

EXPLANATORY MEMORANDUM TO
THE GOVERNMENT RESOURCES AND ACCOUNTS (NORTHERN IRELAND) 2001 (ESTIMATES AND ACCOUNTS) (DESIGNATION OF BODIES) (AMENDMENT) ORDER 2024

SR 2024 No. 7

1. Introduction

- 1.1. This Explanatory Memorandum has been prepared by the Department of Finance to accompany the Statutory Rule (details above) which is laid before the Northern Ireland Assembly.
- 1.2. The Statutory Rule is made under the powers conferred by sections 8A and 8B of the Government Resources and Accounts Act (Northern Ireland) 2001 and is subject to the negative resolution procedure.

2. Purpose

- 2.1. This instrument makes amendments to the bodies designated by the Government Resources and Accounts (Northern Ireland) Act 2001 (Estimates and Accounts) (Designation of Bodies) Order 2023 (SI 2023 No.53) (“the principal Order”) for inclusion in departmental Estimates and accounts for the financial year that ends on 31 March 2024 (“the 2023-24 financial year”).
- 2.2. The principal Order was made on 28 March 2023 to designate the bodies that fall within this agreed boundary and whose use of resources is to be consolidated into departmental Estimates and accounts for the 2023-24 financial year. This instrument amends the list of bodies designated by that Order to ensure that the list remains up to-date and accurate.
- 2.3. A body needs to be designated by an amending order if a department has become responsible for it and it was not previously in departmental budgets. The department’s Supplementary Estimate will contain information about that body’s use of resources in the current financial year.
- 2.4. A body is omitted from the list if it is decided that it should not be treated as being in departmental budgets for the current financial year.
- 2.5. Other amendments are made to reflect changes in the names of designated bodies or to correct names.
- 2.6. The Annex provides further information on changes to bodies in this instrument compared with the Government Resources and Accounts (Northern Ireland) Act 2001 (Estimates and Accounts) (Designation of Bodies) Order 2023 (SI 2023 No.53).

3. Background

- 3.1. In December 2016 the Executive agreed to the Review of Financial Processes (RoFP) to simplify financial reporting to better align budgets, estimates and resource accounts.
- 3.2. One of the most significant changes the Review of Financial Processes will bring about is the consolidation of Non-Departmental Public Bodies (NDPBs)

and other designated bodies into departmental Supply Estimates and accounts to align with how they are treated in departmental budgets.

3.3. The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022 amended the Government Resources and Accounts Act (Northern Ireland) 2001 in order to allow the Department of Finance to issue directions about the preparation of Supply Estimates and to direct that such Estimates are to include information relating to “designated bodies”.

3.4. Sections 8A(3) of the Government Resources and Accounts Act (Northern Ireland) 2001 requires non-departmental and other public bodies to be designated by an order made by DoF to their relevant departments for inclusion in departmental Supply Estimates and Accounts.

4. Consultation

4.1. Section 8A(5) of the Government Resources and Accounts Act (Northern Ireland) 2001 requires consultation with Treasury before designating a body or description of a body if, exceptionally, the potential exists for a body to receive payment from a Consolidated Fund other than the Consolidated Fund for Northern Ireland.

4.2. The list of designated bodies has been agreed in consultation with departments and consultation with Treasury is not considered necessary.

5. Equality Impact

5.1. There are no equality implications.

6. Regulatory Impact

6.1. A regulatory impact assessment has not been prepared for this Order as in itself the measure does not impose any costs on business, charities or voluntary bodies.

7. Financial Implications

7.1. The Order does not impose any significant costs on departments or their designated bodies.

8. Section 24 of the Northern Ireland Act 1998

8.1. It is the view of the Department that this Order is compatible with section 24 of the Northern Ireland Act 1998.

9. EU Implications

9.1. Not applicable.

10. Parity or Replicatory Measure

10.1. The equivalent Great Britain Statutory Instrument is the Government Resources and Accounts Act 2000 (Estimates and Accounts) (Amendment) Order 2023.

11. Additional Information

11.1. Not applicable.

ANNEX

This Annex provides a summary of changes to bodies in the instrument compared with the Government Resources and Accounts (Northern Ireland) Act 2001 (Estimates and Accounts) (Designation of Bodies) Order 2023 (as originally enacted).

Bodies Removed

Building Safety Expert Panel
