

Status: Point in time view as at 31/03/2022.

Changes to legislation: There are currently no known outstanding effects for the Government Resources and Accounts Act (Northern Ireland) 2001. (See end of Document for details)



Government Resources and Accounts Act (Northern Ireland) 2001

2001 CHAPTER 6

An Act to make provision about government resources and accounts; and for connected purposes. [22th March 2001]

Modifications etc. (not altering text)

- C1 Act applied (with modifications) (19.7.2018) by [Northern Ireland Budget Act 2018 \(c. 20\), s. 5\(2\)](#)
- C2 Act applied (with modifications) (31.10.2019) by [Northern Ireland Budget Act 2019 \(c. 30\), s. 5\(2\)](#)

The Consolidated Fund

The Consolidated Fund Account

1.—(1) The receipts of Northern Ireland departments shall be paid to an account (to be called “the Consolidated Fund Account”) at such bank (in this Act referred to as “the Bank”) as the Department may from time to time determine.

(2) All other moneys payable to the Consolidated Fund shall be paid into the Consolidated Fund Account.

(3) Accounts of all payments made into the Consolidated Fund Account shall be rendered by the Bank daily to—

- (a) the Comptroller and Auditor General, and
- (b) the Department.

(4) Subsection (1) is subject to—

- (a) sections 8 and 17(2)(b), and
- (b) any other statutory provision which provides for a Northern Ireland department to deal with particular receipts in a particular manner.

(5) Section 1 (payments to Consolidated Fund) of the Exchequer and Audit Act (Northern Ireland) 1921 (c. 2) (in this Act referred to as “the 1921 Act”) shall cease to have effect.

The Consolidated Fund

2.—(1) All moneys paid to the Consolidated Fund Account shall be considered as forming, in the books of the Bank, one general fund, being the Consolidated Fund of Northern Ireland.

(2) All orders directed by the Department to the Bank for issues out of credits granted by the Comptroller and Auditor General for the public service shall be satisfied out of the Consolidated Fund.

(3) The Department shall restrict the sums to be issued to the credit of the account of a Northern Ireland department to such total sum as the Department considers necessary for conducting the current payments for the public service for which that department is responsible.

(4) Section 2 of the 1921 Act (the Consolidated Fund) shall cease to have effect.

Payment out of Consolidated Fund: standing services

3.—(1) This section applies in respect of services which are, under any statutory provision, payable out of the Consolidated Fund.

(2) The Comptroller and Auditor General shall, on receipt of a requisition from the Department, grant the Department a credit on the Consolidated Fund Account.

(3) Where a credit has been granted under subsection (2), issues shall be made to relevant Northern Ireland departments and other bodies or persons from time to time on orders given to the Bank by the Department.

(4) An order under subsection (3) shall specify the service to which it relates.

(5) The Bank shall send to the Comptroller and Auditor General and the Department a daily account of all issues made from the Consolidated Fund Account in pursuance of this section.

(6) A requisition or order under this section—

- (a) may be produced, authenticated and transmitted in any manner which the Department, with the approval of the Comptroller and Auditor General, decides to adopt, but

(b) shall be accompanied by evidence of the approval of two officers of the Department appointed for that purpose.

(7) Section 4 of the 1921 Act (credits for services charged on Consolidated Fund) shall cease to have effect.

Payment out of Consolidated Fund: sums authorised by Act of the Assembly

4.—(1) This section applies in respect of sums which the Assembly has authorised by Act to be issued out of the Consolidated Fund.

(2) The Comptroller and Auditor General shall, on receipt of a requisition from the Department, grant the Department a credit on the Consolidated Fund Account.

(3) Where a credit has been granted under subsection (2), issues shall be made to relevant Northern Ireland departments and other bodies or persons from time to time on orders given to the Bank by the Department.

(4) The Bank shall send to the Comptroller and Auditor General and the Department a daily account of all issues made from the Consolidated Fund Account in pursuance of this section.

(5) The Department shall send to the Comptroller and Auditor General a daily statement specifying the Northern Ireland department or other body to which or person to whom each issue was made from the Consolidated Fund Account in pursuance of this section.

(6) A requisition or order under this section—

(a) may be produced, authenticated and transmitted in any manner which the Department, with the approval of the Comptroller and Auditor General, decides to adopt, but

(b) shall be accompanied by evidence of the approval of two officers of the Department appointed for that purpose.

(7) Section 6 of the 1921 Act (credits for ways and means granted) shall cease to have effect.

Supply

Application of sums issued

5.—(1) Where a Budget Act authorises a sum to be—

(a) issued out of the Consolidated Fund, and

(b) applied to the service of a specified year,

every sum issued in pursuance of the Act shall be applied towards the service of that year.

(2) Section 8(1) of the Exchequer and Financial Provisions Act (Northern Ireland) 1950 (c. 3) (issues from Consolidated Fund) shall cease to have effect.

Use of resources

6.—(1) The use of resources by—

- (a) a Northern Ireland department, and
- (b) any relevant body or person,

for any purpose in any financial year must be authorised for that year by Budget Act or under section 8 and must not exceed any amount so authorised in relation to that purpose.

(2) Subsection (1) does not apply to the use of resources for services which are under any statutory provision payable out of—

- (a) the Consolidated Fund;
- (b) the Northern Ireland National Insurance Fund; or
- (c) any other fund established under a statutory provision.

(3) Subsection (1) is subject to section 7.

(4) A body or person is a relevant body or person for the purposes of this section and section 8 if an estimate is approved by the Assembly for that body or person in respect of each financial year.

Use of resources without Budget Act

7.—(1) If a Budget Act is not passed at least three working days before the end of a financial year (“year 1”) authorising the use of resources mentioned in section 6(1) for the service of the next financial year (“year 2”), the authorised officer of the Department may, subject to any Budget Act subsequently passed, authorise the use of resources for the service of year 2 for such purposes and up to such amounts as he may direct.

(2) The aggregate of the amounts authorised under subsection (1) for the service of year 2 shall not exceed 75 per cent of the total amount of resources authorised by Budget Act for the service of year 1.

(3) If a Budget Act is not passed before the end of July in any financial year authorising the use of resources mentioned in section 6(1) for the service of the year, the authorised officer of the Department may, subject to any Budget Act subsequently passed, authorise the use of resources for the service of the year for such purposes and up to such amounts as he may direct.

(4) The aggregate of the amounts authorised under subsection (3) and (where applicable) the amounts authorised under subsection (1) for the service of any financial year shall not exceed 95 per cent of the total amount of resources authorised by Budget Act for the service of the preceding financial year.

(5) In this section “authorised officer”, in relation to the Department, means the Permanent Secretary or such other officer as may be nominated by him for the purpose.

Use of accruing resources

8.—(1) The Department may, subject to any relevant limit set by a Budget Act, direct that resources accruing to a department or a relevant body or person (“accruing resources”) may be used for any purpose in any financial year in addition to resources authorised by Budget Act to be used for that purpose in that year.

(2) A direction under subsection (1) shall be—

- (a) made by minute, and
- (b) laid before the Assembly.

(3) Subsections (4) and (5) apply where money is received in connection with a use of accruing resources which has been or is expected to be directed under subsection (1).

(4) Where the money is received in the year for the service of which the use of accruing resources is authorised—

- (a) the money may be used in accordance with the Department's direction, and
- (b) in so far as not so used, it shall be paid into the Consolidated Fund.

(5) Where the money is received in a year other than that for the service of which the use of accruing resources is or is to be authorised, it shall be—

- (a) retained and applied as a use of resources authorised by Budget Act for the service of the year in which the money is received, or
- (b) paid into the Consolidated Fund.

(6) Section 8(2) and (3) of the Exchequer and Financial Provisions Act (Northern Ireland) 1950 (c. 3) (appropriation in aid) shall cease to have effect.

Modifications etc. (not altering text)

- C3 S. 8(1) referred to (2.7.2008) by Budget (No. 2) Act (Northern Ireland) 2008 (c. 11), s. 4(1)
- C4 S. 8(1) referred to (28.6.2010) by Budget (No. 3) Act (Northern Ireland) 2010 (c. 11), s. 4(1)

[^{F1}Estimates

- F1 Ss. 8A, 8B and cross-heading inserted (31.3.2022) by Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022 (c. 8), ss. 1(2), 3

Departmental estimates: inclusion of resources used by designated bodies

8A.—(1) Any estimate for a Northern Ireland department for approval by the Assembly in respect of a financial year must be prepared in accordance with such directions as the Department may issue.

(2) The Department may direct that the estimate is to include information relating to resources expected to be used by any body that is a designated body in relation to the department.

(3) For the purposes of this section a body is a “designated” body in relation to a department if—

- (a) it is designated in relation to the department by an order made by the Department, or
- (b) it falls within a description of body designated in relation to the department by such an order.

(4) A body, or a description of body, may be designated in relation to a department for a particular financial year or generally.

(5) The Department must, where it thinks it appropriate, consult the Treasury before designating a body or a description of body.

(6) In determining for any purpose whether a body has a particular relationship with a Northern Ireland department (for example, whether it is controlled by, or otherwise dependent on, the department), the following must be disregarded—

- (a) the fact that an estimate for the department in respect of a financial year includes information relating to the body, and
- (b) the fact that the department’s resource accounts for a financial year prepared under section 9 include information relating to the body.

(7) An order under subsection (3) is subject to negative resolution.

Estimates: non-departmental bodies and other persons

8B.—(1) Subject to subsection (2), where an estimate is prepared for approval by the Assembly for any body or person in respect of any financial year, section 8A applies with appropriate modifications in relation to that body or person in respect of that financial year as it applies in relation to a Northern Ireland department.

(2) Subsection (1) does not apply to the Northern Ireland Audit Office.]

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Departmental accounts

Resource accounts: preparation

9.—(1) A Northern Ireland department for which an estimate is approved by the Assembly in respect of a financial year shall prepare accounts (to be known as resource accounts) for that year detailing—

[^{F2}(a) resources acquired, held or disposed of during the year by—

(i) the department, or

(ii) any body that is a designated body under section 8A in relation to the department for the year, and

(b) the use of resources during the year by the department or any such body.]

(2) Resource accounts shall be prepared in accordance with directions issued by the Department.

(3) The Department shall exercise the power to issue directions under subsection (2) with a view to ensuring that resource accounts—

(a) present a true and fair view,

(b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context of departmental accounts, and

(c) accord with guidance issued by the Department about the inclusion of an explanation of the difference between an item appearing in a department's estimate and a corresponding item appearing in or reflected in the department's resource accounts.

(4) For the purposes of subsection (3)(a) and (b) the Department shall in particular—

(a) have regard to any relevant guidance issued by the Accounting Standards Board Limited or any other body prescribed for the purposes of section 256 of the Companies Act 1985 (c. 6) (accounting standards)[^{F3} or to [^{F4}UK-adopted international accounting standards, within the meaning given by section 474(1) of the Companies Act 2006]] , and

(b) require resource accounts to include, subject to paragraph (a)—

(i) a statement of financial performance,

(ii) a statement of financial position, and

(iii) a cash flow statement.

(5) A Northern Ireland department which prepares resource accounts shall send them to the Comptroller and Auditor General not later than 31st July of the financial year following that to which the accounts relate.

(6) The Department shall, in the case of each department which is obliged to prepare accounts in accordance with subsection (1), appoint an official of the department as its accounting officer.

(7) While a person holds appointment as a department's accounting officer he shall be responsible for—

- (a) the preparation of the department's resource accounts, and
- (b) their transmission to the Comptroller and Auditor General.

(8) The Department may appoint an official of a Northern Ireland department as accounting officer in respect of a particular part of the department's resource accounts; and that person shall be responsible for the preparation of that part of the accounts.

(9) The following provisions of the 1921 Act shall cease to have effect—

- (a) section 11 and the Schedule (appropriation accounts);
- (b) section 13 (balance sheet);
- (c) section 14 (statements of adjustments and excesses);
- (d) section 17 (objections by Comptroller and Auditor General);
- (e) section 25 (mode of keeping accounts).

F2 S. 9(1)(a)(b) substituted (31.3.2022) by [Financial Reporting \(Departments and Public Bodies\) Act \(Northern Ireland\) 2022 \(c. 8\), ss. 1\(3\), 3](#)

F3 SR 2004/496

F4 Words in s. 9(4)(a) substituted (31.12.2020) by [The International Accounting Standards and European Public Limited-Liability Company \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/685\), reg. 1\(2\), Sch. 1 para. 51 \(with reg. 1\(3\)\(4\)\) \(as amended by S.I. 2020/523, regs. 1\(2\), 22\); 2020 c. 1, Sch. 5 para. 1\(1\)](#)

Resource accounts: scrutiny

10.—(1) The Comptroller and Auditor General shall examine any resource accounts which he receives from a Northern Ireland department under section 9(5) with a view to satisfying himself—

- (a) that the accounts present a true and fair view,
- (b) that money provided by the Assembly has been expended for the purposes intended by the Assembly,
- (c) that resources authorised by the Assembly to be used have been used for the purposes in relation to which the use was authorised, and

[^{F5}(d) that—

- (i) the financial transactions of the department, and

(ii) the financial transactions of any body that is a designated body under section 8A in relation to the department for the year in question, are in accordance with any relevant authority.]

(2) If resource accounts appear to the Comptroller and Auditor General to suggest that a material use of resources required but did not receive the authority of the Department—

- (a) he shall inform the Department, and
- (b) if the Department sanctions the use of resources, he shall treat it as always having had the Department's authority.

(3) Where the Comptroller and Auditor General has conducted an examination of accounts under subsection (1)—

- (a) he shall certify them and issue a report,
- (b) he shall send the certified accounts and the report to the Department not later than 31st October of the financial year following that to which the accounts relate, and
- (c) if he is not satisfied of the matters set out in subsection (1)(a) to (d), he shall report to the Assembly.

(4) The Department shall lay accounts and reports received under subsection (3)(b) before the Assembly not later than 15th November of the financial year following that to which they relate.

(5) Sections 15 and 16 of the 1921 Act (examination of appropriation accounts) shall cease to have effect.

F5 S. 10(1)(d) substituted (31.3.2022) by [Financial Reporting \(Departments and Public Bodies\) Act \(Northern Ireland\) 2022 \(c. 8\), ss. 1\(4\), 3](#)

Other departmental accounts

11.—(1) The Department may direct a Northern Ireland department to prepare for each financial year accounts in relation to any specified matter.

(2) Accounts under subsection (1) shall be prepared in accordance with directions issued by the Department.

(3) Where a department prepares accounts under subsection (1)—

- (a) it shall send them to the Comptroller and Auditor General not later than 31st July of the financial year following that to which the accounts relate,
- (b) the Comptroller and Auditor General shall examine and certify the accounts, issue a report on them and send the certified accounts and the report to the Department not later than 31st October of that year, and

- (c) the Department shall lay the certified accounts and the report before the Assembly not later than 15th November of that year.
- (4) The Comptroller and Auditor General shall carry out his examination of accounts under subsection (3)(b) with a view to satisfying himself—
- (a) that money provided by the Assembly has been expended for the purposes intended by the Assembly,
 - (b) that resources authorised by the Assembly to be used have been used for the purposes in relation to which the use was authorised, and
 - (c) that the department's financial transactions are in accordance with any relevant authority.
- (5) The Department may, in relation to accounts under subsection (1) generally or in relation to specified accounts under subsection (1), direct that this section shall have effect as if references to the relevant department were substituted for the references to the Department in subsection (3)(b) and (c).
- (6) Section 22 of the 1921 Act (preparation and examination of trading accounts, &c.) shall cease to have effect.

S. 12 rep. by 2003 NI 5

Resource accounts: non-departmental bodies and other persons

13.—(1) Subject to subsection (2), where an estimate is approved by the Assembly for any body or person in respect of any financial year, [F6 sections 9, 10 and 11] apply with appropriate modifications in relation to that body or person in respect of that financial year as they apply in relation to a Northern Ireland department.

(2) Subsection (1) does not apply to the Northern Ireland Audit Office.

F6 2003 NI 5

Whole of government accounts

Preparation

14.—(1) The Department shall prepare in respect of each financial year a set of accounts for a group of bodies each of which appears to the Department—

- (a) to exercise functions of a public nature, or
- (b) to be entirely or substantially funded from public money.

(2) Accounts prepared under this section may include information referring wholly or partly to activities which—

- (a) are not activities of bodies falling within subsection (1), but

- (b) appear to the Department to be activities of a public nature.
- (3) The accounts shall contain such information in such form as the Department thinks fit.
- (4) In determining the form and content of the accounts the Department shall aim to ensure that the accounts—
- (a) present a true and fair view, and
 - (b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context.
- (5) For the purpose of subsection (4)(a) and (b) the Department shall in particular—
- (a) have regard to any relevant guidance issued by the Accounting Standards Board Limited or any other body prescribed for the purposes of section 256 of the Companies Act 1985 (c. 6) (accounting standards)^{F7} or to [^{F8}UK-adopted international accounting standards, within the meaning given by section 474(1) of the Companies Act 2006]] , and
 - (b) ensure that the accounts include, subject to paragraph (a)—
 - (i) a statement of financial performance,
 - (ii) a statement of financial position, and
 - (iii) a cash flow statement.

F7 SR 2004/496

F8 Words in s. 14(5)(a) substituted (31.12.2020) by [The International Accounting Standards and European Public Limited-Liability Company \(Amendment etc.\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/685), reg. 1(2), [Sch. 1 para. 52](#) (with reg. 1(3)(4)) (as amended by S.I. 2020/523, regs. 1(2), 22); 2020 c. 1, Sch. 5 para. 1(1)

Obtaining information

- 15.—**(1) Where the Department intends the accounts under section 14 for a particular financial year to relate in part to a particular body which falls within section 14(1), the Department may by order subject to negative resolution designate that body for the purposes of this section in respect of that year.
- (2) Where a body is designated in respect of a financial year it shall—
- (a) prepare such financial information in relation to the year as the Department may request,
 - (b) present the information in such form as the Department may direct,
 - (c) arrange for the information to be audited, and
 - (d) deliver the information to the Department, in such manner and by such date in the next year as the Department may direct.

(3) Where a body is designated in respect of a financial year the Department may request it to—

- (a) prepare specified financial information in relation to a specified part of the year,
- (b) present the information in a specified form, and
- (c) deliver the information to the Department in a specified manner by a specified date.

(4) A designated body shall comply with a request under subsection (3).

(5) A designated body shall comply with any direction of the Department as to the person or kind of person to be given responsibility for ensuring compliance with subsections (2) and (3).

Scrutiny

16.—(1) The Department shall send accounts under section 14 to the Comptroller and Auditor General.

(2) The Comptroller and Auditor General shall examine accounts sent to him under this section with a view to satisfying himself that they present a true and fair view.

(3) Where the Comptroller and Auditor General has conducted an examination of accounts he shall—

- (a) certify them and issue a report, and
- (b) send the certified accounts and the report to the Department.

(4) The Department shall lay accounts and reports received under subsection (3)(b) before the Assembly.

(5) A person who acts as auditor for the purposes of section 15(2)(c) shall give to the Comptroller and Auditor General such information and explanations as he may reasonably require for the purposes of this section.

(6) The Department shall by order subject to negative resolution specify dates by which the duties under subsections (1), (3)(b) and (4) shall be performed.

(7) Before making an order under subsection (6) the Department shall consult the Comptroller and Auditor General.

Miscellaneous

Supplies by departments

17.—(1) This section applies where a Northern Ireland department makes supplies of goods or services which are taxable supplies for the purposes of the Value Added Tax Act 1994 (c. 23).

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- (2) The Department may make arrangements—
- (a) about the treatment of receipts and payments in respect of value added tax in accounts under section 9 or 11,
 - (b) for the exemption of receipts in respect of value added tax, to such extent and on such conditions as may be specified, from any requirement for payment into the Consolidated Fund.

Alteration of timetables for accounts

18.—(1) The Department may by order subject to negative resolution substitute a new date for a date for the time being specified in section 9, 10 or 11.

- (2) An order under subsection (1)—
- (a) may specify a new date for all purposes or for specified purposes only,
 - (b) may specify different dates for different purposes.
- (3) Before making an order under subsection (1) the Department shall consult the Comptroller and Auditor General.

Directions of the Department

19. A direction of the Department under this Act or the 1921 Act may be revoked or amended by a further direction.

Advisory Group

- 20.—**(1) Before—
- (a) issuing directions under section 9(2), or
 - (b) determining the form and content of accounts under section 14,

the Department shall consult with and take account of all recommendations made by the group of persons for the time being selected by the Treasury for the purposes of section 24(1) of the Government Resources and Accounts Act 2000 (c.20).

- (2) Where a group is consulted under subsection (1) in a particular year, the Department shall arrange for the group to prepare a report for that year—
- (a) summarising the activities of the group for the purpose of the consultation, and
 - (b) dealing with such other matters as the group considers appropriate.
- (3) Where a report is prepared under subsection (2), the Department shall arrange for it to be laid before the Assembly.

Examinations by Comptroller and Auditor General

21.—(1) Subsections (2) and (3) have effect in relation to examinations of accounts carried out by the Comptroller and Auditor General under section 10, 11 or 16.

(2) If the Comptroller and Auditor General changes the extent or character of a particular kind of examination, he shall report to the Assembly.

(3) An examination of accounts carried out by the Comptroller and Auditor General shall be carried out on behalf of the Assembly.

Subs. (4)-(12) rep. by 2003 NI 5

Inspections by Comptroller and Auditor General

22.—(1) The Comptroller and Auditor General may inspect—

- (a) the accounts of any body to which this section applies, and
- (b) any documents relating to those accounts which are held or controlled —
 - (i) by the body; or
 - (ii) in pursuance of arrangements made by the body for the compiling or handling of any of its financial records.

(2) The Comptroller and Auditor General shall not exercise his powers under subsection (1) in relation to a body unless it appears to him that—

- (a) it is appropriate to do so in view of public concern about any matter relating to the finances of the body or its financial transactions, or
- (b) it is otherwise appropriate to do so in the public interest.

(3) Subject to subsection (4), this section applies to a body if it appears to the Comptroller and Auditor General that—

- (a) the accounts of the body are not required to be examined by, and are not otherwise open to the inspection of, the Comptroller and Auditor General by virtue of—
 - (i) any statutory provision,
 - (ii) any agreement made between that body and a Northern Ireland department, or
 - (iii) any conditions imposed by a Northern Ireland department in pursuance of any statutory power, whether in connection with the provision of financial assistance or otherwise, and

- (b) the body exercises functions of a public nature or is entirely or substantially funded from public money.

(4) This section does not apply to a district council.

(5) Any person who holds or has control of any accounts or other documents mentioned in subsection (1) shall give the Comptroller and Auditor General any

assistance, information or explanation which he requires in relation to any of those documents.

(6) The Comptroller and Auditor General may report to the Assembly the results of any inspection carried out by him under this section.

Economy, efficiency and effectiveness examinations by Comptroller and Auditor General

23.—(1) Part III of the Audit (Northern Ireland) Order 1987 (NI 5) (economy, efficiency and effectiveness examinations) shall be amended as follows.

(2) In Article 8(3) (public bodies subject to examination under that Article) —

(a) after sub-paragraph (b) there shall be inserted—

“(bb) any body—

(i) whose accounts are open to the inspection of the Comptroller and Auditor General by virtue of section 22 of the Government Resources and Accounts Act (Northern Ireland) 2001; and

(ii) which is a public sector body within the meaning of paragraph (7)” ;

(b) in paragraph (c) after “by virtue of any” there shall be inserted “other”.

(3) At the end of Article 8 there shall be added the following paragraph—

“(7) For the purposes of this Part an authority or body is a public sector authority or body if—

(a) in the case of a company, its directors (or a majority of them) are appointed by a Northern Ireland department or a Minister of such a department;

(b) in the case of any other body, its members (or a majority of them) are so appointed; and

(c) in the case of any authority, the authority is so appointed.” .

(4) In Article 9 (other bodies subject to examination) for paragraph (4) (bodies to which that Article applies) there shall be substituted—

“(4) This Article applies to any public sector authority or body within the meaning of Article 8(7).”

Reports of Comptroller and Auditor General

24.—(1) This section applies where—

(a) a report of the Comptroller and Auditor General is required by this Act to be laid before the Assembly, and

(b) it is not laid by the relevant department within the time allowed by this Act.

(2) The Comptroller and Auditor General shall lay the report before the Assembly as soon as possible.

(3) Section 18 of the 1921 Act (reports of the Comptroller and Auditor General) shall cease to have effect.

Public bank accounts

25.—(1) The Department may from time to time determine—

- (a) the banks at which Northern Ireland departments shall keep the public money entrusted to them, and
- (b) the accounts in which that money shall be kept.

(2) The Department may direct that the accounts of any Northern Ireland department which under any statutory provision are required to be kept under separate heads at any bank shall be consolidated in such manner as the Department thinks most convenient for the public service.

(3) Sections 7 and 8 of the 1921 Act (public bank accounts) shall cease to have effect.

General

Interpretation

26.—(1) In this Act a reference to the use of resources is a reference to their expenditure, consumption or reduction in value.

(2) In this Act—

- “the 1921 Act” has the meaning given by section 1(5);
- “the Bank” has the meaning given by section 1(1);
- “the Comptroller and Auditor General” means the Comptroller and Auditor General for Northern Ireland;
- “the Consolidated Fund Account” has the meaning given by section 1(1);
- “the Department” means the Department of Finance ^{F9}...;
- “statutory provision” has the meaning given by section 1(f) of the Interpretation Act (Northern Ireland) 1954 (c. 33).

F9 Words in s. 26(2) omitted (31.3.2022) by virtue of [Financial Reporting \(Departments and Public Bodies\) Act \(Northern Ireland\) 2022 \(c. 8\)](#), ss. 2, 3

S. 27—Amendments and repeals

Commencement

28.—(1) The preceding provisions of this Act shall come into operation on such day or days as the Department may by order appoint.

(2) An order under subsection (1) may make transitional provision (including provision for the adaptation of references pending the coming into operation of other provisions).

(3) The Department may by order subject to negative resolution provide for section 15(2) to (5) to apply in relation to a body as if it were designated in respect of a financial year under section 15(1).

Short title

29. This Act may be cited as the Government Resources and Accounts Act (Northern Ireland) 2001.

*Government Resources and Accounts
Act (Northern Ireland) 2001*

Document Generated: 2024-04-04

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Schedule 1 — Amendments

Schedule 2 — Repeals

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