

**REQUEST FROM: FINANCE COMMITTEE – DALO READOUT - MEETING
WEDNESDAY 24 SEPTEMBER 2025**

Point 1 – Administrative and Financial Provisions Bill

The Committee would request further information on issues discussed during the oral briefing with officials, including the following issues:

- A chronological breakdown of when each of the Bill's provisions were added to the Bill;
- Clarification over if any of Bill's provisions will nullify or set aside any existing powers;
- Clarification if there have been occasions when the 2% limit to advances from the Consolidated Fund has been reached (or close to being reached);
- Detail of any discussions with UKG over the Bill's provisions; and
- More detail of the Boardroom Apprenticeship Scheme.

A chronological breakdown of when each of the Bill’s provisions were added to the Bill.

Response

1. DoF first wrote to Departments seeking items for inclusion in a proposed Financial Provisions Bill in February 2023. At that time the following items were requested by Departments for inclusion:

Table 1	
Department	Requested items for Inclusion
DAERA	Marine Licensing Fees
DfC	Tenancy Fraud
DFE	Financial Assistance General Power to Exempt or Remit Fees for Tourism NI Mineral & Petroleum Accounts
DE	Doctorate in Educational, Child and Adolescent Psychology (DECAP)
DoF	Funding Powers for Public Sector Training/Improvement Financial Transactions Capital (FTC)/Strategic Investment funding Appointment of the NIAO external auditor
TEO	Ending Violence Against Women & Girls Refugee & Asylum Seekers

2. After initial development work on the Bill and discussions with Departments, DoF wrote again to Departments in January 2024, requesting an updated list of items that they wished to be included within a proposed Financial Provisions Bill. At this time the following items were requested by Departments for inclusion.

Table 2	
Department	Requested items for Inclusion
DAERA	Marine Licensing Fees
DfC	Tenancy Fraud
DFE	Financial Assistance Employment and Training Tourism NI Powers Formation of a Company Mineral & Petroleum Accounts
DE	Doctorate in Educational, Child and Adolescent Psychology (DECAP)
DoF	Financial Transactions Capital (FTC)/Strategic Investment funding Appointment of the NIAO external auditor Advances from Consolidated Fund: increase in limit
TEO	Refugee & Asylum Seekers Victim and Survivor Support Services Boardroom Apprenticeship/Development Opportunities for Public Appointments

4. On 13 June 2024 the DfI Minister wrote to the DoF Minister requesting that the provision for charging a fee for the SmartPass be included in the Bill. At the Executive meeting on 13 June 2024, the Executive agreed that this power be included in the Bill.
5. In November 2024 TEO made further representations that clauses be included in the Bill for Ending Violence Against Women and Girls on the grounds that this expenditure was already ongoing, was relying on Sole Authority of the Budget Act and was a commitment in the draft PFG. On these grounds DoF accepted this request and instructions were provided to OLC that a draft clause be drafted that could be considered by the Executive
6. At its meeting of 20 March 2025, the Executive agreed to the transfer of responsibility for determining the rate of basic allowance paid to councillors, from councils to DfC. DfC requested that this clause be included in the Bill and OLC were provided with draft instructions on 27 March 2025.

7. In April 2025 following an independent statutory review of the operation of the Commissioner for Survivors of Institutional Childhood Abuse (COSICA), TEO requested that a provision be included in relation to the term of appointment.

8. The following table includes the additional items that were requested.

		Table 3
Department	Provision Requested	
TEO	Ending Violence Against Women and Girls	Included
DfC	Councilors Allowances	Included
TEO	Commissioner for Survivors of Institutional Childhood Abuse Terms	Included

CHANGE TO BILL TITLE

9. In the final stages of drafting, DoF received advice from the OLC that on reflection, some provisions within the Bill were more administrative in nature than financial. On that basis advice from OLC was that the title of the Bill should be amended to “The Administrative and Financial Provisions Bill”. The clauses in question were are follows:

- DfE: Powers to Form a Company
- DfE: Tourism NI Powers for classification or grading of tourism amenities
- TEO: Victims and Survivors
- TEO: Development Opportunities for Public Appointments

10. The inclusion of the additional provisions and the change in the title of the Bill were agreed by the Executive at its meeting on 5 June 2025. The Bill was subsequently introduced on 23 June 2025 and the Second Stage debate was on 1 July 2025.

POTENTIAL ADDITIONAL CLAUSE: DE – STUDENT BURSARIES

11. On 2 October 2025, DoF was contacted by officials in DE seeking an amendment to the Bill. This amendment follows on from the DE Minister’s announcement on 23 September 2025 in which Minister Givan signalled his intention to provide bursaries to students studying certain courses.

12. The DE Minister then requested that Minister O’Dowd make an amendment Clause 11. On 28 October 2025, the Finance Minister agreed to bring forward this amendment.

13. On 28 October 2025, the Finance Minister also agreed to bring forward an amendment to the Bill, which will seek to remove Clause 20. This follows on from correspondence from the Audit Committee who have raised concerns with this Clause.

Clarification over if any of Bill's provisions will nullify or set aside any existing powers.

Response

1. The following provisions will be nullified/set aside by the Administrative and Financial Provisions Bill.

Clause 4: Support in relation to employment and training (DfE)

2. Section 1 of the Employment and Training Act (NI) 1950 allows DfE to make arrangements, in respect of the selection of, and training for, employment, including apprenticeships. Under this legislation, advance approval from DoF is required irrespective of the funding involved.
3. This clause will be amended to remove this requirement for DoF approval. Approval of schemes will instead fall within the normal DoF approval process.
4. As such Section 1 (1C) of the Employment and Training Act (NI) 1950 will be repealed.

Clause 15: Northern Ireland Tourist Board (DfE)

5. Article 4 (2) (h) of the Tourism (NI) Order 1992 provides that the NI Tourist Board (Tourism NI) can make charges for services provided by the Board and for any certificate or approval granted by it for the purposes of any statutory provision other than the 1992 Order. The Administrative and Financial Provisions Bill repeals this article.
6. It is to be replaced with a new provision that allows the Board to charge fees in respect of the reasonable costs incurred by the Board in connection with encouraging tourism and improving tourism accommodation and tourism amenities. Furthermore the Bill will allow for fees to be charged for the issue of certificates or approvals granted by the Board.

Clause 19: Petroleum and minerals: removal of requirement for separate accounts (DfE)

7. The Administrative and Financial Provisions Bill provides that, section 12 of the Petroleum (Production) Act (NI) 1964 and section 51 of the Mineral Development Act (NI) 1969 are repealed.

8. As such, DfE will no longer be required to prepare separate accounts for petroleum and mineral licencing. These instead will be consolidated into the main DfE accounts.

Clarification if there have been occasions when the 2% limit to advances from the Consolidated Fund has been reached (or close to being reached).

Response

1. The following table provides the amount of cash advance available at the 2% limit in each of the previous 5 financial years.

Financial Year	Amount available: 2% of authorised expenditure for previous year	£
2024-25	478,753,760	
2023-24	429,746,820	
2022-23	436,551,340	
2021-22	444,406,560	
2020-21*	350,383,320	

*2020-21 actual amount available at start of the year was £308,048,737.65 due to outstanding advances of £42,334,582.35 brought forward from 2016-17 when there was no Spring Supplementary Estimate or Budget Bill as the Executive was not sitting.

2. The following table shows the cumulative total of cash advances authorised for issue from the NICF in each financial year and its percentage of the amount available under the 2% limit.

Financial Year	Aggregated total of the cash advances authorised for issue	% of the 2% total authorised	£
2024-25	175,745,000	36.7%*	
2023-24	76,490,000	17.8%	
2022-23	2,800,000	0.6%**	
2021-22	445,500,000	102.6%***	
2020-21	359,800,000	102.7%****	

*In 2024-25, DAERA, DFC, DFI & DoJ were indicating that they may need a cash advance. Based on the forecasts the total additional cash advance required may have been £190 million. Had Royal Assent not been received on time and this cash advance been required, the total cash advanced authorised would have been 76.4%.

**The Budget Act 2022 contained the Vote on Account for 2022-23. The Assembly was dissolved on 28 March 2022 and did not return after the election in May. As there was no agreed Budget in place for 2022-23 the DoF Permanent Secretary had to step in in August 2022 and use the powers of Section 7 of the Government Resources and Accounts Act (NI) 2001 and Section 59 of the Northern Ireland Act 1998. This permitted the emergency authorisation for spending by Departments when a Budget Act had not been passed. As the powers allow the DoF Permanent Secretary to issue up to 95% of the amount appropriated for the previous financial year few advances were required. The Secretary of State set a Budget in November 2022 and Royal Assent was received in February 2023.

** The legislation states that “*the sums issued out of the Consolidated Fund under paragraph (1) and remaining unrepaid to the Consolidated Fund at any time shall not exceed an amount equal to 2 per cent. of the authorised supply expenditure for the previous financial year.*” As a result, the amount available to issue ‘resets’ following repayment of an advance and / or the expiry of the reason for seeking the advance – i.e. the relevant Budget Bill has received Royal Assent. In 2021-22 NIAUR sought a cash advance of £1.5m in advance of receipts that were due. This cash advance was repaid in full before the DoH cash advance was authorised, meaning that the 2% limit was not breached.

****In 2020-21 the Assembly was re-established. The Covid-19 pandemic was also ongoing. To allow time for the Executive to agree a Budget there was a further Vote on Account (Budget (No2) Act in June 2020 and a Budget No3 Act in November 2020. As noted above the amount available to issue resets following repayment. As a result, the advances authorised at any given time did not exceed 2%.

3. The following table shows the cumulative total of the actual cash issued from the NICF in relation to the advances sought and authorised in each financial year and its percentage of the amount available under the 2% limit.

		£
Financial Year	Aggregated total of the cash advances issued	% of the 2% total authorised
2024-25	39,797,028	8.3%
2023-24	27,217,000	6.3%
2022-23	2,800,000	0.6%
2021-22	350,943,000	79.0%
2020-21	210,295,843	60.0%

Detail of any discussions with UKG over the Bill's provisions.

Response

1. There has been no engagement with HM Treasury with regards to the contents of the Administrative and Financial Provisions Bill.
2. In relation to engagement with HM Treasury on the income generation measures contained within the Bill: while the Department continues to engage with HMT on the income generation target set out in the Interim Fiscal Framework, there have been no direct discussions regarding the specific measures in the Bill. This is because their implementation would fall outside the timeframe associated with the £113 million income generation target.

More detail of the Boardroom Apprenticeship Scheme.

Response

1. The Boardroom Apprentice scheme was set up in 2017 outside of government, on a voluntary basis, with the aim of creating a pool of people with a wider diversity of skills and knowledge to put themselves forward for positions on public and third sector boards in Northern Ireland.
2. It was a collaboration between the public sector, third sector and private sector. The scheme was developed outside of government to address the underrepresentation and lack of diversity in government public appointments as expressed in the Office of the Commissioner for Public Appointments report of 2014 and to help address the key action in the NI Executive's Gender Equality Strategy (2010) on the representation of women in public life and decision making.
3. The scheme was a 12-month programme aimed at equipping and enabling participants to apply for positions on boards in the public and third sector. Under the scheme, organisations applied and those selected 'hosted' an apprentice board member for 12 months. Potential apprentices were invited to apply to the scheme, and one apprentice was assigned to each participating host board via a selection process. The apprentice then participated in a 12-month training programme delivered alongside their attendance at and participation in board meetings.
4. The programme ran in 2017-18 & 2018-19 on an entirely pro bono basis. It then received funding and support from DoF from 2019-20 for 4 years, with the financial and administrative support concluding on 31 March 2023. The Executive Office then supported the Scheme during 2023-24.
5. Following the conclusion of the 2023-24 scheme, TEO was unable to commission a further Boardroom Apprentice Programme in 2025, due to budgetary and other constraints.

TEO: Public Appointments: Provision of development opportunities

6. The aim of the new provision is to provide TEO the legislative cover to fund opportunities for people to acquire the skills or experience necessary to hold a public appointment, as and when required. This, in turn, will encourage diversity in public appointments, and ensure public appointments are more representative of the communities they serve.

Merit Principle

7. Paragraph 3.27 of The Commissioner for Public Appointments NI's Code of Practice for Ministerial Public Appointments, which applies to all regulated public appointments, states that the selection of applicants must be based on the Merit Principle.