

1974 No. 468 (S.29)

NATIONAL HEALTH SERVICE, SCOTLAND

**The National Health Service (Financial Provisions)
(Scotland) Regulations 1974**

<i>Made</i> - - - - -	13th March 1974
<i>Laid before Parliament</i>	27th March 1974
<i>Coming into Operation</i>	1st April 1974

In exercise of the powers conferred on me by section 29 of the Health Services and Public Health Act 1968(a) (as amended by paragraph 32 of Part I of Schedule 6 to the National Health Service (Scotland) Act 1972(b)) and by sections 14(8) and (9)(f), 57 and 60 of the said Act of 1972 and of all other powers enabling me in that behalf, and with the approval of the Treasury, I hereby make the following regulations:—

Citation and commencement

1. These regulations may be cited as the National Health Service (Financial Provisions) (Scotland) Regulations 1974 and shall come into operation on 1st April 1974.

Interpretation

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

“the Act” means the National Health Service (Scotland) Act 1972;

“the Agency” means the Common Services Agency for the Scottish Health Service constituted under section 19 of the Act;

“auditor” means the auditor appointed by the Secretary of State under section 57(1) of the Act;

“Board” means a Health Board constituted under section 13 of the Act;

“enactment” includes an enactment in a statutory instrument;

“expenditure” means expenditure in connection with the exercise of functions relating to the Health Service;

“income” means income receivable in connection with the exercise of functions relating to the Health Service;

“programmes” are any plans or proposals which, if approved, would affect estimates of expenditure;

(2) Unless the context otherwise requires, references in these regulations to an enactment shall be construed as references to that enactment as amended or re-enacted by any subsequent enactment.

(a) 1968 c. 46.

(b) 1972 c. 58.

(3) References in any other regulations to the regulations revoked by these regulations or to any provision thereof shall be construed as reference to these regulations or to the corresponding provisions thereof, as the case may be.

(4) Unless the context otherwise requires, any references in these regulations to a numbered regulation is a reference to the regulation bearing that number in these regulations, and any reference in a regulation to a numbered paragraph is a reference to the paragraph bearing that number in that regulation.

(5) The Interpretation Act 1889(a) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

Treasurer

3.—(1) Each Board shall appoint an officer as Treasurer.

(2) Without prejudice to the generality of the functions of officers of Boards, the duties of the Treasurer shall include the provision of financial advice to the Board and its officers, the supervision of the implementation of the Board's financial policies, the design, implementation and supervision of systems of financial control and the preparation and maintenance of such accounts, certificates, estimates, records and reports as the Board may require for the purpose of carrying out its duties under these regulations.

Standing Financial Instructions

4.—(1) Each Board shall make and, subject to paragraph (2), may from time to time vary, Standing Financial Instructions for the regulation of the conduct of its members and officers for ensuring their maintenance of proper financial control in connection with their compliance with any of the requirements of the Act with respect to finance or these regulations.

(2) Each Board shall incorporate in such Standing Instructions such requirements as the Secretary of State may direct and may not vary such requirements otherwise than as such directions may provide.

Estimates

5.—(1) Each Board shall submit to the Secretary of State in such form, by such dates and for such financial years as he may specify, estimates of income and expenditure and programmes together with such relevant information as he may require.

(2) The Secretary of State may approve any such estimates and programmes subject to such modifications and conditions as he may consider appropriate and may at any time vary such approval, modifications or conditions.

Annual accounts

6.—(1) Each Board shall transmit its annual accounts (including the annual accounts of any Local Health Council in respect of which a requirement to such Board has been directed under Regulation 9(1)) to the Secretary of State by such date after the end of each financial year and in such form as he, with the approval of the Treasury, may direct.

(2) Each Board shall maintain such records relating to its accounts and shall comply with such conditions as to certificates relating to such accounts as the Secretary of State may direct.

Audit of accounts

7.—(1) Each Board shall make available to an auditor at all reasonable times, such books, accounts, vouchers and other documents of the Board and its officers as the auditor may require.

(2) A member or officer, or former member or officer of a Board or a Local Health Council shall, if so requested, attend before the auditor to give such information relating to the affairs of the Board for the purpose of the audit as he may require.

Losses and claims

8. Where a loss occurs or a claim for damages or compensation is made against a Board, that Board shall follow such procedures, maintain such records and make such reports in relation thereto as the Secretary of State may require.

Local Health Councils

9.—(1) The Secretary of State shall require such Board as he may determine to include in its estimates such estimated expenditure of such Local Health Councils as he may direct.

(2) Each Local Health Council shall, if so requested by the Board concerned, submit to that Board such estimates of expenditure which the Council expects to incur in such financial years as the Board may specify.

Common Services Agency

10.—(1) The Agency shall appoint an officer as Treasurer.

(2) Regulation 3(2) shall apply to the Treasurer of the Agency as if he were the Treasurer of a Board.

(3) Regulations 2, 4, 5, 6, 7 and 8 shall apply to the Agency as they apply to a Board.

Revocation of Regulations

11.—(1) The following regulations are hereby revoked:—

- (i) The National Health Service (Hospital Accounts and Financial Provisions) (Scotland) Regulations 1969(a);
- (ii) The National Health Service (Executive Councils and Scottish Dental Estimates Board) (Scotland) Financial Regulations 1969(b).

(2) Section 38 of the Interpretation Act 1889 shall apply as if these regulations were an Act of Parliament and as if any regulations revoked by these regulations were Acts of Parliament repealed by an Act of Parliament.

William Ross,
One of Her Majesty's Principal
Secretaries of State.

St Andrew's House,
Edinburgh.
7th March 1974.

(a) S.I. 1969/1611 (1969 III, p. 5093).

(b) S.I. 1969/1612 (1969 III, p. 5098).

We approve.

(Sgd.)

*James Hamilton,
John J. Golding,*

13th March 1974.

Two of the Lords Commissioners of
Her Majesty's Treasury.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations provide for the preparation, the submission for approval and the approval of estimates of income and expenditure and programmes by Health Boards. They also provide for any approvals to be subject to conditions and modifications; require annual accounts to be kept and audited and standing financial instructions to be prepared to govern the conduct of staff of those authorities. The Health Boards are also required to appoint a Treasurer whose duties are set out and to keep such accounts of losses or claims for damages as they may be required to do.

Provision is also made to apply the Regulations to the Common Services Agency.

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