



Social Security (Northern Ireland) Act 1975

1975 CHAPTER 15

PART IV

GENERAL PROVISIONS AS TO OPERATION AND ADMINISTRATION OF THIS ACT

Finance

127 National Insurance Fund

- (1) The National Insurance Fund shall continue to be maintained under the control and management of the Department.
- (2) Accounts of the National Insurance Fund shall be prepared in such form, and in such manner and at such times, as the Department of Finance may direct, and the Comptroller and Auditor-General for Northern Ireland shall examine and certify every such account and lay copies thereof, together with his report thereon, before the Northern Ireland Assembly.
- (3) Any money in the National Insurance Fund may from time to time be paid over to the Department of Finance and by that Department invested in any such manner as may be specified by an order of the Treasury for the time being in force under section 22(1) of the National Savings Bank Act 1971.
- (4) The Department of Finance shall certify a statement of the securities in which money forming part of the National Insurance Fund is for the time being invested and that statement so certified shall be included with the accounts of that Fund laid before the Northern Ireland Assembly under subsection (2).
- (5) There shall be made out of the National Insurance Fund into the Consolidated Fund of Northern Ireland, or out of money hereafter appropriated for that purpose into the National Insurance Fund, such payments by way of adjustment as the Department determines (in accordance with any directions of the Department of Finance) to be

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appropriated in consequence of the operation of any enactment or regulations relating to the repayment or offsetting of benefit or other payments.

- (6) Where in other circumstances payments fall to be made by way of adjustment—
- (a) out of the National Insurance Fund either to the Department or another government department, or into the Reserve Pension Fund or the Consolidated Fund of Northern Ireland; or
 - (b) into the National Insurance Fund out of the Reserve Pension Fund or out of money hereafter appropriated for that purpose,

then, in such cases or classes of case as may be specified by the Department by order made with the consent of the Department of Finance the amount of the payments to be made shall be taken to be such, and payments on account thereof shall be made at such times and in such manner, as may be determined by the Department in accordance with any directions given by the Department of Finance.

128 Destination of contributions and supplements

- (1) Contributions received by the Department under Part I of this Act shall be paid by it into the National Insurance Fund after deducting—
 - (a) from contributions of any class, the appropriate health service allocation in the case of contributions of that class; and
 - (b) from secondary Class 1 contributions, the appropriate allocation to the Redundancy Fund.
- (2) The contributions referred to in subsection (1) above include those paid over to the Department by the Secretary of State under section 9(6) of the Social Security Act 1975 and by the Inland Revenue under paragraph 5(3) of Schedule 1 to this Act.
- (3) The supplements under section 1(5) of this Act shall be paid, in accordance with any directions given by the Department of Finance, into the National Insurance Fund.
- (4) In subsection (1) above, "the appropriate health service allocation " means—
 - (a) in the case of primary Class 1 contributions, 0.4 per cent. of the amount determined to be that of the earnings in respect of which those contributions were paid;
 - (b) in the case of secondary Class 1 contributions, 0.6 per cent. of the amount determined to be that of the earnings in respect of which those contributions were paid;
 - (c) in the case of Class 2 contributions, 8 per cent. of the amount determined to be the total of those contributions;
 - (d) in the case of Class 3 contributions, 8 per cent. of the amount determined to be the total of those contributions; and
 - (e) in the case of Class 4 contributions, 0.6 per cent. of the amount determined to be that of the earnings in respect of which those contributions were paid;

and " the appropriate allocation to the Redundancy Fund ", in the case of secondary Class 1 contributions, means 0.2 per cent. of the amount determined to be that of the earnings in respect of which those contributions were paid; and in this subsection "determined" means determined by the Department in accordance with any directions given by the Department of Finance.

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- (5) So much of any contributions as is to be deducted under subsection (1) above before payment of the remainder into the National Insurance Fund shall be dealt with as follows—
- (a) from the health service allocation in respect of contributions of any class there shall be deducted such amount as the Department may estimate to be the portion of the total expenses incurred by it or any other government department in collecting contributions of that class which is fairly attributable to that allocation, and the remainder shall, in the hands of the Department, be taken as paid towards the cost of the health service in Northern Ireland;
 - (b) from the appropriate allocation to the Redundancy Fund there shall be deducted such amount as the Department may estimate to be the portion of the total expenses incurred by it or any other government department in collecting secondary Class 1 contributions which is fairly attributable to that allocation, and the remainder shall be paid by the Department into that Fund; and
 - (c) any amounts deducted in accordance with paragraphs (a) and (b) above shall be paid by the Department into the Consolidated Fund of Northern Ireland;
- and any estimate by the Department for the purposes of those paragraphs shall be made in accordance with any directions given by the Department of Finance.
- (6) The Department may make regulations modifying this section, in such manner as it thinks proper, in relation to the contributions of persons referred to in—
- section 123(2) (H.M. forces); and
 - section 124(1) (mariners, airmen, etc.).

129 General financial arrangements

- (1) Subject to subsection (2) below, all benefit under Part II of this Act shall be paid out of the National Insurance Fund.
- (2) Subsection (1) does not apply to any of the following benefits, namely—
- (a) an attendance allowance ;
 - (b) a non-contributory invalidity pension ;
 - (c) an invalid care allowance ;
 - (d) a Category C or Category D retirement pension ;
 - (e) age addition payable—
 - (i) under section 40(1), in respect of a retirement pension of either of those Categories, or
 - (ii) under section 40(2);
 - (f) benefit payable under section 39(4) (benefits for old people payable under regulations and corresponding to Category C pension, etc.).
- (3) There shall be paid out of money hereafter appropriated for that purpose—
- (a) any administrative expenses of the Department or other government department in carrying this Act and the Old Cases Act into effect; and
 - (b) any of the benefits which by virtue of subsection (2) above are not payable out of the National Insurance Fund,
- except in so far as they may be required by any enactment to be paid or borne in some other way.

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- (4) The administrative expenses referred to in subsection (3)(a) above include those in connection with any inquiry undertaken on behalf of the Department with a view to obtaining statistics relating to the operation of this Act or the Old Cases Act.
- (5) There shall be paid out of the National Insurance Fund into the Consolidated Fund of Northern Ireland, at such times and in such manner as the Department of Finance may direct, such sums as the Department may estimate (in accordance with any directions given by the Department of Finance) to be the amount of the administrative expenses incurred as mentioned in subsection (3)(a) above, excluding—
 - (a) expenses attributable to the carrying into effect of provisions of this Act relating to the benefits which by virtue of subsection (2) above are not payable out of the National Insurance Fund; and
 - (b) any other category of expenses which the Department of Finance may direct, or any enactment may require, to be excluded from the Department's estimate under this subsection.
- (6) Any sums repaid to the Department in pursuance of section 119(1) (effect of adjudication) shall—
 - (a) be paid by it into the Consolidated Fund of Northern Ireland in so far as they represent benefit which under this section is payable out of money hereafter appropriated for the purpose and not out of the National Insurance Fund; and
 - (b) otherwise, be paid by it into that Fund.

130 Payments for purposes of s. 92

- (1) The Department may, with the consent of the Department of Finance—
 - (a) issue out of the National Insurance Fund sums equal to the respective amounts (as estimated in accordance with this section) which, but for any arrangement to which section 92 of this Act applies, would have been paid out of that Fund by way of benefit; and
 - (b) deal with those sums in accordance with the following provisions of this section.
- (2) Any such sum which is attributable to an arrangement relating to the members, officers and servants of the Post Office shall be paid to the Post Office; and, subject to this, any such sum shall be paid to such person or fund (including the Consolidated Fund of Northern Ireland) as the Department of Finance may direct.
- (3) The amounts mentioned in subsection (1)(a) above shall be estimated—
 - (a) where the payment is to be made into the Consolidated Fund of Northern Ireland, by the Department; and
 - (b) in any other case in such manner as may be agreed between the person receiving the payment (or responsible for the fund to which the payment is made) and the Department acting with the consent of the Department of Finance.
- (4) Subsection (1) above shall not apply where the pay during absence from work covered by the relevant arrangement forms part of the expenses within section 129(5) above.

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131 Payments for purposes of vocational training, etc.

There may be paid out of the National Insurance Fund such contributions as the Department, with the consent of the Department of Finance, may determine towards the cost of the provision, under the Disabled Persons (Employment) Act (Northern Ireland) 1945, for persons entitled to disablement benefit, of vocational training courses, industrial rehabilitation courses or facilities in connection with employment or work under special conditions; and any such contributions shall, in accordance with the directions of the Department of Finance, be applied as an appropriation in aid of the moneys appropriated by Measure of the Northern Ireland Assembly for the expenses of the Department of Manpower Services under that Act.