

*These notes refer to the Government Resources and Accounts Act 2000 (c.20) which received Royal Assent on 28 July 2000*

# **GOVERNMENT RESOURCES AND ACCOUNTS ACT 2000**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Section 14: National Health Service – summarised accounts***

77. This section will enable the Treasury to exempt NHS bodies from preparing summarised accounts if the Treasury (after consultation with the C&AG or, in relation to NHS bodies in Wales, the National Assembly for Wales and the Auditor General for Wales) considers that the relevant accounting information is included in either a departmental resource account or WGA. NHS trusts, Health Authorities, Special Health Authorities and Primary Care Trusts must prepare annual accounts for each financial year under section 98(2) of the National Health Service Act 1977. These accounts are then summarised under section 98(4) of the National Health Service Act 1977, audited by the C&AG and laid before Parliament or, in relation to NHS bodies in Wales, audited by the Auditor General for Wales and laid before the National Assembly for Wales. Once resource accounts and WGA are provided to Parliament the summarised accounts will become unnecessary. As regards England this provision ensures that Parliament need not be provided with two sets of accounts for the NHS.