



Northern Ireland Act 1998

1998 CHAPTER 47

PART VI

FINANCIAL PROVISIONS

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 ^{M1}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 ^{M2}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

M1 1921 c.2 (N.I.).

M2 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**

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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:

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