

(e.) Notwithstanding anything hereinbefore contained the Board may also, if it thinks fit, from time to time during any financial year carry out any of the provisions of this regulation in respect of any portion of such year, and the annual schedule may then be prepared in accordance therewith.

16. Each Board shall, not later than the 1st day of May in each year, forward to the Director-General of Health 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 Director-General of Health as soon as may be after it has been duly audited.

17. 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 Director-General of Health 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 will show clearly any further information that may be required by the Director-General.

18. 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.

19. 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.

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

#### FIRST SCHEDULE.

##### INCOME AND EXPENDITURE ACCOUNT.

[Income in respect of capital should not be shown in this table, but should go to increase the capital shown in the balance-sheet. Repayments of mortgages, of contractors' deposits, and of money raised on loan should not be shown in this table, but should appear in the balance-sheet.]

.....Hospital Board.

EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 19 .

	£	s.	d.
1. Excess of expenditure from previous year . . . . .			
[As shown by last year's statement.]			
2. Hospital maintenance . . . . .			
[This should agree with the totals of the various Tables III in the Second Schedule, of which one is prepared for each hospital.]			
3. Relief—			
(a.) Indoor charitable relief . . . . .			
[This should agree with the totals of the various Tables III in the Second Schedule, of which one is prepared for each charitable institution, and to the total should be added all amounts payable for persons in industrial schools or homes.]			
(b.) Outdoor Charitable relief . . . . .			
[Including cost of children boarded out.]			
(c.) Hospital relief—			
(i.) Amount payable in respect of hospital maintenance and treatment in institutions not under the Board's control . . . . .			
(ii.) Reductions in fees allowed by Boards . . . . .			
[That is in accordance with the operation of any rule or agreement applicable to a particular class of patient—e.g., member of friendly society.]			
(iii.) Patients' fees written off as irrecoverable . . . . .			
Total of fees reduced and written off . . . . .			
4. Medical associations or clubs . . . . .			
[Being the balance of Table VII of the Second Schedule.]			
5. District nursing . . . . .			
[Being the balance of Table V of the Second Schedule.]			
6. Administration . . . . .			
[Board's travelling-expenses, secretary's and assistant's salaries, office printing and stationery, postage, telegrams and office telephone, office rent, audit fee, &c., whether actually paid or not, as shown by Table X of the Second Schedule.]			
7. Rent, rates, taxes, and interest . . . . .			
[Payable for the year under review, whether actually paid or not.]			
8. Miscellaneous expenditure—			
Principal items :			
9. Excess of income over expenditure (if any) carried to balance-sheet . . . . .			
	£		