



2001 CHAPTER 6

[^{F1}Estimates

F1 Ss. 8A, 8B and cross-heading inserted (31.3.2022) by [Financial Reporting \(Departments and Public Bodies\) Act \(Northern Ireland\) 2022 \(c. 8\), ss. 1\(2\), 3](#)

Departmental estimates: inclusion of resources used by designated bodies

8A.—(1) Any estimate for a Northern Ireland department for approval by the Assembly in respect of a financial year must be prepared in accordance with such directions as the Department may issue.

(2) The Department may direct that the estimate is to include information relating to resources expected to be used by any body that is a designated body in relation to the department.

(3) For the purposes of this section a body is a “designated” body in relation to a department if—

- (a) it is designated in relation to the department by an order made by the Department, or
- (b) it falls within a description of body designated in relation to the department by such an order.

(4) A body, or a description of body, may be designated in relation to a department for a particular financial year or generally.

(5) The Department must, where it thinks it appropriate, consult the Treasury before designating a body or a description of body.

(6) In determining for any purpose whether a body has a particular relationship with a Northern Ireland department (for example, whether it is

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controlled by, or otherwise dependent on, the department), the following must be disregarded—

- (a) the fact that an estimate for the department in respect of a financial year includes information relating to the body, and
 - (b) the fact that the department's resource accounts for a financial year prepared under section 9 include information relating to the body.
- (7) An order under subsection (3) is subject to negative resolution.

Estimates: non-departmental bodies and other persons

8B.—(1) Subject to subsection (2), where an estimate is prepared for approval by the Assembly for any body or person in respect of any financial year, section 8A applies with appropriate modifications in relation to that body or person in respect of that financial year as it applies in relation to a Northern Ireland department.

- (2) Subsection (1) does not apply to the Northern Ireland Audit Office.]

Changes to legislation:

There are currently no known outstanding effects for the Government Resources and Accounts Act (Northern Ireland) 2001, Cross Heading: Estimates.