



# Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022

## 2022 CHAPTER 8

An Act to amend the law relating to the preparation of estimates and accounts of departments and certain non-departmental public bodies; and for connected purposes. [30th March 2022]

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

### **Estimates: inclusion of resources used by designated bodies**

1.—(1) The Government Resources and Accounts Act (Northern Ireland) 2001 is amended as mentioned in subsections (2) to (4).

(2) After section 8 (use of accruing resources) insert—

*“Estimates*

### **8A Departmental estimates: inclusion of resources used by designated bodies**

(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 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.

### **8B Estimates: non-departmental bodies and other persons**

(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.”.

(3) In section 9(1) (resource accounts: preparation), for paragraphs (a) and (b) substitute—

- “(a) resources acquired, held or disposed of during the year by—
  - (i) the department, or
  - (ii) any body that is a designated body under section 8A in relation to the department for the year, and
- (b) the use of resources during the year by the department or any such body.”.

(4) In section 10(1) (resource accounts: scrutiny by the Comptroller and Auditor General), for paragraph (d) substitute—

- “(d) that—
  - (i) the financial transactions of the department, and