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National Health Service (Scotland) Act 1978

1978 CHAPTER 29

PART V

PROPERTY AND FINANCE

Finance and accounts

VALID FROM 01/10/1999

[^{F1}85AA Means of meeting expenditure of Health Boards out of public funds.

- (1) The Secretary of State shall pay to each Health Board sums equal to their general Part II expenditure.
- (2) "General Part II expenditure" is expenditure which—
 - (a) is attributable to the payment of remuneration to persons providing services in pursuance of Part II; but
 - (b) does not fall within paragraphs (b) to (e) of subsection (4).
- (3) The Secretary of State shall pay to each Health Board, in respect of each financial year, sums not exceeding the amount allotted for that year by the Secretary of State to the Board towards meeting their main expenditure.
- (4) In subsection (3) "main expenditure" means expenditure which is attributable to—
 - (a) the performance by the Board of their functions in that year, but—
 - (i) is not general Part II expenditure; and
 - (ii) does not fall within paragraphs (b) to (d);
 - (b) the reimbursement of expenses of persons providing services in pursuance of Part II which are designated expenses incurred in connection with the

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- provision of the services (or in giving instruction in matters relating to the services);
- (c) remuneration which is paid to persons providing additional pharmaceutical services (in accordance with directions under section 27A) in respect of such of those services as are designated;
 - (d) remuneration which is—
 - (i) paid to persons providing general medical services under Part II;
 - (ii) determined by the Health Board concerned; and
 - (iii) of a designated description; or
 - (e) remuneration which is referable to the cost of drugs for which the Health Board is accountable in that year (whether paid by it or by another Health Board).
- (5) In paragraphs (b) to (e) of subsection (4), “designated” means designated in writing by the Secretary of State for the purposes of that paragraph and in relation to the allotment in question.
- (6) An amount is allotted to a Health Board for a year under this section when they are notified by the Secretary of State that it is allotted to them for that year; and the Secretary of State may make an allotment under this section increasing or reducing an allotment previously so made.
- (7) Where the Secretary of State proposes to pay any sum to a Health Board, he may, with the consent of the Treasury, instead pay that sum to an NHS trust in discharge of the whole or any part of any liability of the Health Board to the NHS trust.
- (8) The Secretary of State may give directions to a Health Board with respect to the application of sums paid to them and a Board to whom directions have been given under this subsection shall comply with the directions.
- (9) The expenditure of a University Liaison Committee shall, for the purposes of this section, be deemed to be the expenditure of the Health Board for whose area it is constituted, and, where a University Liaison Committee is constituted for the areas of more than one Health Board, its expenditure shall be apportioned between the Boards concerned in such manner as may be determined by the Secretary of State.
- (10) Payments under this section shall be made at such times and in such manner, and subject to such conditions as to records, certificates or otherwise, as the Secretary of State may determine.
- (11) In this section and section 85AB, “drugs” includes medicines and listed appliances (within the meaning of section 27).]

Textual Amendments

F1 S. 85, 85AA, 85AB substituted for s. 85 (1.10.1999) by 1999 c. 8, s. 52; S.I. 1999/90, art. 2(a), Sch. 1

Modifications etc. (not altering text)

C1 S. 85AA applied (1.4.2000) by S.S.I. 2000/47, art. 5(1)(2), Sch. Pt. I
 S. 85AA applied (6.4.2001) by S.S.I. 2001/137, art. 5(1), Sch. Pt. I
 S. 85AA applied (31.3.2002) by S.S.I. 2002/103, art. 6, Sch. Pt. I (with art. 4(4))
 S.85AA applied (27.6.2002) by S.S.I. 2002/305, art. 5(1), Sch. Pt. I (with art. 4(4))

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C2 S. 85AA applied (1.4.2003) by S.I. 1990/2639, art. 5(1), Sch. Pt. 1 (as amended by The Health Education Board for Scotland Amendment Order 2003 (S.S.I. 2003/154), art. 6(c))

VALID FROM 01/10/1999

[^{F2}85AB Further provision as to expenditure on drugs.

- (1) For each financial year, the Secretary of State shall apportion, in such manner as he thinks appropriate, among all Health Boards the total of the remuneration referable to the cost of drugs which is paid by each Health Board in that year.
- (2) A Health Board is accountable in any year for remuneration referable to the cost of drugs to the extent (and only to the extent) that such remuneration is apportioned to it under subsection (1).
- (3) Where in any financial year any remuneration referable to the cost of drugs for which a Health Board is accountable is paid by another Health Board, the remuneration is to be treated (for the purposes of this section) as having been paid by the first Health Board in the performance of its functions.
- (4) The Secretary of State may, in particular, exercise his discretion under subsection (1)
 - (a) so that any apportionment reflects, in the case of each Health Board, the financial consequences of orders for the provision of drugs, being orders which in his opinion are attributable to the Board in question;
 - (b) by reference to averaged or estimated amounts.
- (5) The Secretary of State may make provision for any remuneration referable to the cost of drugs which is paid by a Health Board other than the Health Board which is accountable for the payment to be reimbursed in such manner as he may determine.
- (6) The Secretary of State shall determine what remuneration paid by Health Boards to persons providing pharmaceutical services is to be treated for the purposes of section 85AA and this section as remuneration referable to the cost of drugs.]

Textual Amendments

F2 S. 85, 85AA, 85AB substituted for s. 85 (1.10.1999) by 1999 c. 8, s. 52; S.I. 1999/90, art. 2(a), Sch. I

85 Expenses of certain bodies and travelling expenses and receipts.

- [^{F3}(1) Subject to subsection (2), there shall, in respect of each financial year, be paid by the Secretary of State sums not exceeding the amount allotted ^{F4} by him for that year to each of the following bodies towards meeting the expenditure attributable to the performance by that body of their functions in that year—
- (a)
 - ^{F5}(b) every Health Board;
 - (c) the Agency;
 - (d) the Medical Practices Committee;
 - (e) the Dental Estimates Board;

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- (f) the Tribunal;
- (g) every local health council.

[Notwithstanding subsection (2), the amount allotted by the Secretary of State to a ^{F6}(1AA) Health Board under subsection (1) shall include provision for expenditure of that Board which is attributable to—

- (a) remuneration which is paid to persons providing additional pharmaceutical services (in accordance with directions under section 27A), in respect of such of those services as are designated; or
- (b) remuneration which is—
 - (i) paid to persons providing general medical services under Part II;
 - (ii) determined by the Health Board concerned; and
 - (iii) of a designated description.

^{F6}(1AB) In subsection (1AA), “designated” means designated in writing by the Secretary of State for the purposes of that subsection and in relation to the allotment in question.]

[The date on which an allotment under subsection (1) above [^{F8}or subsection (2)(a) ^{F7}(1A) below] (including an allotment increasing or reducing an allotment previously made) takes effect is the date on which the body receiving the allotment are notified of its amount by the Secretary of State.]

(2) [^{F9}Subject to subsection (1AA),]Subsection (1) does not apply in respect of the expenditure of a Health Board which is attributable to the performance of their functions under Part II, but in that respect there shall, in respect of each financial year, be paid by the Secretary of State

- [such amounts as he may allot for any kind of expenditure attributable to ^{F10}(a) reimbursement of expenses of persons providing services in pursuance of that Part; and
- (b) sums equal to any other expenditure attributable to remuneration of persons providing such services.]

(2A) The Secretary of State may give directions to a body referred to in subsection (1) with respect to the application of the sums paid to them under that subsection and it shall be the duty of any body to whom directions have been given under this subsection to comply with the directions.]

(3) The expenditure of a University Liaison Committee shall, for the purposes of this section, be deemed to be the expenditure of the Health Board for whose area it is constituted, and, where a University Liaison Committee is constituted for the areas of more than one Health Board, its expenditure shall be apportioned between the Boards concerned in such manner as may be determined by the Secretary of State.

(4) Payments under subsection (1) shall be made at such times and in such manner, and subject to such conditions as to records, certificates or otherwise, as the Secretary of State may determine.

(5)

^{F11}(6) Any sums received by the Secretary of State under this Act shall be paid into the Consolidated Fund, ^{F12}.

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Textual Amendments

- F3** S. 85(1)-(2A) substituted for s. 85(1)(2) by Health Services Act 1980 (c. 53), s. 6(3)(5) in relation to the financial year 1980 to 1981 and subsequent years
- F4** Words repealed by Health and Social Security Act 1984 (c. 48, SIF 113:1), s. 24, Sch. 8 Pt. I
- F5** S. 85(1)(a) repealed by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 66(2), Sch. 10
- F6** S. 85(1AA)(1AB) inserted (1.4.1998) by 1997 c. 46, s. 37(1); S.I. 1998/631, art. 2(a), Sch. 1
- F7** S. 85(1A) inserted by Health and Social Security Act 1984 (c. 48, SIF 113:1), s. 6(3)
- F8** Words inserted by Health and Medicines Act 1988 (c. 49, SIF 113:2), s. 25(1), Sch. 2 para. 14
- F9** Words in s. 85(2) inserted (1.4.1998) by 1997 c. 46, s. 37(2); S.I. 1998/631, art. 2(a), Sch. 1
- F10** S. 85(2)(a)(b) substituted for words commencing “sums equal to the expenditure” by Health and Medicines Act 1988 (c. 49, SIF 113:2), s. 16(3)
- F11** S. 85(5) repealed by Social Security Act 1988 (c. 7, SIF 113:1), s. 16(2), Sch. 5
- F12** Words repealed by Health Services Act 1980 (c. 53), Sch. 7

Modifications etc. (not altering text)

- C3** S. 85(1)(2A)(4)(6) extended by Mental Health (Scotland) Act 1984 (c. 36, SIF 85), ss. 2(8)(a), 17(2), 91(2), Sch. 1 para. 8(c)
- C4** Ss. 85(1)(2A), 85A(1)(3)(4) applied (1.4.1991) by S.I. 1990/2639, art. 5(1)(2), Sch. Pt. I
- C5** S. 85(1)(2A) applied (1.4.1993) by S.I. 1993/577, art. 5(1)(2), Sch. Pt. I (with art. 6)
S. 85(1)(2A) applied (1.4.1995) by S.I. 1995/574, art. 5(1)(2), Sch. Pt. I (with art. 6)
S. 85(1)(2A) applied (1.4.1999) by S.I. 1999/686, art. 5(1)(2), Sch. Pt. I
S. 85(1)(2A) applied (1.4.1999) by S.I. 1999/726, art. 5(1)(2), Sch. Pt. I

[^{F13}85A Financial duties of bodies referred to in section 85.

- (1) It is the duty of each such body as is referred to in section 85(1), in respect of each financial year, so to perform their functions as to secure that the expenditure attributable to the performance of their functions in that year does not exceed the aggregate of—
- the amounts allotted to that body for that year under section 85(1) [^{F14}and, as the case may be, section 85(2)(a)];
 - any other sums received under this Act in that year by that body; and
 - any sums received otherwise than under this Act in that year by that body for the purposes of enabling them to defray any such expenditure.
- (2) Subsection (3) of section 85 shall apply for the purposes of this section as it applies for the purposes of that section.
- (3) The Secretary of State may give such directions to a body referred to in section 85(1) as appear to him to be requisite to secure that the body comply with the duty imposed on them by subsection (1) and it shall be the duty of the body to comply with the directions.

Directions under this subsection may be specific in character.

- (4) To the extent to which—
- any expenditure of a Health Board or a local health council is defrayed by that body as trustee; or
 - any sums are received by such a body as trustee or under section 84A,

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that expenditure and, subject to subsection (5), those sums shall be disregarded for the purposes of this section, and, for those purposes, sums which, in the hands of such a body, cease to be trust funds and become applicable by the body otherwise than as trustee shall be treated, on their becoming so applicable, as having been received by the body otherwise than as trustee.

- (5) Of the sums received by a body under section 84A so much only as accrues to the body after defraying any expenses incurred in obtaining them shall be disregarded under subsection (4).
- (6) Subject to subsection (4), the Secretary of State may, by directions, determine—
- (a) whether sums of a description specified in the directions are or are not to be treated for the purposes of this section as being receivable under this Act by a body of a description so specified;
 - (b) whether expenditure of a description specified in the directions is or is not to be treated for the purposes of this section as being attributable to the performance of functions by a body of a description so specified; or
 - (c) the extent to which and the circumstances in which sums received but not yet spent by a body under section 85(1) [^{F15}, or, as the case may be, section 85(2) (a)] are to be treated for the purposes of this section as part of the expenditure of the body and to which financial year's expenditure they are to be attributed.]

Textual Amendments

- F13** S. 85A inserted by [Health Services Act 1980 \(c. 53\)](#), [s. 6\(4\)\(5\)](#) in relation to the financial year 1980 to 1981 and subsequent years
- F14** Words inserted by [Health and Medicines Act 1988 \(c. 49, SIF 113:2\)](#), [s. 16\(4\)\(a\)](#)
- F15** Words inserted by [Health and Medicines Act 1988 \(c. 49, SIF 113:2\)](#), [s. 16\(4\)\(b\)](#)

Modifications etc. (not altering text)

- C6** S. 85A(1)(3) extended by [Mental Health \(Scotland\) Act 1984 \(c. 36, SIF 85\)](#), [ss. 2\(8\)\(b\), 17\(2\), 91\(2\)](#), [Sch. 1 para. 8\(d\)](#)
- C7** [Ss. 85\(1\)\(2A\), 85A\(1\)\(3\)\(4\)](#) applied (1.4.1991) by [S.I. 1990/2639](#), [art. 5\(1\)\(2\)](#), [Sch. Pt. I](#)
- C8** [S. 85A\(1\)\(3\)\(4\)](#) applied (1.4.1993) by [S.I. 1993/577](#), [art. 5\(1\)\(2\)](#), [Sch. Pt. I](#) (with [art. 6](#))
[S. 85A\(1\)\(3\)\(4\)](#) applied (1.4.1995) by [S.I. 1995/574](#), [art. 5\(1\)\(2\)](#), [Sch. Pt. I](#) (with [art. 6](#))
[S. 85A\(1\)\(3\)\(4\)](#) applied (1.4.1999) by [S.I. 1999/686](#), [art. 5\(1\)\(2\)](#), [Sch. Pt. I](#)
[S. 85A\(1\)\(3\)\(4\)](#) applied (1.4.1999) by [S.I. 1999/726](#), [art. 5\(1\)\(2\)](#), [Sch. Pt. I](#)

[^{F16}85B Schemes for meeting losses and liabilities etc. of certain health service bodies.

- (1) The Secretary of State may by regulations made with the consent of the Treasury establish a scheme whereby any of the bodies mentioned in subsection (2) may make provision to meet—
- (a) expenses arising from any loss of or damage to their property; and
 - (b) liabilities to third parties for loss, damage (including solatium) or injury arising out of the carrying out of the functions of the bodies concerned.
- (2) The bodies referred to in subsection (1) are—
- (a) Health Boards;
 - (b) the Agency;

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- (c) a State Hospital Management Committee constituted under section 91 of the Mental Health (Scotland) Act 1984; and
 - (d) NHS trusts,
- but a scheme under this section may limit the class or description of bodies which are eligible to participate in it.
- (3) Without prejudice to the generality of the power conferred by subsection (1), a scheme under this section may-
- (a) provide for the scheme to be administered by the Secretary of State, the Agency, or a Health Board or NHS trust specified in the scheme;
 - (b) require any body which participates in the scheme to make payments in accordance with the scheme; and
 - (c) provide for the making of payments for the purposes of the scheme by the Secretary of State.
- (4) Without prejudice to any other power of direction conferred on the Secretary of State,-
- (a) if the Secretary of State so directs, any body which is eligible to participate in a scheme shall do so; and
 - (b) where a scheme provides for it to be administered by the Secretary of State, the Agency or a Health Board or NHS trust shall carry out such functions in connection with the administration of the scheme as the Secretary of State may direct.
- (5) Neither the Secretary of State nor any body administering a scheme under this section shall, by virtue of their activities under the scheme, be regarded as carrying on insurance business for the purposes of the Insurance Companies Act 1982.]

Textual Amendments

F16 S. 85B inserted by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 41

Modifications etc. (not altering text)

C9 Ss. 85B, 86 applied (1.4.1991) by S.I. 1990/2639, art. 5(1)(2), Sch. Pt. I

C10 S. 85B applied (1.4.1993) by S.I. 1993/577, art. 5(1)(2), Sch. Pt. (with art. 6)

S. 85B applied (1.4.1995) by S.I. 1995/574, art. 5(1)(2), Sch. Pt. I (with art. 6)

S. 85B applied (1.4.1999) by S.I. 1999/686, art. 5(1)(2), Sch. Pt. I

S. 85B applied (1.4.1999) by S.I. 1999/726, art. 5(1)(2), Sch. Pt. I

86 Accounts of Health Boards and the Agency.

[^{F17}(1) The following bodies that is to say—

- (a) every Health Board;
- (b) the Agency; and
- (c) every NHS trust,]

shall keep, in such form as the Secretary of State may, with the approval of the Treasury, direct, accounts of all moneys received or paid out by them, and those accounts shall be audited [^{F18}in accordance with Part VII of the Local Government (Scotland) Act 1973 by auditors appointed by the Accounts Commission for Scotland]; and the Comptroller and Auditor General may

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examine all such accounts and any records relating thereto and any report of the auditor thereof.

^{F19}(1A) So far as relates to allotted sums paid to the members of a recognised fund-holding practice—

- (a) accounts shall be kept in such form as the Secretary of State may with the approval of the Treasury direct and shall be audited ^{F20}in accordance with Part VII of the Local Government (Scotland) Act 1973 by auditors appointed by the Accounts Commission for Scotland];
- (b) the Comptroller and Auditor General may examine the accounts and the records relating to them and any report of the auditor on them;
- (c) in respect of each financial year, annual accounts in such form as the Secretary of State may with the approval of the Treasury direct shall be prepared and submitted to the relevant Health Board; and
- (d) in respect of each financial year, each Health Board shall prepare, in such form as the Secretary of State may with the approval of the Treasury direct, and include in its own accounts, a summarised version of the accounts submitted to the Board under paragraph (c).

(1B) In preparing its annual accounts in pursuance of subsection (1), an NHS trust shall comply with any directions given by the Secretary of State with the approval of the Treasury as to—

- (a) the methods and principles according to which the accounts are to be prepared; and
- (b) the information to be given in the accounts.]

^{F21}(1C) In such circumstances and to such extent as regulations made by the Secretary of State so provide, the requirement in subsection (1A)(a) to have accounts audited shall not apply to the accounts for any year of a recognised fund-holding practice if those accounts are submitted to a Health Board and summarised in the Board’s accounts.]

^{F22}(2)

- (3) Every ^{F23}body mentioned in paragraphs (a) to (c) of subsection (1)] shall prepare and transmit to the Secretary of State in respect of each financial year accounts in such form as the Secretary of State may, with the approval of the Treasury, direct.
- (4) The Secretary of State shall prepare in respect of each financial year, in such form as the Treasury may direct, summarised accounts of the ^{F24}bodies mentioned in paragraphs (a) to (c) of subsection (1)], and shall transmit them on or before 30th November in each year to the Comptroller and Auditor General, who shall examine and certify them and lay a copy of them, together with his report thereon, before each House of Parliament.

^{F25}(5) In this section “recognised fund-holding practice” and “allotted sum” have the same meaning as in section 87B.]

Textual Amendments

F17 S. 86(1)(a)(b)(c) substituted by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(2)(3)

F18 Words in s. 86(1) substituted (1.4.1995) by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(1), Sch. 7 para. 14(2); S.I. 1994/2658, art. 4(a)

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- F19** S. 86(1A)(1B) inserted by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(2)(4)
- F20** Words in s. 86(1A)(a) substituted (1.4.1995) by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(1), **Sch. 7 para. 14(2)**; S.I. 1994/2658, **art. 4(a)**
- F21** Subsection (1C) inserted (1.4.1995) by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(1), **Sch. 7 para. 14(3)**; S.I. 1994/2658, **art. 4(a)**
- F22** S. 86(2) repealed (1.4.1995) by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), ss. 36(1), 66(2), **Sch. 7 para. 14(4)**, **Sch. 10**; S.I. 1994/2658, **art. 4(a)(b)**
- F23** Words substituted by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(6)
- F24** Words substituted by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(7)
- F25** S. 86(5) added by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(8)

Modifications etc. (not altering text)

- C11** Ss. 85B, 86 applied (1.4.1991) by S.I. 1990/2639, art. 5(1)(2), **Sch. Pt. I**
- C12** S. 86 extended by Mental Health (Scotland) Act 1984 (c. 36, SIF 85), ss. 2(8)(c), 17(2), 91(2), Sch. 1 para. 8(e)
- C13** S. 86 applied (1.4.1993) by S.I. 1993/577, art. 5(1)(2), **Sch. Pt. I** (with art. 6)
S. 86 applied (1.4.1995) by S.I. 1995/574, art. 5(1)(2), **Sch. Pt. I** (with art. 6)
S. 86 applied (1.4.1999) by S.I. 1999/686, art. 5(1)(2), **Sch. Pt. I**
S. 86 applied (1.4.1999) by S.I. 1999/726, art. 5(1)(2), **Sch. Pt. I**
- C14** S. 86(1A)(a) excluded (7.11.1997) by S.I. 1997/2469, **reg. 2**

87 Regulation of financial arrangements of Health Boards, the Agency and the Dental Estimates Board.

- (1) Regulations may provide, in the case of all or any of the following bodies, that is to say, Health Boards, the Agency, and the Dental Estimates Board, for restricting the making of payments by or on behalf of the body otherwise than on such authorisation and subject to such conditions as may be specified in the regulations; but such provision may be made subject to such exceptions as may be so specified.
- (2) Regulations made under this section may contain such other provisions as to the making and carrying out by all or any of those bodies of such arrangements with respect to financial matters as the Secretary of State thinks necessary for the purpose of securing that the affairs of such bodies are conducted, so far as reasonably practicable, in such manner as to prevent financial loss and to ensure and maintain efficiency.
- (3) Without prejudice to the operation of the provisions of any such regulations, the Secretary of State may give to any of the said bodies such directions (which may be specific in character) as to any matter with respect to which regulations may be made under this section as it appears to him is requisite for the purpose of securing that the affairs of the body are conducted, so far as reasonably practicable, in such manner as is mentioned in subsection (2); and a body to whom any such directions are given shall comply therewith.

Modifications etc. (not altering text)

- C15** S. 87 applied (1.4.1991) by S.I. 1990/2639, art. 5(1)(2), **Sch. Pt. I**
- C16** S. 87 applied (1.4.1993) by S.I. 1993/577, art. 5(1)(2), **Sch. Pt. I** (with art. 6)
S. 87 applied (1.4.1995) by S.I. 1995/574, art. 5(1)(2), **Sch. Pt. I** (with art. 6)

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Changes to legislation: National Health Service (Scotland) Act 1978, Cross Heading: Finance and accounts is up to date with all changes known to be in force on or before 04 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- S. 87 applied (1.4.1999) by S.I. 1999/686, art. 5(1)(2), **Sch. Pt. I**
- S. 87 applied (1.4.1999) by S.I. 1999/726, art. 5(1)(2), **Sch. Pt. I**
- S. 87 applied (1.4.2000) by S.S.I. 2000/47, art. 5(1)(2), **Sch. Pt. I**
- S. 87 applied (6.4.2001) by S.S.I. 2001/137, art. 5(1), **Sch. Pt. I**
- S. 87 applied (31.3.2002) by S.S.I. 2002/103, art. 6, **Sch. Pt. I** (with art. 4(4))
- S. 87 applied (27.6.2002) by S.S.I. 2002/305, art. 5(1), **Sch. Pt. I** (with art. 4(4))

Status:

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Changes to legislation:

National Health Service (Scotland) Act 1978, Cross Heading: Finance and accounts is up to date with all changes known to be in force on or before 04 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.