

other than contributions by the contributory local authorities, and subsidy thereon. The amount so arrived at is termed the "net estimated expenditure" (section 46 to 48). After deducting therefrom the amount receivable by the Board as subsidies, determined by the Minister of Finance under section 43, such net estimated expenditure is apportioned amongst the contributory local authorities within the district in proportion to the capital value of the rateable property, determined by the Valuer-General as being approximately correct as at the 1st April in such financial year (section 49).

A Hospital Board has no power to strike a rate itself, but makes a levy upon its contributory local authorities for its requirements, and such levy constitutes a debt payable by the corporation of the authority to the Board, and may be recovered in Court (section 50). If any local authority considers the levy excessive it has the right to appeal to the Minister of Health, who may cause a Commission to be set up to inquire into the circumstances and report to the Minister whose decision thereupon is final (section 56).

As regards the method by which the contributory local authorities raise such levy, this is a matter entirely for the local authorities themselves. They may either raise it by a separate rate for the purpose or pay it out of their ordinary revenue (section 53). Their rating may be on capital value, unimproved, or annual value.

Provision is made against temporary financial embarrassment of Boards as follows: Levies are payable quarterly or monthly, as the Board may decide, and interest (usually at current bank overdraft rates) is charged contributory local authorities whose levies are unpaid after fourteen days of due date (section 50 (3)). Subsidy is payable whenever claimed upon levies received. The Department, within certain limits, makes advances on account of subsidy, deducting such advances from the next subsidy claim received (section 45). Boards are permitted to overdraw their general account to an amount not exceeding their unpaid levies and subsidies (section 60 (2)). If a Board's estimates for maintenance purposes have proved insufficient, the deficiency may be advanced out of the Consolidated Fund, and such amount, with interest thereon, is deducted from the following year's subsidy (section 54).

GOVERNMENT SUBSIDIES.

Subsidies are granted at the rate of £1 for every £1 of contributions from local authorities to meet capital expenditure and on a scale averaging £1 for every £1 on contributions required for expenditure other than capital expenditure (see section 43 and the Fourth Schedule of Act). Subsidies are not now granted on voluntary contributions or bequests. The scale of subsidies on local authority levies for maintenance purposes contained in the Fourth Schedule of the Act runs from a minimum of 14s. to a maximum of 26s. subsidy per pound of levy. The principle to which the Schedule gives effect is that of the net maintenance requirements of Hospital Boards as a whole, one-half is raised by local contributions and one-half from the Consolidated Fund. Further, that higher subsidy is given to those districts where the burden of the local levy is relatively high in relation to the rateable capital value of the district. Conversely, a lower measure of subsidy is given to the district whose burden of local levy is relatively low.

PATIENTS' PAYMENTS AND OTHER RECOVERIES IN RESPECT OF RELIEF GRANTED.

Under section 51 of the Destitute Persons Act, 1910, as amended in 1926, the cost of maintenance or relief granted by a Hospital Board is a debt due to the Board recoverable by ordinary legal process from the person relieved, the husband, or the parent of a child under twenty-one years of age. Maintenance orders under that Act may be made or varied in favour of a Hospital Board in certain circumstances (see sections 49 and 50 of that Act).

A Hospital Board has the usual power to compound for any debt due to it (section 104).

A Hospital Board has power to make contracts with any other body—for example, a friendly society—for the payment of the cost of relief. Any such contracts are subject to the approval of the Minister (section 90). This provision is mainly availed of in connection with contributory schemes for hospital benefit promoted by friendly societies.