



National Health Service Act 1977

1977 CHAPTER 49

PART IV

PROPERTY AND FINANCE

Finance and Accounts

97 Expenses of health authorities

- (1) It is the Secretary of State's duty to pay—
 - (a) to each Area Health Authority in Wales and each Regional Health Authority the sums needed to defray such expenditure of the Authority as the Secretary of State approves in the prescribed manner;
 - (b) to each Family Practitioner Committee sums equal to the expenses which the Secretary of State determines are incurred by the Committee for the purpose of performing the functions conferred on the Committee by virtue of this Act; and
 - (c) to each special health authority sums equal to such of the expenses of the authority as are not defrayed by payments made to the authority in pursuance of subsection (3) below.
- (2) It is the duty of each Regional Health Authority to pay to each Area Health Authority of which the area is included in the region of the Regional Health Authority the sums needed to defray such expenses of the Area Health Authority as the Regional Health Authority approves in the prescribed manner.
- (3) Where an order establishing a special health authority provides for any expenses of the authority to be defrayed by a Regional or Area Health Authority or by two or more such Authorities in portions determined by or in accordance with the order, it is the duty of each Authority in question to pay to the special health authority sums equal to, or to the appropriate portion of, those expenses.

Status: This is the original version (as it was originally enacted).

- (4) Sums falling to be paid under this section shall be payable subject to compliance with such conditions as to records, certificates or otherwise as the Secretary of State may determine.

98 Accounts and audit

- (1) Accounts, in such form as the Secretary of State may with the approval of the Treasury direct, shall be kept by—
- (a) every Regional Health Authority ;
 - (b) every Area Health Authority;
 - (c) every special health authority;
 - (d) all special trustees appointed in pursuance of section 29(1) of the National Health Service Reorganisation Act 1973 and section 95(1) above ;
 - (e) the Dental Estimates Board.

Those accounts shall be audited by auditors appointed by the Secretary of State, and the Comptroller and Auditor General may examine all such accounts and any records relating to them, and any report of the auditor on them.

- (2) Every such body shall prepare and transmit to the Secretary of State in respect of each financial year annual accounts in such form as the Secretary of State may with the approval of the Treasury direct.

The accounts prepared and transmitted by an Area Health Authority in pursuance of this subsection shall include annual accounts of the Family Practitioner Committees established by the Authority and of any Community Health Council of which the district includes any part of the Authority's area.

- (3) The Secretary of State may by regulations provide generally with respect to the audit under subsection (1) above of accounts of bodies to which that subsection applies; and in particular for conferring on the auditor of any of those accounts—
- (a) such rights of access to, and production of, books, accounts, vouchers or other documents as may be specified in the regulations ; and
 - (b) such right, in such conditions as may be so specified, to require from any member or officer, or former member or officer, of any such body, such information relating to the affairs of the body as the Secretary of State may think necessary for the proper performance of the auditor's duty under this section.
- (4) The Secretary of State shall prepare in respect of each financial year—
- (a) in such form as the Treasury may direct, summarised accounts of those Authorities, special authorities and special trustees:
 - (b) in such form and containing such information as the Treasury may direct, a statement of the accounts of the Dental Estimates Board ;
- and shall transmit them on or before 30th November in each year to the Comptroller and Auditor General, who shall examine and certify them, and lay copies of them together with his report on them before both Houses of Parliament.

99 Regulation of financial arrangements

- (1) The Secretary of State may by regulations provide, in the case of all or any of the following bodies—

- (a) Regional Health Authorities,
- (b) Area Health Authorities,
- (c) special health authorities,
- (d) Family Practitioner Committees,
- (e) Community Health Councils, and
- (f) the Dental Estimates Board,

for restricting the making of payments by or on behalf of the body otherwise than on such authorisation and subject to such conditions as may be specified in the regulations.

- (2) Such provision may be made subject to such exceptions as may be so specified, and those regulations may contain such other provisions as to the making and carrying out by all or any of those bodies of such arrangements with respect to financial matters as the Secretary of State thinks necessary for the purpose of securing that the affairs of such bodies are conducted, so far as reasonably practicable, in such manner as to prevent financial loss and to ensure and maintain efficiency.
- (3) The Secretary of State may give directions to any of those bodies as to any matter with respect to which those regulations may be made; and those directions may be specific in character and shall be—
 - (a) such as appear to him requisite to secure that the affairs of the body are conducted in such a manner as is mentioned in subsection (2) above,
 - (b) without prejudice to the operation of any such regulations,and shall be complied with by the body to whom they are given.

100 Other payments

- (1) There shall be paid out of moneys provided by Parliament such expenses incurred by—
 - (a) the Central Council,
 - (b) any standing advisory committee constituted under section 6 above,
 - (c) the Medical Practices Committee,
 - (d) the Tribunal constituted under section 46 above, and
 - (e) the Dental Estimates Board,as may be determined by the Secretary of State with the approval of the Treasury.
- (2) Payments made under this section shall be in accordance with regulations made by the Secretary of State and approved by the Treasury, and shall be made at such times and in such manner as the Treasury may direct, and subject to such conditions as to records, certificates, or otherwise as the Secretary of State may with the approval of the Treasury determine.

101 Secretary of State's receipts

Any sums received by the Secretary of State under this Act shall be paid into the Consolidated Fund, but this section is without prejudice to section 60(4) above.