EXPLANATORY MEMORANDUM TO

THE GOVERNMENT RESOURCES AND ACCOUNTS (NORTHERN IRELAND) 2001 (ESTIMATES AND ACCOUNTS) (DESIGNATION OF BODIES) ORDER 2026

2026 No. 49

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 Order designates the bodies for inclusion in the departmental Estimates and accounts for the year ending 31 March 2027.

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) Order 2026.

11. Additional Information

11.1. Not applicable.