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STATUTORY INSTRUMENTS

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**2014 No. 570**

**The National Health Service Pension  
Scheme (Amendment) Regulations 2014**

**PART 2**

**Amendment of the National Health Service Pension Scheme Regulations 1995**

**Amendment of regulation U3**

**15.** For regulation U3 (accounts and actuarial reports), substitute—

**“Accounts and actuarial reports**

**U3.**—(1) The Secretary of State must keep accounts for the scheme in a form approved by the Treasury.

(2) The accounts are to be open to examination by the Comptroller and Auditor General.

(3) In respect of a member, an employing authority must keep a record of all—

(a) contributions paid under regulations D1, Q6 and Q8;

(b) contributions due under regulations D1, Q6 and Q8 but unpaid;

(c) contributions paid under regulation D2(1);

(d) contributions due under regulation D2(1) but unpaid;

(e) hours, half-days or sessions constituting part-time pensionable employment for the purposes of regulation R5;

(f) pensionable pay;

(g) absences from work referred to in regulations P1 and P2;

(h) commencement and termination of pensionable employment;

(i) reason for termination of pensionable employment.

(4) That record is to be in a manner approved by the Secretary of State.

(5) Except where the Secretary of State waives such requirement, an employing authority must provide the Secretary of State with a composite statement in respect of all scheme members covering all the matters referred to in paragraph (3) within 2 months of the end of a scheme year: this is subject to Schedule 2.

(6) Where an employing authority has provided the information in accordance with paragraph (5) and subsequently there is a change to any of that information, that employing authority must, within 1 month of the change, provide the Secretary of State with the revised information.

(7) In respect of each scheme year an employing authority must, within 2 months of a request and in a manner prescribed by the Secretary of State, provide the Secretary of State

with details of the total contributions paid for all scheme members under regulations D1, D2, Q6 and Q8.

(8) Where an employing authority has provided the details requested in accordance with paragraph (7) and subsequently there is a change in those details, that employing authority must, within 1 month of the change, provide the Secretary of State with the revised details.

(9) An employing authority must, 1 month before the beginning of each scheme year, and in a manner prescribed the Secretary of State, provide the Secretary of State with a statement of estimated total contributions due under regulations D1, D2, Q6 and Q8 for that scheme year.”