



Financial Provisions Act (Northern Ireland) 2009

2009 CHAPTER 9

An Act to confer absolute privilege on certain reports of the Comptroller and Auditor General for Northern Ireland; to enable the Department of Enterprise, Trade and Investment to incur expenditure for certain purposes; to enable the Office of the First Minister and deputy First Minister to incur expenditure for certain purposes; and to repeal the requirement on the Department of Finance and Personnel to prepare Finance Accounts. [15th December 2009]

BE IT ENACTED by being passed by the Northern Ireland Assembly and assented to by Her Majesty as follows:

Absolute privilege for reports of Comptroller and Auditor General

1.—(1) This section applies to any report which is authorised or required by any statutory provision to be made by the Comptroller and Auditor General for Northern Ireland.

(2) For the purposes of the law of defamation, absolute privilege attaches to the publication by any person of a report to which this section applies.

Expenditure for consumer purposes

2.—(1) The Department of Enterprise, Trade and Investment may incur expenditure for the purpose of assisting—

- (a) activities which that Department considers are of benefit to consumers;

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(b) the provision of—

- (i) advice or information about consumer matters;
- (ii) educational materials relating to consumer matters;
- (iii) advice or information to that Department in connection with the formulation of policy in respect of consumer matters.

(2) In particular that Department may provide financial assistance to any person for the purpose mentioned in subsection (1).

(3) In subsection (2) “financial assistance” means assistance by way of grants or loans on such conditions (including conditions as to repayment) as that Department may determine.

Expenditure relating to social economy enterprises

3.—(1) The Department of Enterprise, Trade and Investment may incur expenditure—

- (a) for any purpose calculated to contribute to the development of the activities of social economy enterprises or otherwise be of benefit to such enterprises;
- (b) for the provision of—
 - (i) advice or information about the activities of social economy enterprises;
 - (ii) educational materials relating to such activities or such enterprises;
 - (iii) advice or information to that Department in connection with the formulation of policy in respect of such activities or such enterprises.

(2) In particular that Department may provide financial assistance to any person for any purpose mentioned in subsection (1).

(3) In this section—

“financial assistance” means assistance by way of grants or loans on such conditions (including conditions as to repayment) as that Department may determine;

“social economy enterprise” means a body whose activities are, in the opinion of that Department—

- (a) conducted as a business; but
- (b) are so conducted primarily for social, environmental or ethical purposes or for other purposes beneficial to the community rather than for profit.

Expenditure for purposes of children and young persons

4.—(1) The Office of the First Minister and deputy First Minister may incur expenditure for the purpose of assisting activities which that Office considers

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promote the interests of, or are otherwise of benefit to, children or young persons.

(2) In particular that Office may provide financial assistance to any person for the purpose mentioned in subsection (1).

(3) In this section—

“financial assistance” means assistance by way of grants or loans on such conditions (including conditions as to repayment) as that Office may determine;

“child or young person” has the meaning given by Article 3 of the Commissioner for Children and Young People (Northern Ireland) Order 2003 (NI 11).

Modifications etc. (not altering text)

C1 S. 4: transfer of functions (8.5.2016) by [The Departments \(Transfer of Functions\) Order \(Northern Ireland\) 2016 \(S.R. 2016/76\)](#), art. 1(2), **Sch. 1 Pt. 3** (with art. 9(2))

Expenditure for purposes of sustainable development

5.—(1) The Office of the First Minister and deputy First Minister may incur expenditure for any purpose calculated to contribute to the achievement of sustainable development.

(2) In particular that Office may provide financial assistance to bodies which have among their objectives the promotion of sustainable development.

(3) In subsection (2) “financial assistance” means assistance by way of grants or loans on such conditions (including conditions as to repayment) as that Office may determine.

Modifications etc. (not altering text)

C2 S. 5: transfer of functions (8.5.2016) by [The Departments \(Transfer of Functions\) Order \(Northern Ireland\) 2016 \(S.R. 2016/76\)](#), art. 1(2), **Sch. 1 Pt. 1** (with art. 9(2))

Repeal of requirement to prepare Finance Accounts

6.—(1) Section 10 of the Exchequer and Financial Provisions Act (Northern Ireland) 1950 (c. 3) (which requires the Department of Finance and Personnel to prepare Finance Accounts) shall cease to have effect.

(2) The statutory provisions set out in the Schedule are repealed to the extent specified in the second column of the Schedule.

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Short title

7 This Act may be cited as the Financial Provisions Act (Northern Ireland) 2009.

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SCHEDULE

Section 6.

REPEALS

Short Title	Extent of repeal
The Exchequer and Financial Provisions Act (Northern Ireland) 1950 (c. 3)	Section 10.
The Agricultural Marketing Act (Northern Ireland) 1964 (c. 13)	Section 20(4).
The Financial Provisions (Northern Ireland) Order 1991 (NI 6)	In Schedule 1, paragraph 1.
The Government Resources and Accounts Act (Northern Ireland) 2001 (c. 6)	In Schedule 1, paragraph 2(12).

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 5 applied by [2022 c. 3 \(N.I.\) Sch. 2 para. 7\(b\)](#)
- s. 6 applied by [2022 c. 3 \(N.I.\) Sch. 2 para. 7\(c\)](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 15 applied by [2022 c. 3 \(N.I.\) Sch. 2 para. 7\(d\)](#)
- s. 17-19 applied by [2022 c. 3 \(N.I.\) Sch. 2 para. 7\(e\)](#)
- s. 29(3) applied by [2022 c. 3 \(N.I.\) Sch. 2 para. 8\(3\)](#)