

---

**Changes to legislation:** There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Paragraph 4. (See end of Document for details)

---

## SCHEDULE 4 MODIFICATION OF ENACTMENTS RELATING TO PART 2

*National Health Service (Scotland) Act 1978 (c.29)*

4 (1) The National Health Service (Scotland) Act 1978 is amended as follows.

<sup>F1</sup>(2) .....

(3) In section 86 (accounts of the Health Boards and the Agency)—

(a) in subsection (1), for the words from “those accounts” to the end substitute “ shall send those accounts to the Scottish Ministers by such time as they may direct ”,

(b) after that subsection insert—

“(1AA) The Scottish Ministers shall send the accounts to the Auditor General for Scotland for auditing.”,

(c) subsection (2) is repealed,

(d) for subsection (4), substitute—

“(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”.

---

### Textual Amendments

**F1** Sch. 4 para. 4(2) repealed (1.11.2005) by [Smoking, Health and Social Care \(Scotland\) Act 2005 \(asp 13\)](#), s. 43(3), [sch. 3](#); S.S.I. 2005/492, art. 3(b), [sch. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Paragraph 4.