
SCOTTISH STATUTORY INSTRUMENTS

2002 No. 176

PUBLIC FINANCE AND ACCOUNTABILITY

**The Public Finance and Accountability (Scotland)
Act 2000 (Consequential Modifications) Order 2002**

Made - - - - 27th March 2002
Coming into force - - 1st April 2002

The Scottish Ministers, in exercise of the powers conferred by section 26(2) of the Public Finance and Accountability (Scotland) Act 2000⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order, a draft of which has, in accordance with section 27(2) of that Act, been laid before and approved by resolution of the Scottish Parliament:

Citation and commencement

1. This Order may be cited as the Public Finance and Accountability (Scotland) Act 2000 (Consequential Modifications) Order 2002 and shall come into force on 1st April 2002.

Amendment of Erskine Bridge Tolls Act 1968

2. For section 17(2) of the Erskine Bridge Tolls Act 1968⁽²⁾ (annual accounts) substitute—
“(2) Any statement of accounts prepared under this section shall be sent by the Scottish Ministers to the Auditor General for Scotland for auditing.”.

Amendment of Development of Tourism Act 1969

3. In section 6 of the Development of Tourism Act 1969⁽³⁾ (accounts and information) insert at the end—

“(8) In the application of this section to the Scottish Tourist Board, for subsection (3) substitute—

“(3) The Scottish Ministers shall send each statement of account prepared by the Scottish Tourist Board to the Auditor General for Scotland for auditing.”.

(1) 2000 asp 1.
(2) 1968 c. 4.
(3) 1969 c. 51.

Amendment of National Health Service (Scotland) Act 1978

- 4.** In section 11 of the National Health Service (Scotland) Act 1978⁽⁴⁾ (Scottish Hospital Trust)—
- (a) in subsection (5), for the words from “cause such” to the end substitute “send the accounts to the Scottish Ministers by such time as they may direct”; and
 - (b) after that subsection insert—

“(5A) The Scottish Ministers shall send the accounts to the Auditor General for Scotland for auditing.”.

Amendment of National Health Service and Community Care Act 1990

- 5.** In Schedule 9 to the National Health Service and Community Care Act 1990⁽⁵⁾ (minor and consequential amendments) paragraph 19(2) is repealed.

Amendment of Local Government Finance Act 1992

- 6.** For sub-paragraphs (2) and (3) of paragraph 6 of Schedule 12 to the Local Government Finance Act 1992⁽⁶⁾ (the accounts) substitute—

“(2) The Scottish Ministers shall send each account kept by them in accordance with sub-paragraph (1) to the Auditor General for Scotland for auditing.”.

St Andrew’s House,
Edinburgh
27th March 2002

ANDREW P KERR
A member of the Scottish Executive

(4) 1978 c. 29. Section 11 was relevantly amended by the National Health Service and Community Care Act 1990 (c. 19), section 66(1) and Schedule 9, paragraph 19(2).
(5) 1990 c. 19.
(6) 1992 c. 14.

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).