

SCHEDULES

SCHEDULE 1

Section 27.

MINOR AND CONSEQUENTIAL AMENDMENTS

The Exchequer and Audit Act (Northern Ireland) 1921 (c. 2)

1.—(1) Section 19 (examination of accounts of receipts of revenue) shall become subsection (1) of that section and—

(a) in that subsection for “Appropriation Accounts” substitute “resource accounts”, and

(b) after that subsection insert—

“(2) The accounts referred to in subsection (1) shall be prepared in accordance with directions issued by the Department.”.

(2) Section 21 (examination of stock and store accounts) shall cease to have effect.

(3) Section 23 (preparation of accounts) shall cease to have effect.

(4) Sections 26 and 27 (which make provision about the control of public money held privately) shall cease to have effect.

(5) Section 27A (unstamped vouchers) shall cease to have effect.

The Exchequer and Financial Provisions Act (Northern Ireland) 1950 (c. 3)

2.—(1) In section 1(1)—

(a) in paragraph (a) for “Exchequer” substituted “Consolidated Fund”;

(b) in paragraph (b) for “Exchequer” (where it first occurs) substituted “Consolidated Fund” and omit “of the Exchequer”.

(2) In section 1(2) omit “of the Exchequer”.

(3) In section 2(1)—

(a) for “account of the Exchequer at the Exchequer Bank” substitute “Consolidated Fund”;

(b) for “Exchequer” (in the other two places where it occurs) substitute “Consolidated Fund”.

- (4) In section 4 for the words before paragraph (a) substitute “For the purposes of this Act or any other enactment “capital receipts”, in relation to the Consolidated Fund, includes all moneys received into that Fund—”.
- (5) In section 5(1)—
- (a) for the words before paragraph (a) substitute “For the purposes of this Act “capital purposes” includes—”;
 - (b) in paragraph (c) for “Exchequer” substitute “Consolidated Fund”;
 - (c) in paragraph (e) for the words from “an enactment” to “financial year” substitute “a Budget Act”.
- (6) In section 5(2) for “Exchequer” (where it twice occurs) substitute “Consolidated Fund”.
- (7) In section 6(1) omit “in the Exchequer” and “of the Exchequer”.
- (8) In section 6(2) omit “of the Exchequer” and “in the Exchequer”.
- (9) In section 6(3) omit “in the Exchequer” and for “into the Exchequer” substitute “into the Consolidated Fund”.
- (10) In section 7(1)—
- (a) for “Exchequer” (where it first occurs) substitute “Consolidated Fund”;
 - (b) omit “of the Exchequer”.
- (11) In section 8A(b) omit “to the Exchequer”.
- (12) In section 10(1)—
- (a) omit the words from the beginning to “1921”;
 - (b) for “Exchequer” (wherever it occurs) substitute “Consolidated Fund”.
- (13) In section 11(1)(f) omit “Exchequer”.
- (14) In section 11(2) for “Exchequer” substitute “Consolidated Fund”.
- (15) In section 11(3) omit “of the Exchequer”.
- (16) In section 14(1) for “Exchequer Bank overdraw the account of the Exchequer” substitute “Bank overdraw the Consolidated Fund Account”.
- (17) In section 14(2) for “Exchequer” substitute “Consolidated Fund”.
- (18) In section 19(1) for “Exchequer” substitute “Consolidated Fund”.
- (19) In section 19A(1) and (2) for “Exchequer” substitute “Consolidated Fund”.
- (20) In section 28(1) for “Exchequer” substitute “Consolidated Fund”.
- (21) In section 31(3) for “Exchequer” substitute “Consolidated Fund”.
- (22) In section 40(1) omit the definition of “Exchequer” and before the definition of “enactment” insert—
““Consolidated Fund Account” and “the Bank” have the same meaning as in the Government Resources and Accounts Act (Northern Ireland) 2001;”;

(23) In Schedule 1 in paragraph 5 omit “Exchequer”.

The Audit (Northern Ireland) Order 1987 (NI 5)

3.—(1) In Article 6 (appropriation accounts)—

- (a) in paragraph (2), for “the expenses of” substitute “the use of resources (within the meaning of the Government Resources and Accounts Act (Northern Ireland) 2001) by”, and
- (b) in paragraph (3), for “appropriation accounts for the Northern Ireland Audit Office, that is to say, accounts of the appropriation of the supply granted for that Office by the Appropriation Measure of each year” substitute “resource accounts for the Northern Ireland Audit Office, of the kind mentioned in section 9 of the Government Resources and Accounts Act (Northern Ireland) 2001, for each financial year”.

(2) In Article 8(3) (examinations into use of resources) for sub-paragraph (a) substitute—

- “(a) any Northern Ireland department which is required to prepare resource accounts under section 9 of the Government Resources and Accounts Act (Northern Ireland) 2001;”.

(3) In Schedule 2, in paragraph 4 (examination of appropriation accounts of the Northern Ireland Audit Office) for sub-paragraph (1) substitute—

“(1) The provisions of sections 10(1) and 21(2) of the Government Resources and Accounts Act (Northern Ireland) 2001 (examination of resource accounts) shall apply, with any necessary modifications, to the examination by the auditor of the resource accounts of the Northern Ireland Audit Office as they apply to the examination by the Comptroller and Auditor General of the resource accounts of a Northern Ireland department.”.

(4) In paragraph 4(2) of that Schedule—

- (a) for “appropriation account” substitute “resource accounts”, and
- (b) for “it” substitute “them”.

The Financial Provisions (Northern Ireland) Order 1993 (NI 5)

4. For Article 8(9) (management and accounting) there shall be substituted—

“(9) The Department of Finance and Personnel shall not make a direction under section 11(1) of the Government Resources and Accounts Act (Northern Ireland) 2001 in respect of any operations of a Northern Ireland department for a financial year during which the operations are funded operations of a trading fund.”.

The Deregulation and Contracting Out (Northern Ireland) Order 1996 (NI 11)

5. In paragraph 7(3) of Schedule 4 (restrictions on disclosure of information: disclosure for audit purposes) for “section 22 of the Exchequer and Audit Departments Act 1866” substitute “section 5(6) or (8) of the Government Resources and Accounts Act 2000 (resource accounts)”.

The Northern Ireland Act 1998 (c. 47)

6. In section 65(4) for “Exchequer and Audit Act (Northern Ireland) 1921” substitute “Exchequer and Financial Provisions Act (Northern Ireland) 1950”.

SCHEDULE 2

Section 27.

REPEALS

| Short Title | Extent of repeal |
|---|---|
| The Exchequer and Audit Act (Northern Ireland) 1921 (c. 2). | The whole Act, except <ul style="list-style-type: none"> (a) section 19; (b) section 28; (c) in section 29 the definition of “Department”; and (d) section 31. |
| The Exchequer and Financial Provisions Act (Northern Ireland) 1950 (c. 3) | <p>In section 1(1)(b) and (2) the words “of the Exchequer”.</p> <p>In section 6(1) the words “in the Exchequer” and “of the Exchequer”.</p> <p>In section 6(2) the words “of the Exchequer” and “in the Exchequer”.</p> <p>In section 6(3) the words “in the Exchequer”.</p> <p>In section 7(1) the words “of the Exchequer”.</p> <p>Section 8.</p> <p>In section 8A(b) the words “to the Exchequer”.</p> <p>In section 10(1) the words from the beginning to “1921”.</p> |

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

| Short Title | Extent of repeal |
|--|---|
| | In section 11(1)(f) the word “Exchequer”. |
| | In section 11(3) the words “of the Exchequer”. |
| | In section 40(1) the definition of “Exchequer”. |
| | In Schedule 1, in paragraph 5 the word “Exchequer”. |
| | In Schedule 3, the amendments to the Exchequer and Audit Act (Northern Ireland) 1921, except those to sections 28 and 31. |
| The Administrative and Financial Provisions Act (Northern Ireland) 1952 (c. 7). | Section 2. |
| The Administrative and Financial Provisions Act (Northern Ireland) 1956 (c. 17). | Section 17. Schedule 2. |
| The Financial Provisions (Northern Ireland) Order 1976 (NI 21). | Article 13. |
| The Audit (Northern Ireland) Order 1987 (NI 5). | Article 1(3). |
| | In Article 2(2) the definition of “the Act of 1921”. |
| | Articles 12 to 14. |
| The Financial Provisions (Northern Ireland) Order 1989 (NI 7) | Article 8. |
| The Financial Provisions (Northern Ireland) Order 1993 (NI 5). | Articles 12 and 16(a). |
| The Financial Provisions (Northern Ireland) Order 1998 (NI 4). | Article 4(1). |