

6. sight of the Keeling schedule, delegated powers memorandum and equality screening document for the Bill.

Apparent disparity between Estimates guidance and Managing Public Money Northern Ireland (MPMNI) in respect of the use of the authority of the Budget Act

Estimates Guidance Manual

Paragraph 1.11 of the Draft Estimates Guidance for the 2020-21 Dry Run for the Review of Financial Process (and the existing Estimates Guidance Manual) explains that:

Resting on sole authority for expenditure on the Budget Act requires formal written DoF approval and is allowed only in certain circumstances, or for certain categories of expenditure. For expenditure on services that have no other legislative authority use of the Budget Act will only be allowed if:

- *the expenditure is no more than £1.5 million a year; or,*
- *it is expected to last for no more than two years;*

Managing Public Money Northern Ireland (MPMNI)

Paragraph 2.3.3 MPMNI states that:

With DFP approval, it is sometimes possible to rely on the Budget Act alone for certain other expenditure in order to avoid an undue burden on the Assembly timetable. So the Assembly is routinely prepared to authorise certain expenditure through the Budget Act alone, subject to the conditions:

- *the expenditure is below the threshold set by DFP (see annex 2.5.15)*
- *it is expected to last for no more than two years, e.g. to finance a pilot study.*

While the Estimates Guidance explicitly states that the expenditure is no more than £1.5 million a year; **or**, it is expected to last for no more than two years; this particular paragraph of MPMNI does not include the word “or”. However the guidance within chapter 2 of MPMNI is further expanded upon in the annexes, including Annex 2.5, and in particular paragraph A.2.5.15 which clarifies this point as follows:

In certain limited circumstances departments may obtain authorisation for their planned expenditure by relying entirely on the authority of the Budget Act, rather than through specific empowering legislation. The Assembly is routinely prepared to authorise certain expenditure through a Budget Act alone, subject to the conditions:

- *the expenditure is no more than £1.5m a year; or*

- *it is expected to last for no more than two years, e.g. to finance a pilot study;*

The guidance within the new draft Estimates Guidance Manual (and indeed the existing Estimates Guidance Manual) is therefore consistent with the guidance in A2.5.15 of MPMNI.

Managing Public Money (MPM) Treasury Guidance

This is also consistent with the Treasury guidance in MPM, and in particular Box A2.4A which states that expenditure parliament accepts may rest on a Supply and Appropriations Act includes:

temporary services or continuing services of low cost, provided that there is no specific legislation covering these matters before parliament and existing statutory restrictions are respected, specifically:

- *initiatives lasting no more than two years, e.g. a pilot study or one off intervention; or*
- *expenditure of no more than £1.75m a year (amount adjusted from time to time).*

It should be noted that while Treasury's MPM guidance has raised the threshold for use of sole authority of the Budget Act (known as Supply and Appropriation Act in Westminster) to £1.75 million, DoF's guidance has retained the £1.5 million cap.

Arm's Length Bodies (ALBs) to be included in the designation order and those not included

A table is provided at Annex A, which lists public bodies under each department, and provides details of their status, whether or not they are within the remit of Account NI, and if they will be included within the Designation Order. For the small number of bodies which will not be included in the Order, explanations are given in the table.

The information included in the table was provided by the individual departments. Unfortunately, DfE were unable to respond in the timescale given, but our understanding is that none of the bodies within DfE will be misaligned following the implementation of the Bill.

Level of additional detail which will be included in the Estimates and the changes to the resource accounts

RoFP aims to improve transparency on financial matters to the Assembly and members of the Public by aligning, as far as possible, the recording of expenditure in the Estimates, Budgets and Resource Accounts. The proposed reforms will also

provide additional detail/clarity in the Estimates and corresponding Budget Bills including:

- The provision sought will be split by budgetary controls, with separate limits being voted for Resource DEL, Capital DEL, Resource AME, Capital AME, Non-Budget expenditure, rather than the current situation whereby a single net resource requirement figure is voted;
- Separate income and expenditure ambits will be provided detailing services funded by each of: DEL, AME and Non Budget. This will contrast to the current situation whereby a single ambit is voted combining services funded across all budget categories;
- Non-voted budgetary spend will be included in the Part II Subhead of the Estimate e.g. utilisation and release of provisions, Consolidated Fund Excess Receipts (CFERs). Currently non-voted expenditure is not shown in the Estimate itself, although it is shown in the supporting tables; and
- In addition to the additional detail which will be provided in Parts I and II of the Estimate itself, additional notes will also be included to show additional detail on: Expenditure by Non-Departmental Public Bodies; Accounting Policy Changes; Expenditure resting on sole authority of the Budget Act; Gifts; and Contingent Liabilities.

In terms of the resource accounts, the main change will be the inclusion of NDPBs within the accounting boundary, and as a consequence of this, the departmental accounts will include the full income and spend of their NDPBs. Currently, departmental accounts reflect the cash grant paid to the NDPB. Other changes to the resource accounts include presentational changes to the Statement of Assembly Supply and its related notes, to align with the changes made to Estimates.

Department's interpretation of the long title of the Bill and its views on the admissibility of amendments

The long title of the Bill is "A Bill to amend the law relating to the preparation of estimates and accounts of departments and certain non-departmental public bodies; and for connected purposes". The long title indicates, at a high level, the main themes of the Bill, and assists in determining the scope of the Bill. Amendments to the long title can be made if the bill has been so altered during amending stage as to necessitate such amendment.

Although the Department may advise the Committee on what they believe may be the scope of the Bill, as the Committee has noted decisions on the admissibility of amendments are a matter for the Speaker.

This short Bill amends the Government Resources and Accounts Act (Northern Ireland) 2001 to provide a power for the Department of Finance to direct how departments prepare supply estimates. The Bill allows the Department of Finance to require estimates and accounts of departments to include the spending of designated Non-Departmental Public Bodies for which a department has responsibility.

It would be the view of the Department that the Bill is of a limited, technical nature and therefore, quite limited in scope. It seeks to address some of the Committee's previously raised concerns in relation to the lack of transparency around the Budget and Estimate documents, but it is recognised that it is not a remedy for fully simplifying the financial process. Instead, it is an important stage in aligning the current budget and Estimate processes and is a vital step along the road of improved transparency and accountability.

Consequential amendments which the Department is to bring forward

The Department intends to add a consequential amendment to the Bill in respect of the Public Services Ombudsman Act (Northern Ireland) 2016. Section 2(2) of the Public Services Ombudsman Act (Northern Ireland) 2016 notes that the independence of the Ombudsman is subject to the power of the Department of Finance to direct the form of accounts. It is the Department's intention to make similar provision in respect of the power to direct the form of the Estimates also.

Officials are in the process of examining the legislation of other independent bodies.

Keeling schedule, delegated powers memorandum and equality screening document for the Bill

The Keeling Schedule is attached at Annex B, Delegated Powers memorandum at Annex C and the equality screening document at Annex D.

I hope that this information meets the needs of the Committee.

Yours sincerely,



DEPARTMENTAL ASSEMBLY LIAISON OFFICER

Annex A

Arm's Length Bodies



RoFP -
GM-0451-2021 - Fin:

Annex B

Keeling Schedule



Keeling Schedule
for Government Res

Annex C

Delegated Powers Memorandum



Delegated Powers
Memorandum - Fina

Equality Screening Document



RoFP Equality
Screening template.

Summary Table of Public Bodies*

Department	Name of Body	Status	Currently Within Boundary	Within the remit of Account NI	Included in designation order	Reason why if not included in designation order	Further Comments
DfC	Armagh Observatory and Planetarium	Executive NDPB	No	No	Yes		
	Arts Council of Northern Ireland	Executive NDPB	No	No	Yes		
	Charity Commission for Northern Ireland	Executive NDPB	No	No	Yes		
	Commissioner Older People NI	Executive NDPB	No	No	Yes		
	Local Government Staff Commission for Northern Ireland	Executive NDPB	No	No	Yes		To be wound up
	Museums and Galleries of Northern Ireland (also known as National Museums Northern Ireland)	Executive NDPB	No	No	Yes		
	Northern Ireland Museums Council	Executive NDPB; Company limited by Guarantee and a Charity	No	No	Yes		

	Northern Ireland Commissioner Children and Young People	Executive NDPB	No	No	Yes		
	Northern Ireland Housing Executive	Executive NDPB	No	No	Yes	NIHE is split into two elements for classification purposes. A landlord element which is Public Corporation and a regional element which is NDPB. The NDPB element will be included under the first stage of RoFP.	The Budgets and Estimates will align as only transactions between Public Corporations and the Department appear in budgets and estimates.
	Northern Ireland Library Authority (also known as Libraries Northern Ireland)	Executive NDPB	No	No	Yes		
	Northern Ireland Local Government Officers' Superannuation Committee	Executive NDPB	No	No	Yes		
	North South Language Body	Executive NDPB	No	No	Yes		
	Sport Northern Ireland	Executive NDPB	No	No	Yes		

	Ulster Supported Employment & Learning Limited	Executive NDPB. Not for profit organisation having NDPB and Charitable Status	No	No	Yes		
	Charity Advisory Committee	Advisory NDPB	Yes	Yes	Yes		
	Historic Monuments Council	Advisory NDPB	Yes	Yes	Yes		
	Historic Buildings Council (HBC)	Advisory NDPB	Yes	Yes	Yes		
	Discretionary Support Commissioner for Northern Ireland	Other	Yes	Yes	Yes		
	Ministerial Advisory Group on Architecture and the Built Environment NI	Advisory NDPB	Yes	Yes	Yes		
DE	Comhairle Na Gaelscolaíochta	Executive NDPB	No	No	Yes		
	Council for Catholic Maintained Schools	Executive NDPB	No	No	Yes		
	Education Authority	Executive NDPB	No	No	Yes		
	General Teaching Council for Northern Ireland	Executive NDPB	No	No	Yes		
	Northern Ireland Council for the Curriculum,	Executive NDPB	No	No	Yes		

	Examinations & Assessment						
	Northern Ireland Council for Integrated Education	Executive NDPB	No	No	Yes		
	Youth Council for Northern Ireland	Executive NDPB	No	No	Yes		
	Exceptional Circumstances Body	Tribunal	Yes	No	Yes		
	Middletown Centre for Autism	Executive NDPB	No	No	Yes		
	Middletown Centre for Autism (Holding) Ltd	Public holding company	No	No	Yes		
DoF	Special EU Programmes Body (SEUPB)	North South Body	No	No	Yes		
	NI Building Regulations Advisory Committee (NIBRAC)	Advisory NDPB	Yes	No	Yes		
	Statistics Advisory Committee (SAC)	Advisory NDPB	Yes	No	Yes		
	Legal Services Oversight Commissioner (LSOC)	Statutory Office Holder	Yes	Yes	Yes		
	Construction Industry Forum NI (CIFNI)	Stakeholder group	Yes	No	Yes		
	NI Civil Service Pension Board (NICSPB)	Public sector working group	Yes	No	Yes		

	Civil Service Appeals Board (CSAB)	Expert Committee	Yes	No	Yes		
	Procurement Board	Public sector working group	Yes	No	Yes		
	Fiscal Council	TBC - Advisory NDPB - May become Executive NDPB	Yes	Yes	Yes		
	Fiscal Commission	TBC - Advisory NDPB	Yes	Yes	Yes		
DoH	Belfast Health and Social Care Trust	Budgeted for as a NDPB	No	No	Yes		
	Northern Health and Social Care Trust	Budgeted for as a NDPB	No	No	Yes		
	Southern Health and Social Care Trust	Budgeted for as a NDPB	No	No	Yes		
	South Eastern Health and Social Care Trust	Budgeted for as a NDPB	No	No	Yes		
	Western Health and Social Care Trust	Budgeted for as a NDPB	No	No	Yes		
	Northern Ireland Ambulance Health and Social Care Trust	Budgeted for as a NDPB	No	No	Yes		
	Business Services Organisation	Budgeted for as a NDPB	No	No	Yes		

	Health and Social Care Board	HSC Body	Yes	No	Yes	Under current timetable, when RoFP is implemented, the HSCB will not exist as a separate body by that stage.	A decision has been made that the HSCB will be abolished. This could impact upon the activities of the other ALBs as functions of HSCB may transfer to other ALBs. This could further complicate the process of bringing NDPBs within the accounting boundary.
	Institute of Public Health in Ireland	Company limited by guarantee	No	No	No	Grant funded body, not a North/South body as established by GFA	This organisation is a Ltd company by guarantee. Although ONS classify this body as related to the Dept it is functionally independent of the dept and only partly funded by circa 25% grant funding.
	Food Safety Promotion Board (Known as Safefood)	Cross Border Body	No	No	Yes		
	Northern Ireland Blood Transfusion Service	Budgeted for as a NDPB- Special Agency	No	No	Yes		
	Northern Ireland Fire and Rescue service	Executive NDPB	No	No	Yes		
	Northern Ireland Guardian ad Litem Agency	Budgeted for as a NDPB -Special Agency	No	No	Yes		

	Northern Ireland Medical and Dental Training Agency	Budgeted for as a NDPB	No	No	Yes		
	Northern Ireland Practice and Education Council for Nursing and Midwifery	Executive NDPB	No	No	Yes		
	Northern Ireland Social Care Council	Executive NDPB	No	No	Yes		
	Patient Client Council	Budgeted for as a NDPB	No	No	Yes		
	Public Health Agency	HSC Body	Yes	No	Yes		
	Regulation and Quality Improvement Authority	Executive NDPB	No	No	Yes		
DOJ	Forensic Science Northern Ireland (FSNI)	Executive Agency	Yes	Yes	Yes		
	Legal Services Agency Northern Ireland (LSANI)	Executive Agency	Yes	Yes	Yes		
	Northern Ireland Courts and Tribunals Service (NICTS)	Executive Agency	Yes	Yes	Yes		
	Northern Ireland Prison Service (NIPS)	Executive Agency	Yes	Yes	Yes		
	Youth Justice Agency (YJA)	Executive Agency	Yes	Yes	Yes		

	Criminal Justice Inspection Northern Ireland (CJINI)	Executive NDPB	No	Yes	Yes		
	Northern Ireland Police Fund (NIPF)	Executive NDPB	No	No	Yes		
	Northern Ireland Policing Board (NIPB)	Executive NDPB	No	No	Yes		
	Office of the Police Ombudsman for Northern Ireland (OPONI)	Executive NDPB	No	No	Yes		
	Police Rehabilitation and Retraining Trust (PRRT)	Executive NDPB	No	No	Yes		
	Police Service of Northern Ireland (PSNI)	Executive NDPB	No	No	Yes		
	Probation Board for Northern Ireland (PBNI)	Executive NDPB	No	Yes	Yes		
	RUC George Cross Foundation	Executive NDPB	No	No	Yes		
	Independent Monitoring Board	Independent Monitoring Board	Yes	Yes	Yes		
	Commissioner for Hearings under Prison Rule 109B	Independent Statutory Office Holder	Yes	Yes	Yes		
	Independent Assessor of PSNI Recruitment Vetting	Independent Statutory Office Holder	Yes	No	Yes		

	Parole Commissioners Secretariat	Independent Statutory Office Holder	Yes	Yes	Yes		
	Prisoner Ombudsman	Independent Statutory Office Holder	Yes	Yes	Yes		
	Care Tribunal	Tribunal	Yes	Yes	Yes		
	Charity Tribunal	Tribunal	Yes	Yes	Yes		
	Health and Personal Social Services Disqualification Tribunal	Tribunal	Yes	Yes	Yes		
	Lands Tribunal	Tribunal	Yes	Yes	Yes		
	Review Tribunal (Mental Health)	Tribunal	Yes	Yes	Yes		
	Northern Ireland Charity Tribunal	Tribunal	Yes	Yes	Yes		
	Northern Ireland Health and Safety Tribunal	Tribunal	Yes	Yes	Yes		
	Northern Ireland Traffic Penalty Tribunal	Tribunal	Yes	Yes	Yes		
	Northern Ireland Valuation Tribunal	Tribunal	Yes	Yes	Yes		
	Pensions Appeal Commissioners	Tribunal	Yes	Yes	Yes		
	Pensions Appeal Tribunal	Tribunal	Yes	Yes	Yes		

	Planning and Water Appeals Commissions (PACWAC)	Tribunal	Yes	Yes	Yes		
	Social Security and Child Support Commissioners	Tribunal	Yes	Yes	Yes		
	Special Educational Needs and Disability Tribunal	Tribunal	Yes	Yes	Yes		
	Criminal Injuries Compensation Appeals Panel Northern Ireland	Tribunal	Yes	Yes	Yes		
	The Appeals Service	Tribunal	Yes	Yes	Yes		DfC Body, administered by DoJ
	The Rent Assessment Panel	Other	Yes	Yes	Yes		DSD Body, administered by DoJ
	Northern Ireland Law Commission	Advisory NDPB	Yes	Yes	Yes		The Commission is currently non-operational.
	State Pathology	Other	Yes	Yes	Yes		
	PSNI Police Pension	Pension Scheme	No	No	Yes		
	Victims' Payments Board	TBC	Yes	Yes	Yes		TEO Body, administered by DoJ.
	HIA Redress Board	TBC	Yes	Yes	Yes		TEO Body, administered by DoJ.
	NI Judicial Pension Scheme Advisory Board	Other	Yes	Yes	Yes		
	NI Judicial Pension Board	Other	Yes	Yes	Yes		

	Northern Ireland Judicial Pension Scheme	Pension Scheme	No	No	No	NIJPS is currently a separate Estimate and will continue to be so after RoFP.	The DOJ NI Judicial Pension Scheme Estimate is separate from the DOJ Estimate.
TEO	Equality Commission for Northern Ireland (ECNI)	Executive NDPB	No	No	Yes		
	Strategic Investment Board Ltd (SIB)	Executive NDPB (Company limited by Guarantee)	No	No	Yes		
	Northern Ireland Community Relations Council (CRCNI)	Executive NDPB (independent company with charitable status)	No	No	Yes		
	Victims and Survivors Service Limited (VSS)	Executive NDPB (Company limited by Guarantee)	No	No	Yes		
	Commission for Victims and Survivors for Northern Ireland (CVS)	Executive NDPB	No	No	Yes		
	Maze/Long Kesh Development Corporation (MLKDC)	Executive NDPB	No	No	Yes		

	Northern Ireland Judicial Appointments Commission (NIJAC)	Executive NDPB	No	No	Yes		
	ILEX	Executive NDPB (Company Limited by Guarantee)	No	No	Yes		Ilex closed for business on 31 March 2016. An application to voluntarily strike-off Ilex from the Companies House register was completed on 13 October 2020.
	Attorney General for Northern Ireland (AGNI)	Independent Office supported by TEO	Yes	Yes	Yes		
	Commissioner for Public Bodies (CPANI)	Independent Office supported by TEO	Yes	Yes	Yes		
	North-South Ministerial Council (NSMC)	Independent Office supported by TEO	Yes	Yes	Yes		
	The Historical Institutional Abuse Redress Board	Independent Office supported by TEO	Yes	Yes	Yes		
	The Commissioner for Survivors of Institutional Childhood Abuse	Executive NDPB	No	Yes	Yes		
	Victims Payment Board	Independent Office supported by TEO	Yes	Yes	Yes		

Dfl	Translink	Public Corporation	No	No	No	Outside scope of RoFP	The Budgets and Estimates will be aligned as only transactions between Public Corporations and the Department appear in budgets and estimates.
	NI Water	NDPB for budgeting and public expenditure purposes, however for legal and accounting purposes it is an GoCo/Public Corporation	No	No	No	Further work required	<p>Full NIW expenditure is in budgets though this is not in Part 2 of the estimates, nor in the accounts.</p> <p>NI Water has NDPB status for budgeting but Government Owned Company status for accounts purposes.</p> <p>No change after stage one of RoFP.</p>
	Driver Vehicle Agency	Trading Fund	No	No	No	Outside scope of RoFP	The Budgets and Estimates will be aligned as only transactions between Trading Funds/Public Corporations and the Department appear in budgets and estimates.
	Waterways Ireland (WI)	North South Implementation Body NDPB	No	No	Yes		
	Trust Ports	Public Corporation	No	No	No	Outside scope of RoFP	The Budgets and Estimates will be aligned as only transactions between Public Corporations and the

							Department appear in budgets and estimates.
	NI Drainage Council	Advisory NDPB	No	No	No	No budget	The Council has no budget. It is supported by a secretariat provided by DfI Rivers which adheres to the Department's governance processes and procedures.
DAERA	Livestock and Meat Commission for Northern Ireland	Executive NDPB	No	No	Yes		
	Foyle, Carlingford and Irish Lights Commission	North/South Body	No	No	Yes		
	Northern Ireland Fishery Harbour Authority	Executive NDPB	No	No	Yes		
	Agri-Food and Biosciences Institute	Executive NDPB	No	No	Yes		
	Forestry Service	Public Corporation	No	No	No		Public Corporation – Outside scope of RoFP

***Excludes DfE** - whilst DfE have not confirmed the position our understanding is all of its bodies will be within the boundary following the implementation of the Bill

Keeling Schedule for Government Resources and Accounts Act (Northern Ireland) 2001 sections 8-10 & 26 as amended by the Financial Reporting (Departments and Public Bodies) Bill (NI)

Tracked changes reflect amendments to be made by the Financial Reporting (Departments and Public Bodies) Bill (NI). The Bill amends the Government Resources and Accounts Act (Northern Ireland) 2001 by:

- *inserting new sections 8A and 8B;*
- *substituting section 9(1)(a) and (b);*
- *substituting section 10(1)(d); and*
- *amending the definition of “the Department” in section 26(2).*

Use of accruing resources

8.—(1) The Department may, subject to any relevant limit set by a Budget Act, direct that resources accruing to a department or a relevant body or person (“accruing resources”) may be used for any purpose in any financial year in addition to resources authorised by Budget Act to be used for that purpose in that year.

(2) A direction under subsection (1) shall be—

- (a) made by minute, and
- (b) laid before the Assembly.

(3) Subsections (4) and (5) apply where money is received in connection with a use of accruing resources which has been or is expected to be directed under subsection (1).

(4) Where the money is received in the year for the service of which the use of accruing resources is authorised—

- (a) the money may be used in accordance with the Department's direction, and
- (b) in so far as not so used, it shall be paid into the Consolidated Fund.

(5) Where the money is received in a year other than that for the service of which the use of accruing resources is or is to be authorised, it shall be—

- (a) retained and applied as a use of resources authorised by Budget Act for the service of the year in which the money is received, or
- (b) paid into the Consolidated Fund.

(6) Section 8(2) and (3) of the Exchequer and Financial Provisions Act (Northern Ireland) 1950 (c. 3) (appropriation in aid) shall cease to have effect.

[*Estimates*](#)

[***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 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.

Departmental accounts

Resource accounts: preparation

9.—(1) A Northern Ireland department for which an estimate is approved by the Assembly in respect of a financial year shall prepare accounts (to be known as resource accounts) for that year detailing—

~~(a) resources acquired, held or disposed of by the department during the year, and~~

~~(b) the use by the department of resources during the year.~~

(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.

(2) Resource accounts shall be prepared in accordance with directions issued by the Department.

(3) The Department shall exercise the power to issue directions under subsection (2) with a view to ensuring that resource accounts—

- (a) present a true and fair view,
- (b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context of departmental accounts, and
- (c) accord with guidance issued by the Department about the inclusion of an explanation of the difference between an item appearing in a department's estimate and a corresponding item appearing in or reflected in the department's resource accounts.

(4) For the purposes of subsection (3)(a) and (b) the Department shall in particular—

- (a) have regard to any relevant guidance issued by the Accounting Standards Board Limited or any other body prescribed for the purposes of section 256 of the Companies Act 1985 (c. 6) (accounting standards)[or to the international accounting standards, within the meaning of EC Regulation No. 1606/2002 of the European Parliament and of the Council of 19th July 2002 on the application of international accounting standards, adopted from time to time by the European Commission in accordance with that Regulation], and
- (b) require resource accounts to include, subject to paragraph (a)—
 - (i) a statement of financial performance,
 - (ii) a statement of financial position, and
 - (iii) a cash flow statement.

(5) A Northern Ireland department which prepares resource accounts shall send them to the Comptroller and Auditor General not later than 31st July of the financial year following that to which the accounts relate.

(6) The Department shall, in the case of each department which is obliged to prepare accounts in accordance with subsection (1), appoint an official of the department as its accounting officer.

(7) While a person holds appointment as a department's accounting officer he shall be responsible for—

- (a) the preparation of the department's resource accounts, and
- (b) their transmission to the Comptroller and Auditor General.

(8) The Department may appoint an official of a Northern Ireland department as accounting officer in respect of a particular part of the department's resource accounts; and that person shall be responsible for the preparation of that part of the accounts.

(9) The following provisions of the 1921 Act shall cease to have effect—

- (a) section 11 and the Schedule (appropriation accounts);
- (b) section 13 (balance sheet);
- (c) section 14 (statements of adjustments and excesses);
- (d) section 17 (objections by Comptroller and Auditor General);
- (e) section 25 (mode of keeping accounts).

Resource accounts: scrutiny

10.—(1) The Comptroller and Auditor General shall examine any resource accounts which he receives from a Northern Ireland department under section 9(5) with a view to satisfying himself—

- (a) that the accounts present a true and fair view,
- (b) that money provided by the Assembly has been expended for the purposes intended by the Assembly,
- (c) that resources authorised by the Assembly to be used have been used for the purposes in relation to which the use was authorised, and
- ~~(d) that the department's financial transactions are in accordance with any relevant authority.~~

(d) that—

(i) the financial transactions of the department, and

(ii) the financial transactions of any body that is a designated body under section 8A in relation to the department for the year in question, are in accordance with any relevant authority.

(2) If resource accounts appear to the Comptroller and Auditor General to suggest that a material use of resources required but did not receive the authority of the Department—

- (a) he shall inform the Department, and
- (b) if the Department sanctions the use of resources, he shall treat it as always having had the Department's authority.

(3) Where the Comptroller and Auditor General has conducted an examination of accounts under subsection (1)—

- (a) he shall certify them and issue a report,
- (b) he shall send the certified accounts and the report to the Department not later than 31st October of the financial year following that to which the accounts relate, and
- (c) if he is not satisfied of the matters set out in subsection (1)(a) to (d), he shall report to the Assembly.

(4) The Department shall lay accounts and reports received under subsection (3)(b) before the Assembly not later than 15th November of the financial year following that to which they relate.

(5) Sections 15 and 16 of the 1921 Act (examination of appropriation accounts) shall cease to have effect.

Interpretation

26.—(1) In this Act a reference to the use of resources is a reference to their expenditure, consumption or reduction in value.

(2) In this Act—

“the 1921 Act” has the meaning given by section 1(5);

“the Bank” has the meaning given by section 1(1);

“the Comptroller and Auditor General” means the Comptroller and Auditor General for Northern Ireland;

“the Consolidated Fund Account” has the meaning given by section 1(1);

“the Department” means the Department of Finance ~~and Personnel~~;

“statutory provision” has the meaning given by section 1(f) of the Interpretation Act (Northern Ireland) 1954 (c. 33).