



National Health Service Act 2006

2006 CHAPTER 41

PART 11

PROPERTY AND FINANCE

CHAPTER 6

FINANCE

Strategic Health Authorities and Special Health Authorities

226 Financial duties of ^{F1}... Special Health Authorities

^{F2}(1)

- (2) Each Special Health Authority must, in respect of each financial year, perform its functions so as to secure that its expenditure which is attributable to the performance by it of its functions in that year does not exceed the aggregate of—
- (a) the amount allotted to it for that year under section 225(1),
 - (b) any sums received by it in that year under any provision of this Act (other than sums received by it under that subsection), and
 - (c) any sums received by it in that year otherwise than under this Act for the purpose of enabling it to defray any such expenditure.
- (3) The Secretary of State may give such directions to a ^{F3}... Special Health Authority as appear to be requisite to secure that the Authority complies with the duty under [^{F4}subsection (2)].
- (4) To the extent to which—
- (a) any expenditure is defrayed by a ^{F5}... Special Health Authority as trustee ^{F6}..., or
 - (b) any sums are received by a ^{F5}... Special Health Authority as trustee or under section 222,

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that expenditure and, subject to subsection (6), those sums, must be disregarded for the purposes of this section.

- (5) For the purposes of this section sums which, in the hands of a ^{F7}... Special Health Authority, cease to be trust funds and become applicable by the Authority otherwise than as trustee must be treated, on their becoming so applicable, as having been received by the Authority otherwise than as trustee.
- (6) Of the sums received by a ^{F8}... Special Health Authority under section 222, so much only as accrues to the Authority after defraying any expenses incurred in obtaining them must be disregarded under subsection (4).
- (7) Subject to subsection (4), the Secretary of State may by directions determine—
- (a) whether specified sums must, or must not, be treated for the purposes of this section as received under this Act by a ^{F9}... specified Special Health Authority,
 - (b) whether specified expenditure must, or must not, be treated for those purposes as—
 - ^{F10}(i)
 - (ii) expenditure within subsection (2) of a specified Special Health Authority, or
 - (c) the extent to which, and the circumstances in which, sums received—
 - ^{F11}(i)
 - (ii) by a Special Health Authority under section 225,
 but not yet spent must be treated for the purposes of this section as part of the expenditure of the ^{F12}... Special Health Authority and to which financial year's expenditure they must be attributed.
- (8) “Specified” means of a description specified in the directions.

Textual Amendments

- F1** Words in s. 226 heading omitted (1.4.2013) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 4 para. 119\(8\)](#); S.I. 2013/160, art. 2(2) (with arts. 7-9)
- F2** S. 226(1) omitted (1.4.2013) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 4 para. 119\(2\)](#); S.I. 2013/160, art. 2(2) (with arts. 7-9)
- F3** Words in s. 226(3) omitted (1.4.2013) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 4 para. 119\(3\)\(a\)](#); S.I. 2013/160, art. 2(2) (with arts. 7-9)
- F4** Words in s. 226(3) substituted (1.4.2013) by [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 4 para. 119\(3\)\(b\)](#); S.I. 2013/160, art. 2(2) (with arts. 7-9)
- F5** Words in s. 226(4) omitted (1.4.2013) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 4 para. 119\(4\)](#); S.I. 2013/160, art. 2(2) (with arts. 7-9)
- F6** Words in s. 226(4)(a) omitted (17.6.2021) by virtue of [NHS \(Charitable Trusts Etc\) Act 2016 \(c. 10\)](#), s. 5(1), [Sch. 1 para. 8](#); S.I. 2021/712, reg. 3(c)
- F7** Words in s. 226(5) omitted (1.4.2013) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 4 para. 119\(5\)](#); S.I. 2013/160, art. 2(2) (with arts. 7-9)
- F8** Words in s. 226(6) omitted (1.4.2013) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 4 para. 119\(6\)](#); S.I. 2013/160, art. 2(2) (with arts. 7-9)
- F9** Words in s. 226(7)(a) omitted (1.4.2013) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 4 para. 119\(7\)\(a\)](#); S.I. 2013/160, art. 2(2) (with arts. 7-9)
- F10** S. 226(7)(b)(i) omitted (1.4.2013) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 4 para. 119\(7\)\(b\)](#); S.I. 2013/160, art. 2(2) (with arts. 7-9)

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- F11** S. 226(7)(c)(i) omitted (1.4.2013) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 4 para. 119\(7\)\(c\)](#); S.I. 2013/160, art. 2(2) (with arts. 7-9)
- F12** Words in s. 226(7) omitted (1.4.2013) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 4 para. 119\(7\)\(d\)](#); S.I. 2013/160, art. 2(2) (with arts. 7-9)

Changes to legislation:

National Health Service Act 2006, Section 226 is up to date with all changes known to be in force on or before 21 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. View outstanding changes

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. 3B(1)(aa) inserted by [2022 c. 31 Sch. 3 para. 2\(b\)](#)
- s. 3B(1)(za) inserted by [2022 c. 31 Sch. 3 para. 2\(a\)](#)
- s. 13G(4) words omitted by virtue of 2012 c. 7, Sch. 14 para. 4A (as inserted) by [2014 c. 23 s. 120\(18\)\(a\)](#)
- s. 35(3A)(3B) inserted by [2012 c. 7 s. 159\(4\)](#)
- s. 35(3A) words substituted by [2022 c. 31 Sch. 5 para. 12\(4\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 35(3A) by 2012 c. 7 s.159(4) not yet in force.)
- s. 40(4)-(4B) substituted for s. 40(4) by [2012 c. 7 Sch. 14 para. 5](#)
- s. 42(1A) inserted by [2012 c. 7 Sch. 14 para. 6](#)
- s. 65F(2A)-(2F) inserted by [2012 c. 7 Sch. 14 para. 15\(4\)](#) (This amendment is itself amended before it comes into force by 2014 c. 23, ss. 85(15), 120(18)(b)(c), 127(1); S.I. 2014/1714, art. 3(2)(b)(c))
- s. 65H(10A) inserted by [2012 c. 7 Sch. 14 para. 17\(4\)](#)
- s. 65H(10A) omitted by [2022 c. 31 Sch. 8 para. 7\(7\)](#) (This amendment not applied to legislation.gov.uk. 2012 c. 7 Sch. 14 revoked at 1.7.2022 by 2022 c. 31, s. 186(6), Sch. 7 para. 13 before the insertion of s. 65H(10A) could come into effect.)
- s. 82A-83A and cross-heading substituted for s. 83 and cross-heading by [2022 c. 31 Sch. 3 para. 3](#)
- s. 84(4)-(4B) substituted for s. 84(4) by [2022 c. 31 Sch. 3 para. 4\(4\)](#)
- s. 92(5A) inserted by [2022 c. 31 Sch. 3 para. 9\(4\)](#)
- s. 94(3)(ca)(cb) substituted for s. 94(3)(ca) by [2022 c. 31 Sch. 3 para. 11\(3\)](#)
- s. 98A98B substituted for s. 98A by [2022 c. 31 Sch. 3 para. 14](#)
- s. 98BC-99B and cross-heading substituted for s. 99 and cross-heading by [2022 c. 31 Sch. 3 para. 15](#)
- s. 100(3A)(3B) inserted by [2022 c. 31 Sch. 3 para. 16\(4\)](#)
- s. 109(3)(ca)(cb) substituted for s. 109(3)(ca) by [2022 c. 31 Sch. 3 para. 23\(3\)](#)
- s. 112(1)(za) inserted by [2022 c. 31 Sch. 3 para. 24\(2\)\(b\)](#)
- s. 114A114B substituted for s. 114A by [2022 c. 31 Sch. 3 para. 26](#)
- s. 114C and cross-heading inserted by [2022 c. 31 Sch. 3 para. 27](#)
- s. 116A116B and cross-heading inserted by [2022 c. 31 Sch. 3 para. 30](#)
- s. 117(4)(4A) substituted for s. 117(4) by [2022 c. 31 Sch. 3 para. 31\(4\)](#)
- s. 125A125B substituted for s. 125A by [2022 c. 31 Sch. 3 para. 39](#)
- s. 223C(1)(c)(d) inserted by [2022 c. 31 s. 28](#)
- s. 223LA inserted by [2022 c. 31 s. 30\(3\)](#)
- Sch. 15 para. 4(1)(b) and word omitted by [2012 c. 7 Sch. 14 para. 39\(3\)](#)