shall be signified by the signature of the Chairman or other member of the Board, and he shall transmit them in duplicate to the auditor. After completion of the audit, and not later than 31st August, the auditor shall certify the Abstract of Accounts and supporting statements with or without reservation and shall transmit one copy to the Secretary of State and one copy to the Regional Board with his report.

16. On receipt from the several auditors of the General Abstracts of Accounts and supporting statements of the Boards of Management in the area of the Regional Board, the Chief Financial Officer of each Regional Board shall prepare a General Abstract of Accounts in the form set out in the First Schedule to these Regulations, supported by statements in the forms set out in the Second Schedule to these Regulations, and by such other summaries and analyses of expenditure and income and such statistical statements as the Secretary of State may require, covering the Regional Board's own administrative and other expenditure, and the relative income, if any, and the aggregate expenditure and income of the Boards of Management in the area of the Regional Board. After certifying the General Abstract of Accounts and supporting statements to be correct, he shall submit them to his Regional Board for approval, which shall be signified by the signature of the Chairman or other member of the Board. He shall then, not later than 30th September, transmit them to the auditor who, after completion of the audit, shall certify the Abstract and supporting statements with or without reservation and shall transmit them to the Secretary of State with his report. After consideration of the Abstracts of Account and supporting statements submitted as aforesaid, and the auditor's reports thereon, the Secretary of State may approve the expenditure brought to account, with or without reservation.

General

17. 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.

18. The Chief Financial Officer of a Regional Board or of a Board of Management shall be responsible to his Board for the prompt payment of all debts, for the maintenance and completion of all financial records and returns required by the Board or by the Secretary of State, and for the submission of accounts to the auditor at such times and for such period as the auditor may require.

19. The auditor shall have a right of access at all reasonable times to the books, accounts and vouchers of a Regional Board or of a Board of Management. He may require the production before him of all books,

deeds, contracts, vouchers, receipts or other documents and shall be entitled to require from the members or officers of a Board such information and explanation as he may deem necessary for the purpose of the audit.

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

St. Andrew's House,
Edinburgh, 1.
8th September, 1948.

FIRST SCHEDULE

NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947

REGIONAL HOSPITAL BOARD IN ACCOUNT WITH DEPARTMENT OF HEALTH
BOARD OF MANAGEMENT IN ACCOUNT WITH REGIONAL HOSPITAL BOARD
FOR YEAR ENDED 31ST MARCH, 19

Abstract of Receipts and Payments based on Revenue and Expenditure, on Administration, on Hospital Maintenance and on Capital Account
covering all *Boards of Management in the Region* / *Hospitals in the Group*
(*Note*—Figures to the nearest £)

Year to 31st March, 19
General Abstract of Accounts
R.H.B.
B.M.

Item No.		(1) Accrual Basis	(2) Net Adjust-ments	(3) Cash Basis	Item No.
	Income/Receipt Items	£	£	£	
1	Direct Exchequer Advances (see below).				1
	Constructive Exchequer Advances				
2	Superannuation — Payments by Exchequer on Board's behalf				
	(*a*) Employers' Contributions £	—	—	—	
	(*b*) Employees' Contributions		—		2
3	Miscellaneous Income ...				3
4	Proceeds of Sales of Property and Equipment				4
5	Total Exchequer Advances, actual and constructive ...				5
6	Exchequer Supply Services				
	(*a*) Maintenance—				
	(1) Medical and Surgical £	—	—	—	
	(2) Other		—	—	
	(*b*) Capital—				
	(1) Medical and Surgical £	—	—	—	
	(2) Other		—		6

Item No.		(1) Accrual Basis	(2) Net Adjustments.	(3) Cash Basis	Item No.
		£	£	£	
7	Total Exchequer Provision during year				7
8	Regional Hospital Board—central supplies*				8
9	Cash in Bank or on hand—brought forward				9
10	*Total* ... ...£				10
	Expenditure/Payment Items				
11	A. *On Revenue Account* (*a*) Regional Hospital Board Administration ... ... (*b*) Board of Management Administration ... ... (*c*) Hospital Maintenance...				
	Total Hospital Administration and Maintenance				11
12	Other Expenditure				12
13	Losses— (*a*) Cash Losses ... ...£ (*b*) Stores Losses	—	—	—	13
14	Total Expenditure / Payments on Revenue Account				14
15	B. *On Capital Account*—(gross) ...				15
16	Total Expenditure and Payments ...				16
17	Cash in Bank and on hand carried forward	—			17
18	*Total* ... ...£				18

* For use by Boards of Management only.

Analysis of Item 1—Exchequer Advances

Amount due per Col. 1. ... ...£	—	
Add / Deduct Balance Due / Overpaid brought forward ...		—
Deduct / Add Balance Due / Overpaid carried forward ...		—
Amount actually received per Col. 3 ... ...£		

SECOND SCHEDULE

NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947

ANALYSIS OF MISCELLANEOUS INCOME FOR YEAR ENDED 31ST MARCH, 19

Regional Hospital Board..... Year to 31st March, 19

Board of Management..... *Income*

Name of Hospital..... R.H.B. .....

Classification of Hospital..... B.M. .....

(*Note*—Figures to the nearest £) Hospital Code No.....

	Ministry of Pensions recoveries included in Gross Income	Gross Income	Item No.
(1) *From or on behalf of patients*	£	£	
(*a*) Supply of Appliances (Sec. 3 (3) (*a*)) ...			
(*b*) Replacement or Repair of Appliances (Sec. 3 (3) (b))			
(*c*) Single rooms or small wards (Sec. 4) ...			
(*d*) Private patients :—			
(i) Whole cost (Sec. 5 (1))			
(ii) Part cost (Sec. 5 (2))			
Total of Item (1) ...£			1
(2) *From Local Authorities under User Agreements* (Sixth Schedule National Assistance Act)			2
(3) *From Local Health Authorities, etc.* Provision of services of Midwives (Sec. 23 (2)) ...			3
(4) *From Local Education Authorities and Voluntary Organisations*			
(*a*) Use of premises (Sec. 61 (1) (*a*))			
(*b*) Maintenance of persons other than patients (Sec. 61 (1) (*b*))			
Total of Item (4)			4
(5) Under Road Traffic Acts 1930 and 1934 (Eleventh Schedule)			5
(6) Recoveries from Staff for supplies and services of Board and Lodging			6
(7) *Fees from Students*			
(*a*) Physiotherapy			
(*b*) Radiography			
(*c*) Dieticians			
(*d*) Speech Therapy			
(*e*) Orthopty			
(*f*) Occupational Therapy			
(*g*) Medical Post Graduates for Special Diplomas ...			
(*h*)			
Total of Item (7)			7

	Gross Income	Item No.
	£	
(8) *Other Income* :—		
(*a*) Profit on Farm or Market Garden Trading Account		
(*b*) Profit on Occupational Therapy Trading Account		
(*c*) Profit on Shops		
(*d*) Profit on Canteen		
(*e*)		
(*f*)		
Total of Item (*8*)		8
(9) *Total Miscellaneous Income*		9
Adjustments to convert to Cash Basis		
Add—Relative Debtors brought forward		
Deduct—Relative Debtors carried forward ...		
(10) *Relative Cash Receipts* ... ...£		10

Note.— Boards of Management should build up the figures for all their hospitals on one form for submission to the Regional Hospital Board, and similarly Regional Hospital Boards should build up their figures to cover all their Boards of Management and their own income in one form for submission to the Department of Health for Scotland—in support of the entries in the General Abstract of Accounts.

Central Administration Expenditure of Board for Year ended 31st March, 19

Year to 31st March, 19 Administration Expenditure

Regional Hospital Board..... R.H.B. .....

Board of Management..... B.M.

(*Note.*—Expenditure to the nearest £)

	No. of Staff and Superannuation	Expenditure	Item No.
		£	
EXPENDITURE			
1. Salaries and Wages (inclusive of National Insurance and Superannuation contributions) ...	—	—	1
(*a*) Number of Staff			
(*b*) Superannuation Contributions included			
(i) Employers' ... ...£		—	
(ii) Employees'		—	
Total Superannuation ... ...£		—	
2. Rent			2
3. Rates and Taxes			3
4. Fuel and Light			4
5. Cleaning			5
6. Repairs			
(*a*) Structural			
(*b*) Furniture			
(*c*) *Total Repairs*			6

			Expenditure	Item No.
			£	
7. Stationery and printing				7
8. Telephones, telegrams and postages				8
9. Travelling and Subsistence Expenses				
(a) Members of Board				
(i) Travelling and Subsistence Expenses				
(ii) Loss of remunerative time				
(b) Members of Staff				
(c) *Total Travelling and Subsistence Expenses*				9
10. Other expenses (Detailed)				
(i).....				
(ii).....				
(iii).....				
(iv) *Total other expenses*				10
11. *Total Administration Expenditure of Board*		£		11
12. Adjustments to Cash Basis				
Balances brought forward ...				
Add Relative creditors and accrued charges ... ...£		—	—	
Deduct Relative stocks in hand and pre-payments			—	
Balances carried forward				
Add Relative stocks in hand and pre-payments		—	—	
Deduct Relative creditors and accrued charges			—	
Add or deduct net adjustments		£		12
13. *Total Cash payments*		£		13

Note.—Boards of Management should build up the figures for all their hospitals on one form for submission to the Regional Hospital Board, and similarly Regional Hospital Boards should build up their figures to cover all their Boards of Management in one form for submission to the Department of Health for Scotland—in support of the entries at 11(*b*) in the General Abstract of Accounts. Regional Hospital Boards should also compile a form in support of the entry at 11(*a*) in the General Abstract of Accounts.

Analysis of Other Expenditure for Year ended 31st March, 19

Regional Hospital Board..... *Year to 31st March, 19*
Other Expenditure

Board of Management..... R.H.B. .....

Name of Hospital..... B.M. .....

(*Note*—Figures to the nearest £) Hospital Code No.....

Item No.	Details	Direct	Central Supply	Total	Item No.
		£	£	£	
1	Cost of maintaining patients in Hospitals not vesting in the Secretary of State				1
2	Expenditure under user agreements with Local Authorities (Sixth Schedule, National Assistance Act) ...				2
3	(i) Salaries and wages of Regional Officers not engaged in Administration (inclusive of National Insurance and Employers' and Employees' Superannuation contributions)				
	Superannuation contributions included.				
	Employers' ... ...£	—	—	—	
	Employees'	—	—	—	
	Total Superannuation £	—	—	—	
	(ii) Travelling and Subsistence allowances of Regional Officers (Item 3(i))				
	Total of Item 3 ...				3
4	Use of premises and equipment of other authorities (Sec. 63)—				
	(*a*) Provision of Premises				
	(*b*) Furniture and Equipment ...				
	(*c*) Services of Staff				
	Total of Item 4 ...				4
5	Expenses of Advisory Appointments Committee (Sec. 14 (2) (*d*))				5
6	Medical Education Committee—				
	Loss of Remunerative Time (Fourth Schedule Part IV 2 (*c*))				6
7	Other Expenditure (Detailed)—				
	(*a*) Loss on Canteen				
	(*b*) Loss on Shops				
	(*c*)				
	(*d*)				
	Total of Item 7 ...				7
8	Other Ancillary Services				8

Item No.	Details	Direct	Central Supply	Total	Item No.
9	R.H.B. expenditure on transport, storage, handling, etc., of stores held centrally for issue to hospitals ...	£	£	£	
	Superannuation contributions included				
	Employers' ... ...£	—	—	—	
	Employees'	—	—	—	
	Total Superannuation £	—	—	—	9
10	*Total of Items 1 to 9* ...				10
11	Payments to the Ministry of Pensions (Sec. 3)—				
	(*a*) Cost of Artificial Limbs (Supply, Renewal and Repair)				
	(*b*) Cost of Ancillary Treatment ...				
	Total of Item 11 ...				11
12	Ambulance Service (Sec. 16)—				
	(*a*) Contract Services				
	(*b*) Other Expenditure				
	Total of Item 12 ...				12
13	Expenses in connection with Research (Sec. 17)				13
14	Bacteriological Service (Sec. 18)—				
	(*a*) Cost of Laboratory Service ...				
	(*b*) Cost of Toxoids, etc., supplied for immunisation purposes ...				
	(*c*) Other Services				
	Total of Item 14 ...				14
15	*Total other Expenditure*...		£		15
	Adjustments to convert total expenditure to cash basis				
	Balances brought forward				
	Add Relative creditors and accrued charges ... ...£		—	—	
	Deduct Relative stocks in hand and pre-payments			—	
	Balances carried forward				
	Add Relative stocks in hand and pre-payments		—	—	
	Deduct Relative creditors and accrued charges			—	
	Add or deduct net adjustments...		£		
16	*Total Cash Payments and Debits on other Expenditure*		£		16

Note.—Boards of Management should build up the figures for all their hospitals on one form for submission to the Regional Hospital Board ; and similarly Regional Hospital Boards should build up their figures to cover all their Boards of Management and also their own expenditure in one form for submission to the Department of Health for Scotland—in support of the entries in the General Abstract of Accounts.

CAPITAL EXPENDITURE FOR YEAR ENDED 31ST MARCH, 19 .

Year to 31st March, 19
Capital Expenditure

Regional Hospital Board _____ R.H.B. .....
Board of Management _____ B.M.

(*Note.*—Figures to the nearest £)	Works (New Buildings)		Works (Conversions, etc.)		Furniture and Equipment		Total	Item No.
	Direct	Central Supply	Direct	Central Supply	Direct	Central Supply		
EXPENDITURE	£	£	£	£	£	£	£	
1. HOSPITALS—								
(a) *Under schemes providing for additional patients*—								
(i) at hospitals vested in the Secretary of State on the appointed day ...								
(ii) at new hospitals								
(b) *Under other schemes*—								
(i) Staff quarters and amenities ...								
(ii) Other alterations, improvements and extensions								
Total hospital expenditure £								1
2. Administrative offices separate from hospitals								2
3. Ambulance Service—(New Vehicles) ...	—	—	—	—				3
4. Other Expenditure (Detail)	—	—	—	—				4
5. *Gross expenditure* ... £								5
INCOME								
6. Proceeds of sales								6
7. *Net expenditure* ... £								7

Summary of Gross Expenditure

	£	£	
	—		(1) *Direct Expenditure*—
	—		(i) Works—new buildings.
	—		(ii) Works—conversion, etc
			(iii) Furniture and equipment.
1.			Total Direct Expenditure
	—		(2) *Central Supply*—
	—		(i) Works—new buildings.
	—		(ii) Works—conversion, etc.
			(iii) Furniture and equipment.
2.			Total Central Supply
£			Gross Expenditure (Item 5 above).

Adjustments to Convert Expenditure to Cash Basis

	£		
(*a*) *Gross expenditure* (*Item 5 above*)...			
Creditors—			
Add—Balances brought forward			
Deduct—Balances carried forward			
Relative Cash Payments ...		£	(*a*)

(*b*) *Proceeds of Sales* (*Item 6 above*)...	—		
Debtors—			
Add—relative debtors brought forward		—	
Deduct—relative debtors carried forward			
Relative Cash Receipts		£	(*b*)

THIRD SCHEDULE

NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947

DETAILED STATEMENT OF EXPENDITURE FOR YEAR ENDED 31ST MARCH, 19

Year to 31st March, 19..... — *Regional Hospital Board.....* — *Year to 31st March, 19.....*

Expenditure — *Board of Management.....* — *Expenditure*

Hospital Code No..... — *Name of Hospital.....* — Hospital Code No.....

Item No.	Gross Expenditure (1)	(*Note*—Figures to the nearest £)	Allocation of Column 1: Set off for Income Received or Expenditure on Special Services (2)	Out-Patients (3)	Beds and In-Patients (4)	Item No.
	£	*Group A*	£	£	£	
1		(1) Provisions (Total £.....) allocated (i) Patients' Food	—	—	—	1
		(ii) Staff Food (To Group B Item 8 £.....) ...	—	—	—	
2		(2) Laundry (Total £.....) allocated (i) Patients' Laundry ...	—	—	—	2
		(ii) Staff Laundry (To Group B Item 9 £.....)	—	—	—	
		(3) *Surgery and Dispensary* (i) Drugs, Chemicals, Disinfectants				
		(ii) Dressings, Bandages, etc.				
		(iii) X-ray Supplies				
		(iv) Laboratory Supplies ...				
		(v) Wines and Spirits ...				
3		*Total Surgery and Dispensary*				3
4		(4) Patients' Clothing ...				4
		(5) *Ambulance and Other Transport*— (i) Direct running costs (e.g., petrol, oil, etc)				
		(ii) Travelling expenses (patient, companion and staff where necessary with patient)				
5		*Total Ambulance and Other Transport*				5
6		(6) *Total of Group A*				6

Item No.	Gross Expenditure (1)	(*Note*—Figures to the nearest £)	Allocation of Column 1: Set off for Income Received or Expenditure on Special Services (2)	Out-Patients (3)	Beds and In-Patients (4)	Item No.
	£		£	£	£	
		Group B				
		(7) General Salaries and Wages (including National Insurance and Superannuation) ...	—	—	—	
		Allocated to :—				
		(Col. 2) Specialists' Domiciliary Visits ...		—	—	
		Midwifery		—	—	
		Teachers—				
		(i) Students ...		—	—	
		(ii) Special Schools		—	—	
		Deductions in respect of Board, Lodging and Laundry ...		—	—	
		(Col. 3) Out-patients ...	—		—	
		(Col. 4) Beds and In-patients	—	—		
7		*Total General Salaries* ...				7
8		(8) Staff Food—(From Group A Item 1 (ii))				8
9		(9) Staff Laundry — (From Group A Item 2 (ii)) ...				9
10		(10) Staff Uniform				10
		(11) *Surgery and Dispensary*				
		(i) Surgical Appliances ...				
		(ii) Salaries and Wages of Dispensary Staff (including National Insurance and Superannuation) ...				
		(iii) Sundries				
11		*Total Surgery and Dispensary* £				11
		(12) Domestic				
		(*a*) Hospital Maintenance ...				
		(i) Internal Repairs ...				
		(ii) Painting, Cleaning Materials, etc. ...				
		(*b*) Repairs to Furniture ...				

Item No.	Gross Expenditure (1)	(*Note*—Figures to the nearest £)	Allocation of Column 1: Set off for Income Received or Expenditure on Special Services (2)	Out-Patients (3)	Beds and In-Patients (4)	Item No.
	£	(*c*) Repair and Renewal of :	£	£	£	
		(i) Hardware and Crockery				
		(ii) Bedding and Linen ...				
		(*d*) Heat, Lighting and Power				
		(*e*) Water (if metered) ...				
		(*f*) Sundries				
12		*Total Domestic*				12
		(13) Ambulance and other Transport :—				
		(i) Drivers' Wages (including National Insurance and Superannuation ...				
		(ii) Licences, insurance ...				
13		*Total Ambulance and other Transport*				13
14		(14) Loss on Farm and/or Garden				14
15		(15) Loss on occupational and diversional therapy ...				15
16		(16) Postage, Telephone, etc.				16
		(17) Miscellaneous :—				
		(*a*) Travelling, subsistence of staff				
		(*b*) Other miscellaneous expenditure (detailed) ...				
17		*Total Miscellaneous*				17
18		(18) *Total of Group B* ...				18
		Group C				
		(19) *Hospital Administration*				
		(i) Salaries and Wages (including National Insurance and Superannuation)				
		(ii) Printing and Stationery				
		(iii) Postage, Telephone, etc.				
		(iv) Advertisements ...				
		(v) Carriage				
19		*Total Hospital Administration*				19

Item No.	Gross Expenditure (1)	(*Note*—Figures to the nearest £)	Allocation of Column 1: Set off for Income Received or Expenditure on Special Services (2)	Out-Patients (3)	Beds and In-Patients (4)	Item No.
	£	(20) *Hospital Overheads* (i) Rent ... ... (ii) Insurances ... ... (iii) Feu Duties ... ... (iv) Contributions in lieu of rates ... ... (v) Maintenance of Hospital (fabric of building) and grounds...	£	£	£	
20		*Total Hospital Overheads*				20
21		Total Hospital Expenditure other than Board of Management Administration ...				21
		(22) Allocation of Board of Management Administration Expenditure...				22
		(23) *Total of Group C* ...				23
		(24) Grand Totals of Hospital Expenditure and allocated Board of Management Administration Expenditure for analysis (Items 6+18+23) £				24

EXPLANATORY NOTE

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

The Regulations provide for the submission of estimates of income and expenditure by Regional Hospital Boards and Boards of Management, and for their approval by the Secretary of State for Scotland, for the forms of the annual accounts to be submitted by the Boards to the Secretary of State for Scotland, and for incidental matters.