

*These notes refer to the Budget Act (Northern Ireland)
2021 (c.4) which received Royal Assent on 23 March 2021*

Budget Act (Northern Ireland) 2021

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 1: Issue of sum out of the Consolidated Fund for the year ending 31 March 2021 and appropriation of that sum

Sub-section (1) authorises the issue out of the Consolidated Fund of Northern Ireland of the revised sum of £22,220,328,000 for 2020-2021.

Sub-section (2) appropriates that sum for the purposes specified in Schedule 1.

Sub-section (3) provides authority for cash limits set by the Budget Act (Northern Ireland) 2020, the Budget (No.2) Act (Northern Ireland) 2020 and the Budget (No.3) Act (Northern Ireland) 2020 to be superseded by the amounts specified in column 2 of Schedule 1 to the Budget Act (Northern Ireland) 2021.

Section 2: Use of resources (other than accruing resources) in the year ending 31 March 2021

Sub-section (1) authorises the use of resources amounting to £25,124,542,000 for 2020-2021.

Sub-section (2) authorises that sum for the purposes specified in column 1 of Schedule 2.

Sub-section (3) specifies the departments and other bodies to which these authorisations apply.

Sub-section (4) provides authority for the resource limits set by the Budget Act (Northern Ireland) 2020, the Budget (No.2) Act (Northern Ireland) 2020 and the Budget (No.3) Act (Northern Ireland) 2020 to be superseded by the amounts specified in column 2 of Schedule 2 to the Budget Act (Northern Ireland) 2021.

Section 3: Revised limits on use of certain accruing resources in the year ending 31 March 2021

Sub-section (1) sets relevant revised limits on the amount of accruing resources, including both operating and non-operating accruing resources, that may be directed to be used for certain specified purposes in the year ending 31 March 2021 in addition to the resources authorised by the Act.

Sub-section (2) provides authority for the direction of accruing resources as specified in column 3 of Schedule 2 to be used for the purposes specified in the corresponding entries in column 1 of that Schedule.

Sub-section (3) provides authority for the accruing resource limits set by the Budget (No. 3) Act (Northern Ireland) 2020 to be superseded by the amounts specified in column 3 of Schedule 2 to the Budget Act (Northern Ireland) 2021.

Section 4: Issue of sum out of the Consolidated Fund for the year ending 31 March 2022 and appropriation of that sum

Sub-section (1) authorises the issue out of the Consolidated Fund of Northern Ireland of the sum of £10,081,611,000 for 2021-22.

Sub-section (2) appropriates that sum for the purposes specified in Schedule 3.

Section 5: Power of the Department of Finance to borrow

This section authorises the temporary borrowing by the Department of Finance in 2021-22 of approximately half the sum covered by Section 4 (1). This is a normal safeguard against the possibility of a temporary deficiency arising in the Northern Ireland Consolidated Fund.

Section 6: Use of resources (other than accruing resources) in the year ending 31 March 2022

Sub-section (1) authorises the use of resources amounting to £11,194,733,000 for 2021-2022.

Sub-section (2) authorises that sum for the purposes specified in column 1 of Schedule 4.

Sub-section (3) specifies the departments and other bodies to which these authorisations apply.

Sub-section (4) confirms that this section does not include accruing resources.

Section 7: Interpretation

As in the Budget Act.

Section 8: Short Title

This section sets out the title of the [Budget Act \(Northern Ireland\) 2021](#)

Schedules to the Act

[Schedule 1](#): Sums granted for the year ending 31 March 2021

[Schedule 2](#): Amounts of resources authorised for use and amounts of accruing resources which may be used in year ending 31 March 2021

[Schedule 3](#): Sums granted for the year ending 31 March 2022

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Schedule 4: Amounts of resources authorised for use in the year ending 31 March
2022