

SCHEDULES

SCHEDULE 2

NATIONAL HEALTH SERVICE TRUSTS

PART III

SUPPLEMENTARY PROVISIONS

Accounts and audit

- 24 (1) In section 98 of the principal Act (accounts and audit), in subsection (1) after paragraph (bb) there shall be inserted—
“(bbb) every NHS trust”.
- (2) After subsection (2A) of that section there shall be inserted—
“(2B) in preparing its annual accounts in pursuance of subsection (2) above, 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.”