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Our Reference:

Date: 3 February 2026

Dear Peter

SL1 – THE GOVERNMENT RESOURCES AND ACCOUNTS (NORTHERN IRELAND) ACT 2001 (ESTIMATES AND ACCOUNTS) (DESIGNATION OF BODIES) ORDER 2026

Please see enclosed SL1 in relation to The Government Resources and Accounts (Northern Ireland) Act 2001 (Estimates and Accounts) (Designation of Bodies) Order 2026 for the Finance Committees consideration.

There has been one new body included – Northern Ireland Climate Commissioner - since the previous The Government Resources and Accounts (Northern Ireland) Act 2001 (Estimates and Accounts) (Designation of Bodies) (Amendment) Order 2025, which Finance Committee considered and approved on 26 November 2025.

Yours sincerely

DEPARTMENTAL ASSEMBLY LIAISON OFFICER

SL1 – The Government Resources and Accounts (Northern Ireland) Act 2001 (Estimates and Accounts) (Designation of Bodies) Order 2026

The Department of Finance proposes to make a Statutory Rule under powers conferred by sections 8A and 8B of the Government Resources and Accounts Act (Northern Ireland) 2001. The Statutory Rule is subject to negative resolution procedure before the Assembly.

Purpose of the Statutory Rule

The Statutory Rule will designate bodies for inclusion in departmental Estimates and accounts for the year ending 31 March 2027.

The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022 amended Government Resource and Accounts Act (Northern Ireland) 2001 (GRAANI) to allow DoF to issue directions on the way departments prepare Estimates and to allow the DoF to require departmental Estimates and Accounts to include the spending of designated Non-Departmental Public Bodies and other central government bodies for which a department has responsibility.

If this Statutory Rule is not made before 2026-27 Main Estimates and associated Budget (No. 2) Bill are brought to the Assembly, then Bodies to be designated would not have a legal basis to be included in Estimates and accounts for the year ending 31 March 2027.

Financial Implications

The Order does not impose any significant costs on the designated bodies.

Consultation

The list of designated bodies was agreed in consultation with departments.

Consultation with HM Treasury was not deemed necessary as departments have confirmed that none of their bodies have the potential to receive payment from a Consolidated Fund other than the Consolidated Fund for Northern Ireland in 2026-27.

DoF will consult with departments again later in the year and should any changes be required an amendment order will be laid in advance of the 2026-27 Spring Supplementary Estimates being taken forward.

Section 24 of the Northern Ireland Act 1998

As this Order is technical and is unrelated to Community Law there are no section 24 implications.

Equality Impact

No Section 75 issues identified.

Regulatory Impact

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.

Rural Needs Impact

A Rural Needs Impact assessment has not been undertaken for this Order as in itself the measure does not impose any costs on the social and economic needs of persons in rural areas.

Data Protection Impact

A Data Protection Impact assessment has not been undertaken for the Order as in itself the measure does not have an impact on individuals' rights and freedoms.

Child Rights Impact

A Child Rights Impact assessment has not been undertaken for the Order as in itself the measure does not affect children.

Position in Great Britain

The equivalent Great Britain Statutory Instrument is:

The Government Resources and Accounts Act 2000 (Estimates and Accounts) Order 2026.

Proposed timing of consideration of the SL1

It is proposed that the Committee consider the SL1 on 11 March 2026 at the latest to enable the Rule to come into operation on 1 April 2026.

Operational Date

It is proposed that the rule will come into operation on 1 April 2026.

Yours faithfully

Signed for Department of Finance

cc Human Rights Commission
Equality Commission