



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
 - [HIS;]
- ^{F2}(ba)
- (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 [^{F3}(in the case of HIS, in connection with the exercise of that body's health service functions only)], and [^{F4}shall send those accounts to the Scottish Ministers by such time as they may direct].

[^{F5}(1AA) The Scottish Ministers shall send the accounts to the Auditor General for Scotland for auditing.]

[^{F6}(1A) ^{F7}.....

(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

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(b) the information to be given in the accounts.]

(1C) ^{F7}

^{F8}(2)

(3) Every [^{F9}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.

[^{F10}(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]

^{F7}(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** S. 86(1)(ba) inserted (1.10.2010 for specified purposes, 1.4.2011 in so far as not already in force) by Public Services Reform (Scotland) Act 2010 (asp 8), s. 134(7), Sch. 17 para. 19(a)(i); S.S.I. 2010/321, art. 3, Sch.; S.S.I. 2011/122, art. 2, Sch.
- F3** Words in s. 86(1) inserted (1.10.2010 for specified purposes, 1.4.2011 in so far as not already in force) by Public Services Reform (Scotland) Act 2010 (asp 8), s. 134(7), Sch. 17 para. 19(a)(ii); S.S.I. 2010/321, art. 3, Sch.; S.S.I. 2011/122, art. 2, Sch.
- F4** 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)
- F5** 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)
- F6** S. 86(1A)(1B) inserted by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(2)(4)
- F7** 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
- F8** 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)
- F9** Words substituted by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(6)
- F10** 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))

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- 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**
- C5** S. 86 applied (7.12.2019) by The Public Health Scotland Order 2019 (S.S.I. 2019/336), art. 1(2), **sch. 1 Pt. 1** (with art. 4(4)(5))

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 86(1)(c) and word repealed by [2004 asp 7 sch. 2](#)
- s. 86(1B) repealed by [2004 asp 7 sch. 2](#)
- s. 86(3) words substituted by [2004 asp 7 sch. 1 para. 1\(7\)](#)
- s. 86(4) words substituted by [2004 asp 7 sch. 1 para. 1\(7\)](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(5) added by [2002 asp 5 Sch. 2 para. 2\(2\)](#)
- s. 19A(2)(b) words repealed by [2003 asp 4 sch. 4 para. 5\(4\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 5(4)-(9) omitted (1.4.2004) by virtue of S.S.I. 2004/167, Sch. para. 7)
- s. 19B(2)(a) words substituted by [2003 asp 4 sch. 4 para. 5\(5\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 5(4)-(9) omitted (1.4.2004) by virtue of S.S.I. 2004/167, Sch. para. 7)
- s. 19B(2)(b) substituted by [2003 asp 4 sch. 4 para. 5\(5\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 5(4)-(9) omitted (1.4.2004) by virtue of S.S.I. 2004/167, Sch. para. 7)
- s. 19B(2)(c) words substituted by [2003 asp 4 sch. 4 para. 5\(5\)\(c\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 5(4)-(9) omitted (1.4.2004) by virtue of S.S.I. 2004/167, Sch. para. 7)
- s. 19B(2)(e) word substituted by [2003 asp 4 sch. 4 para. 5\(5\)\(d\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 5(4)-(9) omitted (1.4.2004) by virtue of S.S.I. 2004/167, Sch. para. 7)
- s. 70A inserted by [1997 c. 46 s. 26\(2\)](#)
- s. 70A(2) word substituted by [2005 asp 13 s. 14\(3\)](#)
- s. 85AB(7) inserted by [2005 asp 13 sch. 2 para. 2\(18\)\(b\)](#)
- Sch. 11 para. 2(1A) inserted by [2005 asp 13 s. 14\(6\)\(a\)](#)