
STATUTORY INSTRUMENTS

1998 No. 749

Financial Provisions (Northern Ireland) Order 1998

Title and commencement

- 1.—(1) This Order may be cited as the Financial Provisions (Northern Ireland) Order 1998.
(2) This Order shall come into operation on 31st March 1998.

Interpretation

2.—(1) The Interpretation Act (Northern Ireland) 1954 shall apply to Article 1 and the following provisions of this Order as it applies to a Measure of the Northern Ireland Assembly.

(2) In this Order—

“the Act of 1950” means the Exchequer and Financial Provisions Act (Northern Ireland) 1950;

“the Comptroller and Auditor General” means the Comptroller and Auditor General for Northern Ireland;

“the Department” means the Department of Finance and Personnel;

“statutory provision” has the meaning assigned to it by section 1(f) of the Interpretation Act (Northern Ireland) 1954.

Extension of time limits for submission of public income and expenditure accounts

3. In section 2 of the Act of 1950 (annual accounts of public income and expenditure and of other receipts and payments)—

- (a) in subsection (1) for the words “within forty-five days” there shall be substituted the words “on or before 30th June next”; and
(b) in subsection (2) for the words “within three months” there shall be substituted the words “on or before 30th September next”.

Consolidated Fund Services Accounts and Capital Accounts

4.—(1) Section 10 of the Exchequer and Audit Act (Northern Ireland) 1921 (which makes provision for the preparation and audit of annual accounts of issues for Consolidated Fund services) shall cease to have effect.

(2) Section 36 of the Act of 1950 (which makes provision for the preparation and audit of Capital Accounts) shall cease to have effect.

Abolition of Civil Contingencies Fund

5.—(1) The Civil Contingencies Fund shall cease to exist and all its assets and liabilities shall be transferred to the Consolidated Fund.

(2) Sections 22 to 24 of the Act of 1950 (which make provision relating to the Civil Contingencies Fund) shall cease to have effect.

Advances out of Consolidated Fund for civil contingencies

6.—(1) The Department may make advances from the Consolidated Fund—

- (a) in respect of urgent services in anticipation of the provision made or to be made out of moneys appropriated by Measure becoming available;
- (b) in anticipation of the realisation of receipts in connection with any services for which provision is so made or to be made; or
- (c) to any department of the Government of Northern Ireland for the provision of working cash balances in connection with any services.

(2) The sums issued out of the Consolidated Fund under paragraph (1) and remaining unrepaid to the Consolidated Fund at any time shall not exceed an amount equal to 2 per cent. of the authorised supply expenditure for the previous financial year.

(3) In paragraph (2) “authorised supply expenditure” means, in relation to any financial year, the total of the sums which Measures enacted before the end of that year have authorised the Department to issue out of the Consolidated Fund and apply towards making good the supply granted to Her Majesty for the service of that year.

Accounting in respect of trading funds

7. After paragraph (6) of Article 8 of the Financial Provisions (Northern Ireland) Order 1993 (accounts of trading funds), there shall be inserted the following paragraph—

“(6A) During the interim period (as defined in section 1(4) of the Northern Ireland Act 1974), paragraph (6) shall have effect as if for the words “the Assembly” in both places where they occur there were substituted the word “Parliament”.”.

Savings

8. Nothing in this Order applies in relation to accounts for the financial year ending on 31st March 1998.

Repeals

9. The statutory provisions set out in the Schedule are hereby repealed to the extent specified in the third column of that Schedule.

N.H. Nicholls
Clerk of the Privy Council