

2004 No. 1416

GOVERNMENT RESOURCES AND ACCOUNTS

**The Government Resources and Accounts Act 2000
(Summarised Accounts of Special Health Authorities) Order
2004**

<i>Made</i> - - - -	<i>24th May 2004</i>
<i>Laid before Parliament</i>	<i>24th May 2004</i>
<i>Coming into force</i> - -	<i>14th June 2004</i>

Whereas the Treasury, having regard to information contained or to be contained in resource accounts of the Department of Health prepared pursuant to section 5 of the Government Resources and Accounts Act, 2000(a) (Departmental Accounts), consider that the preparation of summarised accounts for the bodies listed in the Schedule to this Order is unnecessary for a financial year ending on 31st March 2004, 31st March 2005, or 31st March 2006;

Now, therefore, the Treasury, having consulted the Comptroller and Auditor General and in exercise of the power conferred on them by section 14 of the Government Resources and Accounts Act 2000, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Government Resources and Accounts Act 2000 (Summarised Accounts of Special Health Authorities) Order 2004 and shall come into force on 14th June 2004.

Summarised Accounts of Special Health Authorities

2. Section 98(4) of the National Health Service Act 1977(b) (requirement to prepare summarised accounts) shall not apply in relation to the Special Health Authorities(c) listed in the Schedule for a financial year ending on 31st March 2004, 31st March 2005, or 31st March 2006.

(a) 2000 c.20.

(b) 1977 c.49; section 98(4) was amended by the Health and Social Services and Social Security Adjudications Act 1983 (c. 41), section 12 and Schedule 5, paragraph 5. Section 98(4) of the National Health Service Act 1977 applies to bodies mentioned in section 98(1) of that Act, which was amended to include Special Health Authorities by the Health Authorities Act 1995 (c.17), section 2(1) and Schedule 1, paragraph 50(a).

(c) Special Health Authorities are established by orders made under section 11 of the National Health Service Act 1977, which was amended by the Health Authorities Act 1995, section 2(1) and Schedule 1, paragraph 2, and by the Health Act 1999 (c. 8), section 65 and Schedule 4, paragraphs 4 and 6.

24th May 2004

Jim Murphy
John Heppell
Two of the Lords Commissioners of Her Majesty's Treasury

SCHEDULE 1

Article 2

NHSU

NHS Pensions Agency

EXPLANATORY NOTE

(This note is not part of the Order)

Section 98(4) of the National Health Service Act 1977 (c.49) requires the Secretary of State to prepare in respect of each financial year summarised accounts of the bodies mentioned in section 98(1) of that Act and to send those accounts to the Comptroller and Auditor General (C&AG) for him to audit. The bodies there mentioned include all Special Health Authorities. This Order provides that the above requirement shall not apply to the Special Health Authorities listed in the Schedule for a financial year ending on 31st March 2004, 31st March 2005, or 31st March 2006. For each of those financial years, the accounts of those Special Health Authorities will be incorporated into the resource accounts of the Department of Health. The C&AG audits the resource accounts of the Department of Health. The Treasury therefore consider it unnecessary for the Secretary of State to prepare summarised accounts of those Special Health Authorities for the financial years in question. The NHSU was established by the NHSU (Establishment and Constitution) Order 2003 (S.I. 2003/2772), and the NHS Pensions Agency was established by the NHS Pensions Agency (Asiantaeth Pensiynau'r GIG) (Establishment and Constitution) Order 2004 (S.I. 2004/667).

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