



# Government Resources and Accounts Act (Northern Ireland) 2001

## 2001 CHAPTER 6

An Act to make provision about government resources and accounts; and for connected purposes. [22th March 2001]

### Modifications etc. (not altering text)

- C1 [Act](#) applied (with modifications) (19.7.2018) by [Northern Ireland Budget Act 2018 \(c. 20\), s. 5\(2\)](#)
- C2 [Act](#) applied (with modifications) (31.10.2019) by [Northern Ireland Budget Act 2019 \(c. 30\), s. 5\(2\)](#)

### *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—

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(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

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(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.

#### *Supply*

#### **Application of sums issued**

**5.—**(1) Where a Budget Act authorises a sum to be—

(a) issued out of the Consolidated Fund, and

(b) applied to the service of a specified year,

every sum issued in pursuance of the Act shall be applied towards the service of that year.

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(2) Section 8(1) of the Exchequer and Financial Provisions Act (Northern Ireland) 1950 (c. 3) (issues from Consolidated Fund) shall cease to have effect.

### **Use of resources**

**6.—**(1) The use of resources by—

- (a) a Northern Ireland department, and
- (b) any relevant body or person,

for any purpose in any financial year must be authorised for that year by Budget Act or under section 8 and must not exceed any amount so authorised in relation to that purpose.

(2) Subsection (1) does not apply to the use of resources for services which are under any statutory provision payable out of —

- (a) the Consolidated Fund;
- (b) the Northern Ireland National Insurance Fund; or
- (c) any other fund established under a statutory provision.

(3) Subsection (1) is subject to section 7.

(4) A body or person is a relevant body or person for the purposes of this section and section 8 if an estimate is approved by the Assembly for that body or person in respect of each financial year.

### **Use of resources without Budget Act**

**7.—**(1) If a Budget Act is not passed at least three working days before the end of a financial year ( “year 1”) authorising the use of resources mentioned in section 6(1) for the service of the next financial year ( “year 2”), the authorised officer of the Department may, subject to any Budget Act subsequently passed, authorise the use of resources for the service of year 2 for such purposes and up to such amounts as he may direct.

(2) The aggregate of the amounts authorised under subsection (1) for the service of year 2 shall not exceed 75 per cent of the total amount of resources authorised by Budget Act for the service of year 1.

(3) If a Budget Act is not passed before the end of July in any financial year authorising the use of resources mentioned in section 6(1) for the service of the year, the authorised officer of the Department may, subject to any Budget Act subsequently passed, authorise the use of resources for the service of the year for such purposes and up to such amounts as he may direct.

(4) The aggregate of the amounts authorised under subsection (3) and (where applicable) the amounts authorised under subsection (1) for the service of any financial year shall not exceed 95 per cent of the total amount of resources authorised by Budget Act for the service of the preceding financial year.

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(5) In this section “authorised officer”, in relation to the Department, means the Permanent Secretary or such other officer as may be nominated by him for the purpose.

### Use of accruing resources

8.—(1) The Department may, subject to any relevant limit set by a Budget Act, direct that resources accruing to a department or a relevant body or person ( “accruing resources”) may be used for any purpose in any financial year in addition to resources authorised by Budget Act to be used for that purpose in that year.

(2) A direction under subsection (1) shall be—

- (a) made by minute, and
- (b) laid before the Assembly.

(3) Subsections (4) and (5) apply where money is received in connection with a use of accruing resources which has been or is expected to be directed under subsection (1).

(4) Where the money is received in the year for the service of which the use of accruing resources is authorised—

- (a) the money may be used in accordance with the Department's direction, and
- (b) in so far as not so used, it shall be paid into the Consolidated Fund.

(5) Where the money is received in a year other than that for the service of which the use of accruing resources is or is to be authorised, it shall be—

- (a) retained and applied as a use of resources authorised by Budget Act for the service of the year in which the money is received, or
- (b) paid into the Consolidated Fund.

(6) Section 8(2) and (3) of the Exchequer and Financial Provisions Act (Northern Ireland) 1950 (c. 3) (appropriation in aid) shall cease to have effect.

#### Modifications etc. (not altering text)

- C3 [S. 8\(1\)](#) referred to (2.7.2008) by [Budget \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 11\)](#), [s. 4\(1\)](#)
- C4 [S. 8\(1\)](#) referred to (28.6.2010) by [Budget \(No. 3\) Act \(Northern Ireland\) 2010 \(c. 11\)](#), [s. 4\(1\)](#)

### Departmental accounts

#### Resource accounts: preparation

9.—(1) A Northern Ireland department for which an estimate is approved by the Assembly in respect of a financial year shall prepare accounts (to be known as resource accounts) for that year detailing—