

REGULATIONS.

1 "BOARD" means a Hospital and Charitable Aid Board constituted under the Hospitals and Charitable Institutions Act, 1909.

2. Each Board shall keep a cash-book or cash-books showing all moneys received and expended by such Board.

3. All moneys received by a Board shall, if possible, be paid into the Board's banking account daily and at no later period than three days after receipt.

4. Receipts on printed forms numbered consecutively shall be given for all moneys received by a Board.

5. All expenditure over 10s. in amount shall be made by cheque, drawn specially for the payment of such account.

6. Receipts shall be obtained for all payments made by a Board over 5s. in amount, and the same shall be attached to an account clearly showing the nature of the expenditure.

7. Each Board shall keep such books or records as will enable its secretary to produce a statement of income and expenditure and a balance-sheet for each financial year.

8. (a.) "Income" shall be deemed to mean the sum total to which the account is entitled in respect of the financial year to which such statement of income applies, whether the same has been actually received or not during such financial year. Income shall not include receipts in respect of previous or subsequent financial years: Provided that where any amount received in respect of a previous year has not been taken into that year's account such amount shall be shown as "miscellaneous income."

(b.) "Expenditure" shall be deemed to mean the sum total chargeable in respect of the financial year to which such statement of expenditure relates, whether such is actually paid within such financial year or not, and shall not include expenditure in respect of previous or subsequent financial years: Provided that where expenditure in respect of a previous year has not been taken into that year's account such expenditure shall be shown as "miscellaneous expenditure."

9. Receipts and expenditure on account of capital shall not be included in the Income and Expenditure Account.

10. (a.) "Receipts on account of capital" shall be deemed to mean receipts for the purpose of expenditure upon the permanent fixed or capital assets of a Board, and also moneys or value received from the disposal of such assets.

(b.) "Capital expenditure" shall be deemed to mean expenditure resulting in an addition to the value of the capital assets of a Board; but shall not include expenditure for the purpose of maintaining such assets in a state of efficiency.

11. Each Board shall have a valuation made of its fixed assets as at the 31st March, 1914, and the amount of such valuation shall be deemed to be the capital value of such assets, and shall appear as such, without any deduction for depreciation, in the balance-sheet for the year ended 31st March, 1915, and every succeeding year, with the addition of any payments made during the year which would come within the meaning of Regulation 10 (b): Provided that all expenditure upon repairs or renewals and replacements of equipment, or repairs to building, shall not be treated as capital expenditure. Replacements or renewals of buildings shall be treated as capital expenditure in respect of the difference between the value previously appearing on the Board's balance-sheet, and the cost of the replacement and the value of the asset shall be increased accordingly in the next ensuing balance-sheet. The remainder of such cost shall not be treated as capital expenditure, but shall appear as "miscellaneous expenditure" in the Income and Expenditure Account. (Provided that the whole cost of such replacements and renewals shall be treated as capital expenditure for the purpose of making a levy on contributory local authorities and obtaining subsidy thereon: Provided also that for the purpose only of making levy on contributory local authorities the amount required to be placed to a building fund created under section 12 of the Hospitals and Charitable Institutions Act Amendment Act, 1913, shall be treated as capital expenditure; and provided also that such fund shall be duly invested as provided in the section aforesaid.)

12. Every account kept of fees payable by persons assisted shall be debited with the full amount of the maintenance fee fixed by the Board's by-laws: Provided that such accounts shall be credited with the amounts allowed by resolution of the Board as reduction in the scale of fees to be paid by such patient, or to be written off as irrecoverable.

13. Each Board shall, not later than the 1st day of May in each year, forward to the Inspector-General of Hospitals a copy of such statement of income and expenditure and balance-sheet in the form set out in the First Schedule hereto, whether the same shall have been audited or not, and a copy in duplicate thereof shall be forwarded to the Inspector-General of Hospitals as soon as may be after it has been duly audited.

14. Each Board shall further keep such records as shall enable it to supply the returns set out in the Second Schedule hereto, and shall furnish the Inspector-General of Hospitals with this information not later than the 1st day of May in each year. Each Board shall, if required to do so, keep such records as would show clearly any further information that may be required by the Inspector-General.

15. Each Board shall keep for each of its institutions a proper record of stores received and given out, in such form as is suited to the requirements of each institution.

16. Any excess of income over expenditure for each year ended the 31st day of March shall be converted to income for the year commencing on the 1st day of April following.

17. These regulations apply also to separate institutions under the Hospitals and Charitable Institutions Act, 1909.

FIRST SCHEDULE.

.....Hospital and Charitable Aid Board.

INCOME FOR THE YEAR ENDED 31ST MARCH, 19

	£	s.	d.
1. Excess of income from previous year			
2. Contributable by the Government—	£	s.	d.
(a.) Ordinary subsidies			
(b.) Special grants			
(c.) Fees receivable on account of patients			
Total income from Government			
3. Levies on local authorities payable for the year ..			
4. Voluntary contributions—	£	s.	d.
(a.) Subscriptions and donations			
(b.) Hospital Saturday and Sunday collection			
(c.) Net proceeds of band collections, entertainments, &c.			
(d.) Bequests			
Total voluntary contributions			
5. Rents, interests, and dividends			
6. Fees payable by those assisted—	£	s.	d.
(a.) Hospital patients—			
.....Hospital—			
In-patients			
Out-patients			
.....Hospital—			
In-patients			
Out-patients			
.....Hospital—			
In-patients			
Out-patients			
Total hospital patients			
(b.) Charitable aid—			
.....Charitable Institution			
Outdoor charitable relief			
Total charitable-aid patients			
7. Fees payable on account of patients by other Hospital and Charitable Aid Boards			
8. Miscellaneous income—			
Principal items			
9. Excess of expenditure over income (if any) carried to balance-sheet			
Total	£		

EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 19

	£	s.	d.
1. Hospital maintenance			
2. Charitable aid—	£	s.	d.
(a.) Indoor relief			
(b.) Outdoor relief			
3. Public health			
4. Medical associations or clubs			
5. District nursing			
6. Administration			
7. Amounts paid or payable to other Boards or separate institutions			
8. Rent, rates, taxes, and interest			
9. Pensions			
10. Miscellaneous expenditure			
Excess of income over expenditure (if any) carried to balance-sheet			
Total	£		