
EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes modifications of enactments which appear to be necessary or expedient in consequence of the Public Finance and Accountability (Scotland) Act 2000 as follows:–

- (a) the Erskine Bridge Tolls Act 1968 is amended so that any statement of account prepared under section 17(1) is to be sent by the Scottish Ministers to the Auditor General for Scotland for auditing (article 2);
- (b) the Development of Tourism Act 1969 is amended so that any statement of account prepared under section 6(1) by the Scottish Tourist Board shall be sent by the Scottish Ministers to the Auditor General for Scotland for auditing (article 3);
- (c) the National Health Service (Scotland) Act 1978 is amended so that accounts prepared by the Scottish Hospital Trust under section 11(5) are to be sent to the Scottish Ministers by such time as they may direct; and that the Scottish Ministers shall send the accounts to the Auditor General for Scotland for auditing (article 4);
- (d) article 5 repeals paragraph 19(2) of Schedule 9 to the National Health Service and Community Care Act 1990 in consequence of the amendment made to the 1978 Act by virtue of article 4; and
- (e) the Local Government Finance Act 1992 is amended so that the accounts kept under paragraph 6(1) of Schedule 12 shall be sent by the Scottish Ministers to the Auditor General for Scotland for auditing (article 6).