



National Health Service (Scotland) Act 1978

1978 CHAPTER 29

PART V

PROPERTY AND FINANCE

Finance and accounts

86 Accounts of Health Boards and the Agency.

[^{F1}(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 [^{F2}shall send those accounts to the Scottish Ministers by such time as they may direct].

[^{F3}(1AA) The Scottish Ministers shall send the accounts to the Auditor General for Scotland for auditing.]

[^{F4F5}(1A)

(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.]

(1C)

Status: Point in time view as at 01/04/2000. This version of this provision has been superseded.

Changes to legislation: National Health Service (Scotland) Act 1978, Section 86 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)

^{F6}(2)

^{F5}(3) Every [^{F7}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.

[^{F8}(4) The Scottish Ministers may if they think fit prepare, in respect of any financial year, summarised or consolidated accounts, in such form as they may determine, of such of the bodies mentioned in paragraphs (a) to (c) of subsection (1), or such groups of those bodies, as they may determine; and they shall transmit any such accounts to the Auditor General for Scotland for auditing]

^{F5}(5)

Textual Amendments

- F1** 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)
- F2** Words in s. 86(1) substituted (1.4.2000) by 2000 asp 1, s. 26(1), **Sch. 4 para. 4(3)(a)**; S.S.I. 2000/10, **art. 2(3)**
- F3** S.86(1AA) inserted (1.4.2000) by 2000 asp 1, s. 26(1), **Sch. 4 para. 4(3)(b)**; S.S.I. 2000/10, **art. 2(3)**
- F4** S. 86(1A)(1B) inserted by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(2)(4)
- F5** S. 86(1A)(1C)(5) repealed (1.10.1999) by 1999 c. 8, s. 65, Sch. 4 para. 57, **Sch. 5**; S.S.I. 1999/90, art. 2(b)(c), **Sch. 2**
- F6** 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)** and expressed to be repealed (1.4.2000) by 2000 asp 1, s. 26(1), **Sch. 4 para. 4(3)(c)**; S.S.I. 2000/10, **art. 2(3)**
- F7** Words substituted by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(6)
- F8** S. 86(4) substituted (1.4.2000) by 2000 asp 1, s. 26(1), **Sch. 4 para. 4(3)(d)**; S.I. 2000/10, **art. 2(3)**

Modifications etc. (not altering text)

- C1** Ss. 85B, 86 applied (1.4.1991) by S.I. 1990/2639, art. 5(1)(2), **Sch. Pt. I**
- C2** 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)
- C3** 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**
S. 86 applied (1.4.2000) by S.S.I. 2000/47, art. 5(1)(2), **Sch. Pt. I**
S. 86 applied (6.4.2001) by S.S.I. 2001/137, art. 5(1), **Sch. Pt. I**
S. 86 applied (31.3.2002) by S.S.I. 2002/103, art. 6, **Sch. Pt. I** (with art. 4(4))
S. 86 applied (27.6.2002) by S.S.I. 2002/305, art. 5(1), **Sch. Pt. I** (with art. 4(4))
- C4** S. 86 applied (5.10.2005) by Mental Health (Care and Treatment) (Scotland) Act 2003 (asp 13), ss. 4(3), 333(2)-(4), **Sch. 1 para. 9(c)**, S.S.I. 2005/161, **art. 3**

Status:

Point in time view as at 01/04/2000. This version of this provision has been superseded.

Changes to legislation:

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