



Northern Ireland Budget Act 2023

2023 CHAPTER 3

Year ending 31 March 2023

1 Use of resources

- (1) For the purposes of section 6(1) of the 2001 Act, this section and section 2 authorise the use of resources in the year ending 31 March 2023.
- (2) In that year, the use of resources by the persons mentioned in subsection (3) is authorised up to the amount of £26,656,975,000.
- (3) The persons are—
 - (a) the Northern Ireland departments;
 - (b) the Food Standards Agency;
 - (c) the Northern Ireland Assembly Commission;
 - (d) the Northern Ireland Audit Office;
 - (e) the Northern Ireland Authority for Utility Regulation;
 - (f) the Northern Ireland Public Services Ombudsman;
 - (g) the Public Prosecution Service for Northern Ireland.
- (4) Of the amount authorised by subsection (2)—
 - (a) £24,242,977,000 is authorised for use for current purposes, and
 - (b) £2,413,998,000 is authorised for use for capital purposes.

2 Limits on use of resources

- (1) Schedule 1 contains estimates relating to the persons mentioned in section 1(3) for the year ending 31 March 2023 (“Schedule 1 estimates”).
- (2) In the year ending 31 March 2023, a person mentioned in section 1(3) may use resources in accordance with subsections (3) to (7) and the Schedule 1 estimate relating to that person.
- (3) The person may use resources for the purposes specified in Part 2 of the estimate; but this is subject to subsections (4) to (7).

Status: This is the original version (as it was originally enacted).

- (4) Where Part 1 of the estimate authorises the use of net resources for current purposes, the person—
 - (a) may use resources up to the amount so authorised for current purposes;
 - (b) must not use those resources for capital purposes.
- (5) Where Part 1 of the estimate authorises the use of net resources for capital purposes, the person—
 - (a) may use resources up to the amount so authorised for capital purposes;
 - (b) must not use those resources for current purposes.
- (6) Where Part 1 of the estimate authorises the use of net resources in relation to a category of expenditure, the person—
 - (a) may use resources up to the amount so authorised for a purpose identified in the estimate as falling within that category of expenditure;
 - (b) must not use those resources for any other purpose.
- (7) The categories of expenditure are—
 - (a) expenditure subject to a departmental expenditure limit;
 - (b) annually managed expenditure;
 - (c) non-budget expenditure.
- (8) The authorisations in this section and in section 1 supersede those made—
 - (a) by section 6 of the [Budget Act \(Northern Ireland\) 2022 \(c. 6 \(N.I.\)\)](#), and
 - (b) under section 7 of the 2001 Act for the year ending 31 March 2023, which total £23,357,015,000.

3 Issue of sum out of the Consolidated Fund

The Department may issue out of the Consolidated Fund and apply to the service of the year ending 31 March 2023 the sum of £21,487,341,000.

4 Use of sum issued out of the Consolidated Fund

- (1) The sum that the Department may issue out of the Consolidated Fund under section 3 may be used for the year ending 31 March 2023 in accordance with subsection (2).
- (2) The sum specified in Part 1 of a Schedule 1 estimate as a money requirement may be used by the person to whom the estimate relates for the purposes specified in Part 2 of the estimate.
- (3) The authorisations in this section and in section 3 supersede the authorisations and appropriations made—
 - (a) by section 4 of the [Budget Act \(Northern Ireland\) 2022 \(c. 6 \(N.I.\)\)](#), and
 - (b) under section 59 of the Northern Ireland Act 1998 for the year ending 31 March 2023, which total £20,353,974,000.

5 Power to borrow

- (1) The Department may borrow on the credit of the sum specified in section 3 any sum or sums not exceeding in total £10,743,671,000.

- (2) Any money so borrowed is to be repaid along with any interest due on it out of the Consolidated Fund not later than 31 March 2023.

6 Use of income

- (1) In the year ending 31 March 2023, a person mentioned in section 1(3) may use income from a source specified in Part 3 of the Schedule 1 estimate relating to that person for a purpose specified in Part 2 of the estimate; but this is subject to subsections (2) to (5).
- (2) Where the income is received in connection with current purposes, the person—
- may use the income for current purposes;
 - must not use the income for capital purposes.
- (3) Where the income is received in connection with capital purposes, the person—
- may use the income for capital purposes;
 - must not use the income for current purposes.
- (4) Where the source of income is identified in the estimate as relating to a category of expenditure, the person—
- may use income from that source for a purpose identified in the estimate as falling within that category;
 - must not use income from that source for any other purpose.
- (5) The categories of expenditure are the categories set out in section 2(7).
- (6) Where, in the year ending 31 March 2023, money is received by a person mentioned in section 1(3)—
- the money may be used in accordance with this section or with any other statutory provision that provides for the person to deal with income in a particular manner, and
 - in so far as not so used, it must be paid into the Consolidated Fund.

7 Operation from the beginning of the year ending 31 March 2023

Sections 1 to 6 are to be treated as having had effect from the beginning of 1 April 2022.

Year ending 31 March 2024

8 Use of resources

- (1) For the purposes of section 6(1) of the 2001 Act, this section and section 9 authorise the use of resources in the year ending 31 March 2024.
- (2) In that year, the use of resources by the persons mentioned in subsection (3) is authorised up to the amount of £17,404,266,000.
- (3) The persons are—
- the Northern Ireland departments;
 - the Food Standards Agency;
 - the Northern Ireland Assembly Commission;

- (d) the Northern Ireland Audit Office;
- (e) the Northern Ireland Authority for Utility Regulation;
- (f) the Northern Ireland Public Services Ombudsman;
- (g) the Public Prosecution Service for Northern Ireland.

- (4) Of the amount authorised by subsection (2)—
- (a) £15,835,528,000 is authorised for use for current purposes, and
 - (b) £1,568,738,000 is authorised for use for capital purposes.

9 Limits on use of resources

- (1) Schedule 2 contains estimates relating to the persons mentioned in section 8(3) for the year ending 31 March 2024 (“Schedule 2 estimates”).
- (2) In the year ending 31 March 2024, a person mentioned in section 8(3) may use resources in accordance with subsections (3) to (7) and the Schedule 2 estimate relating to that person.
- (3) The person may use resources for the purposes specified in Part 2 of the estimate; but this is subject to subsections (4) to (7).
- (4) Where Part 1 of the estimate authorises the use of net resources for current purposes, the person—
- (a) may use resources up to the amount so authorised for current purposes;
 - (b) must not use those resources for capital purposes.
- (5) Where Part 1 of the estimate authorises the use of net resources for capital purposes, the person—
- (a) may use resources up to the amount so authorised for capital purposes;
 - (b) must not use those resources for current purposes.
- (6) Where Part 1 of the estimate authorises the use of net resources in relation to a category of expenditure, the person—
- (a) may use resources up to the amount so authorised for a purpose identified in the estimate as falling within that category of expenditure;
 - (b) must not use those resources for any other purpose.
- (7) The categories of expenditure are—
- (a) expenditure subject to a departmental expenditure limit;
 - (b) annually managed expenditure;
 - (c) non-budget expenditure.

10 Issue of sum out of the Consolidated Fund

The Department may issue out of the Consolidated Fund and apply to the service of the year ending 31 March 2024 the sum of £14,154,737,000.

11 Use of sum issued out of the Consolidated Fund

- (1) The sum that the Department may issue out of the Consolidated Fund under section 10 may be used for the year ending 31 March 2024 in accordance with subsection (2).

- (2) The sum specified in Part 1 of a Schedule 2 estimate as a money requirement may be used by the person to whom the estimate relates for the purposes specified in Part 2 of the estimate.

12 Power to borrow

- (1) The Department may borrow on the credit of the sum specified in section 10 any sum or sums not exceeding in total £7,077,369,000.
- (2) Any money so borrowed is to be repaid along with any interest due on it out of the Consolidated Fund not later than 31 March 2024.

Supplementary

13 Act to take effect as if it were a Budget Act of the Assembly

- (1) The authorisations in this Act, and the limits set by it, take effect as if they were authorisations in, and limits set by, an Act of the Northern Ireland Assembly; and accordingly any reference in a statutory provision to a Budget Act of the Assembly includes a reference to this Act.
- (2) The 2001 Act applies in respect of the year ending 31 March 2023 with the following modifications—
 - (a) section 6(4) has effect as if for “if an estimate is approved by the Assembly for that body or person in respect of each financial year” there were substituted “if an estimate is laid before Parliament for that body or person in respect of the year ending 31 March 2023”;
 - (b) section 9(1) has effect as if for “for which an estimate is approved by the Assembly in respect of a financial year” there were substituted “for which an estimate is laid before Parliament in respect of the year ending 31 March 2023”;
 - (c) section 13(1) has effect as if for “where an estimate is approved by the Assembly for any body or person in respect of any financial year” there were substituted “where an estimate is laid before Parliament for any body or person in respect of the year ending 31 March 2023”.
- (3) For the purposes of preparing accounts for the year ending 31 March 2023 for—
 - (a) the Northern Ireland Audit Office (as required by Article 6(3) of the [Audit \(Northern Ireland\) Order 1987 \(S.I. 1987/460 \(N.I. 5\)\)](#), or
 - (b) the office of the Northern Ireland Public Services Ombudsman (as required by paragraph 19 of Schedule 1 to the [Public Services Ombudsman Act \(Northern Ireland\) 2016 \(c. 4 \(N.I.\)\)](#)),

any estimate of the use of resources for that year that is laid before Parliament is to be treated as if it had been laid before the Northern Ireland Assembly under Article 6(2) of that Order or (as the case may be) under paragraph 18 of Schedule 1 to that Act.

14 Repeal of provisions superseded by this Act

Sections 4 to 6 of, and Schedules 3 and 4 to, the [Budget Act \(Northern Ireland\) 2022 \(c. 6 \(N.I.\)\)](#) are omitted.

15 Interpretation

In this Act—

“the 2001 Act” means the [Government Resources and Accounts Act \(Northern Ireland\) 2001 \(c. 6 \(N.I.\)\)](#);

“the Consolidated Fund” means the Consolidated Fund of Northern Ireland;

“the Department” means the Department of Finance in Northern Ireland;

“Northern Ireland department” has the same meaning as in the Northern Ireland Act 1998;

“Schedule 1 estimate” has the meaning given in section [2\(1\)](#);

“Schedule 2 estimate” has the meaning given in section [9\(1\)](#);

“statutory provision” has the same meaning as in section 1(f) of the [Interpretation Act \(Northern Ireland\) 1954 \(c. 33 \(N.I.\)\)](#).

16 Short title

This Act may be cited as the Northern Ireland Budget Act 2023.