

## THE NATIONAL INSURANCE ACT, 1946.

## THE NATIONAL INSURANCE (INDUSTRIAL INJURIES) ACT, 1946.

The Minister of National Insurance has made the under-mentioned regulations :—

The National Insurance (Industrial Injuries) (Determination of Claims and Questions) Regulations, 1948, dated 18th June 1948 (S.I. 1948, No. 1299).

The National Insurance (Unemployment Insurance Special Schemes) Regulations, 1948, dated 22nd June 1948 (S.I. 1948, No. 1325).

The National Insurance (Industrial Injuries) (Claims and Payments) Regulations, 1948, dated 23rd June 1948 (S.I. 1948, No. 1362).

The National Insurance (Industrial Injuries) (Prescribed Diseases) Regulations, 1948, dated 23rd June 1948 (S.I. 1948, No. 1371).

The National Insurance (Share Fishermen) Provisional Regulations, 1948, dated 25th June 1948 (S.I. 1948, No. 1395).

The Pneumoconiosis (Medical Arrangements) Transitional Regulations, 1948, dated 25th June 1948 (S.I. 1948, No. 1396).

The National Insurance (Industrial Injuries) (Refund of Contributions) Regulations, 1948, dated 28th June 1948 (S.I. 1948, No. 1424).

The National Insurance (Classification) Regulations, 1948, dated 28th June 1948 (S.I. 1948, No. 1425).

The National Insurance (New Entrants Transitional) Provisional Regulations, 1948, dated 28th June 1948 (S.I. 1948, No. 1426).

Ministry of National Insurance,  
6 Carlton House Terrace,  
London, S.W.1.

## THE SUPERANNUATION (MISCELLANEOUS PROVISIONS) ACT, 1948.

The Minister of National Insurance has made the under-mentioned rules :—

The National Insurance and Civil Service (Superannuation) (Schemes and Funds) Rules, 1948, dated 25th June 1948 (S.I. 1948, No. 1407).

Ministry of National Insurance,  
6 Carlton House Terrace,  
London, S.W.1.

## POST OFFICE.

## NATIONAL INSURANCE AND INDUSTRIAL INJURIES (STAMPS) REGULATIONS, 1948.

His Majesty's Postmaster-General hereby gives notice that, in exercise of the powers conferred on him by Section 66 (2) of the National Insurance (Industrial Injuries) Act, 1946, and by Section 8 (2) (b) of the National Insurance Act, 1946, he has made Regulations entitled the National Insurance and Industrial Injuries (Stamps) Regulations, 1948.

And the Postmaster-General further gives notice that the said Regulations have been published as S.I. 1948, No. 1443, and copies may be purchased directly from His Majesty's Stationery Office at the following addresses :—York House, Kingsway, London, W.C.2; 13A Castle Street, Edinburgh, 2; 39-41 King Street, Manchester, 2; 1 St. Andrew's Crescent, Cardiff; Tower Lane, Bristol, 1; 80 Chichester Street, Belfast; or through any bookseller.

Dated this 3rd day of July 1948.

C. T. HALLAM,  
Solicitor to His Majesty's Post Office.  
Solicitor's Department,  
General Post Office,  
London, E.C.1.

The Minister of Transport, on the 1st July, made the following Order :—

The Railways (Transport of Barley) (Revocation) Order, 1948 (S.I. 1948, No. 1549).

## TRANSPORT ACT, 1947.

The Minister of Transport, in exercise of the powers conferred upon him by Section 94 of the Transport Act, 1947, has appointed Sir Alan Rae Smith, K.B.E., F.C.A., and Sir Harold Barton, F.C.A., to be the auditors of the accounts of the British Transport Commission for the year ending 31st December 1948.

The Minister has also approved a scheme of audit under Section 94 of the Act as follows :—

## TRANSPORT ACT, 1947.

## SCHEME OF AUDIT OF THE ACCOUNTS OF THE BRITISH TRANSPORT COMMISSION APPROVED BY THE MINISTER OF TRANSPORT.

The Minister of Transport, in exercise of the powers conferred upon him by Section 94 of the Transport Act, 1947, and of all other powers him enabling, hereby approves the following Scheme of Audit :—

1. In this Scheme, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them :—

" the Act " means the Transport Act, 1947;

" the Auditors " means the auditor or auditors for the time being of the accounts of the Commission, appointed by the Minister under subsection (3) of Section 94 of the Act;

" the Commission " means the British Transport Commission;

" Executive " means an Executive established by or under Section 5 of the Act;

" financial year " means a year ending with the 31st December of that year;

" the Minister " means the Minister of Transport.

2. The Auditors shall examine the books, accounts, and records of the Commission and shall report :—

(a) whether they have obtained all the information and explanations which to the best of their knowledge and belief were necessary for the purposes of their audit;

(b) whether in their opinion proper books of account and other records in relation thereto have been kept by the Commission so far as appears from their examination of those books and records, and whether proper returns adequate for the purposes of their audit have been received from every Executive and department of the Commission, whose accounts have been examined and reported upon by such auditors or firms of auditors appointed by the Commission as are referred to in paragraph 3 of this Scheme; and

(c) (i.) whether the Balance Sheet and Revenue Account for the financial year, and any other Account required to be included in the Commission's Annual Statement of Accounts for that year are in agreement with the said books of account and records and with the returns examined and reported upon as aforesaid; and

(ii.) whether in their opinion and to the best of their information and according to the explanations given to them the said Balance Sheet gives a true and fair view of the state of the Commission's affairs at the end of the financial year and the said Revenue Account gives a true and fair view of the operating results and the profit or loss for the said year, and any other such Account gives a true and fair view of the matters to which it relates.

3. The Commission, having expressed their intention of appointing so far as is practicable professional auditors or firms of auditors to audit on their behalf the books and records of the Executives and departments of the Commission, the Auditors are authorised, to the extent which is in their judgment reasonable, to rely for the purposes of their audit upon the audits carried out by any auditors or firms of auditors appointed by the Commission to carry out such audits, provided that :—

(a) the Auditors approve the general lines of the work carried out by any such auditor or firm of auditors;

(b) the Auditors are furnished by any such auditor or firm of auditors with answers to such enquiries and with such further information and explanations as they may require; and

(c) the Commission comply with the provisions of paragraph 4 of this Scheme.

4. The Commission shall maintain proper systems of internal check, and after consultation with the Auditors shall take steps to ensure the integration of the programmes of professional audit and the provision of such liaison as may be necessary between the Auditors and such other auditors or firms of auditors appointed by the Commission as are referred to in paragraph 3 of this Scheme.

5. This Scheme may be revoked or varied by any later Scheme approved by the Minister—

(a) as respects any financial year commencing on or after the 1st January next following the date upon which the later Scheme is so approved;

(b) as respects any financial year commencing on or after the 1st January next preceding the date upon which the later Scheme is so approved if that Scheme is so approved not later than the 1st February in that year; or

(c) if, in exercise of his powers under subsection (3) of Section 94 of the Act, the Minister directs that the accounts of the Commission as respects any part of their undertaking specified in the direction shall be separately audited.

Given under the Official Seal of the Minister of Transport, this first day of July 1948.

(L.S.)

ALFRED BARNES,  
The Minister of Transport.