



Northern Ireland Act 1998

1998 CHAPTER 47

PART VI

FINANCIAL PROVISIONS

Consolidated Fund

57 Consolidated Fund of Northern Ireland.

- (1) The Consolidated Fund of Northern Ireland shall continue to exist.
- (2) Sums forming part of the Fund—
 - (a) shall be appropriated to the public service of Northern Ireland by Act of the Assembly; and
 - (b) shall not be applied for any purpose for which they are not appropriated.
- (3) Subsection (2) is subject to section 59 and to any provision which charges sums on the Fund and is made—
 - (a) by or under an Act of Parliament; or
 - (b) by an Act of the Assembly or other Northern Ireland legislation.

58 Payments into the Fund.

The Secretary of State shall from time to time make payments into the Consolidated Fund of Northern Ireland out of money provided by Parliament of such amounts as he may determine.

59 Payments out of Fund without appropriation Act.

- (1) If an Act is not passed at least three working days before the end of a financial year (“year 1”) authorising the issue out of the Consolidated Fund of Northern Ireland of sums for the service of the next financial year (“year 2”)—

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- (a) the authorised officer of the Department of Finance and Personnel may, subject to any Act subsequently passed, authorise the issue of sums out of that Fund for the service of year 2; and
 - (b) the sums so issued shall be appropriated for such services and purposes as the officer may direct.
- (2) The aggregate of the sums issued under subsection (1) for the service of year 2 shall not exceed 75 per cent of the total amount appropriated by Act for the service of year 1.
- (3) If an Act is not passed before the end of July in any financial year authorising the issue out of the Consolidated Fund of Northern Ireland of sums for the service of the year—
- (a) the authorised officer of the Department of Finance and Personnel may, subject to any Act subsequently passed, authorise the issue of sums out of that Fund for the service of the year; and
 - (b) the sums so issued shall be appropriated for such services and purposes as the officer may direct.
- (4) The aggregate of the sums issued under subsection (3), and (where applicable) the sums issued under subsection (1), for the service of any financial year shall not exceed 95 per cent of the total amount appropriated by Act for the service of the preceding financial year.
- (5) In this section—
- “Act” means an Act of the Assembly or, in relation to any time before the appointed day, an Order in Council under Schedule 1 to the ^{M1}Northern Ireland Act 1974;
 - “authorised officer”, in relation to the Department of Finance and Personnel, means the Permanent Secretary or such other officer as may be nominated by him for the purpose.

Marginal Citations

M1 1974 c.28.

60 Financial control, accounts and audit.

- (1) In so far as such provision has not been made, an Act of the Assembly or other Northern Ireland legislation shall make provision—
- (a) for proper accounts to be prepared by the Northern Ireland departments, and by other persons to whom sums are paid directly out of the Consolidated Fund of Northern Ireland, of their expenditure and receipts;
 - (b) for the Department of Finance and Personnel to prepare an account of payments into and out of the Fund;
 - (c) for the Comptroller and Auditor General for Northern Ireland to exercise, or ensure the exercise by other persons of, the functions mentioned in subsection (2);
 - (d) for access by persons exercising those functions to such documents as they may reasonably require;
 - (e) for members of the Northern Ireland Civil Service designated for the purpose to be answerable to the Assembly in respect of the expenditure and receipts of each of the Northern Ireland departments; and

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- (f) for the publication of accounts prepared in pursuance of paragraphs (a) and (b), and of reports on such accounts, and for the laying of such accounts and reports before the Assembly.
- (2) The functions referred to in subsection (1)(c) are—
- (a) issuing credits for the payment of sums out of the Fund;
 - (b) examining accounts prepared in pursuance of subsection (1)(a) and (b) (which includes determining whether sums paid out of the Fund have been paid out and applied in accordance with section 57), and certifying and reporting on them;
 - (c) carrying out examinations into the economy, efficiency and effectiveness with which the Northern Ireland departments have used their resources in discharging their functions; and
 - (d) carrying out examinations into the economy, efficiency and effectiveness with which other persons determined under Northern Ireland legislation to whom sums are paid directly out of the Fund have used those sums in discharging their functions.
- (3) Standing orders shall make provision for establishing a committee of members of the Assembly to consider accounts, and reports on accounts, laid before the Assembly in pursuance of this section or any other enactment.
- (4) Persons (other than the Comptroller and Auditor General for Northern Ireland) charged with the exercise of any function under subsection (2) or other like function conferred by Northern Ireland legislation shall not, in the exercise of that or any ancillary function, be subject to the direction or control of any Minister or Northern Ireland department or of the Assembly.
- (5) Subsection (2)(b) does not apply to accounts prepared by the Comptroller and Auditor General for Northern Ireland.

Advances

61 Advances by Secretary of State.

- (1) The Secretary of State may advance to the Department of Finance and Personnel sums required for the purpose of—
- (a) meeting a temporary excess of sums to be paid out of the Consolidated Fund of Northern Ireland over sums paid into the Fund; or
 - (b) providing a working balance in the Fund.
- (2) The Treasury may issue to the Secretary of State out of the National Loans Fund any sum which he requires for the making of an advance under this section.
- (3) The aggregate at any time outstanding in respect of the principal of sums advanced under this section shall not exceed £250 million.
- (4) Sums advanced under this section shall be repaid to the Secretary of State at such times and by such methods, and interest on them shall be paid to him at such rates and at such times, as the Treasury may determine.
- (5) Sums received by the Secretary of State under subsection (4) shall be paid into the National Loans Fund.

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- (6) Amounts required for the repayment of, or the payment of interest on, sums advanced under this section shall be charged on the Consolidated Fund of Northern Ireland.
- (7) The Secretary of State may by order, with the consent of the Treasury, substitute for the amount specified in subsection (3) such increased amount as may be specified in the order.

62 Accounts.

- (1) The Secretary of State shall, for each financial year—
 - (a) prepare, in such form and manner as the Treasury may direct, an account of sums paid and received by him under section 61; and
 - (b) send the account to the Comptroller and Auditor General not later than the end of November in the following financial year.
- (2) The Comptroller and Auditor General shall—
 - (a) examine, certify and report on the account; and
 - (b) lay copies of it and his report before each House of Parliament.

Miscellaneous

63 Financial acts of the Assembly.

- (1) The Assembly may not pass a vote, resolution or Act to which this subsection applies except in pursuance of a recommendation which—
 - (a) is made by the Minister of Finance and Personnel; and
 - (b) is signified to the Assembly by him or on his behalf.
- (2) Subsection (1) applies to a vote, resolution or Act which—
 - (a) imposes or increases a charge on the Consolidated Fund of Northern Ireland;
 - (b) appropriates a sum out of that Fund or increases a sum to be appropriated;
 - (c) releases or compounds a debt owed to the Crown; or
 - (d) imposes or increases a tax.
- (3) Standing orders shall provide that a vote, resolution or Act which—
 - (a) appropriates a sum out of the Consolidated Fund of Northern Ireland or increases a sum to be appropriated; or
 - (b) imposes or increases a tax,
 shall not be passed without cross-community support.

Modifications etc. (not altering text)

- C1** S. 63 excluded by 1994 c. 9, s. 30A(11)(b) (as inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 9](#))
- C2** S. 63 excluded by 2010 c. 4, s. 357IA(5) (as inserted (with effect in accordance with s. 5 of the amending Act) by [Corporation Tax \(Northern Ireland\) Act 2015 \(c. 21\)](#), [s. 1](#))

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64 Draft budgets.

- (1) The Minister of Finance and Personnel shall, before the beginning of each financial year, lay before the Assembly a draft budget, that is to say, a programme of expenditure proposals for that year which has been agreed by the Executive Committee in accordance with paragraph 20 of Strand One of the Belfast Agreement.
- [^{F1}(1A) At least 14 days before laying a draft budget for a financial year, the Minister of Finance and Personnel must lay before the Assembly a statement specifying the amount of UK funding for that year notified to the Minister by the Secretary of State.
- (1B) At the same time as laying a draft budget for a financial year, the Minister of Finance and Personnel must lay before the Assembly a statement showing that the amount of UK funding required by the draft budget does not exceed the amount specified under subsection (1A) for that year.
- (1C) Subsection (1D) applies if, after a draft budget for a financial year has been laid before the Assembly, the Secretary of State notifies the Minister of Finance and Personnel that the amount of UK funding for that year has been revised to the amount specified in the notification.
- (1D) Before the end of the period of four months beginning with the day on which the notification under subsection (1C) was given, the Minister of Finance and Personnel must lay before the Assembly a statement specifying the revisions to the expenditure proposals which are required in consequence of the notification.
- (1E) The amount of UK funding required by the expenditure proposals (taking account of the revisions under subsection (1D)) must not exceed the amount specified in the notification under subsection (1C).]
- (2) The Assembly may, with cross-community support, approve a draft budget laid before them with or without modification.
- [^{F2}(3) In this section references to UK funding, in relation to a financial year, are to funding from such sources as are specified in the notification mentioned in subsection (1A) in relation to that year.]

Textual Amendments

- F1** S. 64(1A)-(1E) inserted (4.7.2016) by [Northern Ireland \(Stormont Agreement and Implementation Plan\) Act 2016 \(c. 13\), ss. 9\(2\), 11\(3\)](#)
- F2** S. 64(3) inserted (4.7.2016) by [Northern Ireland \(Stormont Agreement and Implementation Plan\) Act 2016 \(c. 13\), ss. 9\(3\), 11\(3\)](#)

65 Audit.

- (1) The Comptroller and Auditor General for Northern Ireland shall be appointed by Her Majesty on the nomination of the Assembly.
- (2) A recommendation shall not be made to Her Majesty for the removal from office of the Comptroller and Auditor General for Northern Ireland unless—
- (a) the Assembly so resolves; and

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- (b) the resolution is passed with the support of a number of members of the Assembly which equals or exceeds two thirds of the total number of seats in the Assembly.
- (3) The Comptroller and Auditor General for Northern Ireland shall not, in the exercise of any of his functions, be subject to the direction or control of any Minister or Northern Ireland department or of the Assembly; but this subsection does not apply in relation to any function conferred on him of preparing accounts.
- (4) The accounts of the Consolidated Fund of Northern Ireland shall be audited by the Comptroller and Auditor General for Northern Ireland in accordance with the ^{M2}Exchequer and Audit Act Northern Ireland) 1921.
- (5) Subsection (4) is subject to any provision of an Act of the Assembly or other Northern Ireland legislation.
- (6) The Assembly shall not have power under Article 4(1) of the ^{M3}Audit (Northern Ireland) Order 1987 to pass at any time a resolution which reduces the salary payable to a person holding the office of Comptroller and Auditor General for Northern Ireland at that time.

Modifications etc. (not altering text)

C3 S. 65(1) amended (*temp.* 12.2.2000 - 30.5.2000) by 2000 c. 1, s. 1(8), **Sch. para. 11(1)**; S.I. 2000/396, **art. 2**; S.I. 2000/1445, **art. 2**

Marginal Citations

M2 1921 c.2 (N.I.).

M3 S.I. 1987/460 (N.I.5).

66 Expenses of Northern Ireland Audit Office.

- (1) Standing orders shall make provision for establishing a committee of members of the Assembly to exercise, in place of the Department of Finance and Personnel, the functions conferred on that Department by Article 6(2) of the Audit (Northern Ireland) Order 1987 (expenses of Northern Ireland Audit Office).
- (2) No more than one member of the committee established under subsection (3) of section 60 may be a member of the committee established under this section.
- (3) The committee established under this section shall, in discharging its functions, have regard to the advice of the committee established under that subsection and of the Department of Finance and Personnel.

Modifications etc. (not altering text)

C4 S. 66: Functions exercisable (*temp.* 12.2.2000 - 30.5.2000) by 2000 c. 1, s. 1(8), **Sch. para. 4(1)(e)**; S.I. 2000/396, **art. 2**, S.I. 2000/1445, **art. 2**

Changes to legislation: There are currently no known outstanding effects for the Northern Ireland Act 1998, Part VI. (See end of Document for details)

67 Provision of information to Treasury.

- (1) The Treasury may require the Northern Ireland Ministers and departments to provide, within such period as the Treasury may specify, such information, in such form and prepared in such manner, as the Treasury may specify.
- (2) If the information is not in their possession or under their control, their duty under subsection (1) is to take all reasonable steps to comply with the requirement.

[^{F3}67A Accounts etc to be laid before House of Commons if no functioning Assembly

- (1) A person must send to the Secretary of State a copy of any minutes, accounts, reports, or other documents, that, during a period in which the Assembly is not functioning, the person lays before the Assembly under a relevant provision.
- (2) The Secretary of State must lay before the House of Commons anything received under [subsection \(1\)](#).
- (3) In this section “relevant provision” means—
 - (a) section 10(4), 11(3)(c), 16(4) or 24(2) of the Government Resources and Accounts Act (Northern Ireland) 2001, or
 - (b) Article 8 of the Financial Provisions (Northern Ireland) Order 1993 ([S.I. 1993/1252 \(N.I. 5\)](#)).
- (4) In this section “period in which the Assembly is not functioning” means a period—
 - (a) beginning with the first day after the end of the period in which an Assembly must meet if, at the end of that period, the Presiding Officer and deputies are not in post, and
 - (b) ending with the next day on which the Presiding Officer and deputies are in post.
- (5) In [subsection \(4\)](#)—
 - (a) a reference to a Presiding Officer or deputy being in post is a reference to their being in post having been elected under section 39(1) after the day of the poll at which the Assembly referred to in [subsection \(4\)\(a\)](#) is elected, and
 - (b) a reference to the period in which an Assembly must meet is a reference to the period referred to in section 31(4).]

Textual Amendments

- F3** [S. 67A](#) inserted (24.5.2023) by [Northern Ireland \(Interim Arrangements\) Act 2023 \(c. 21\)](#), [ss. 4\(1\), 6](#) (with [s. 4\(2\)](#))

Changes to legislation:

There are currently no known outstanding effects for the Northern Ireland Act 1998, Part VI.