



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”)—

Status: This is the original version (as it was originally enacted).

- (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 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.

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
 - (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—

Status: This is the original version (as it was originally enacted).

- (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.