



2001 CHAPTER 6

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.