



Committee for Finance

OFFICIAL REPORT (Hansard)

Budget Bill: Department of Finance

19 February 2024

NORTHERN IRELAND ASSEMBLY

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Members present for all or part of the proceedings:

Mr Matthew O'Toole (Chairperson)
Ms Diane Forsythe (Deputy Chairperson)
Dr Steve Aiken
Mr Phillip Brett
Miss Nicola Brogan
Mr Gerry Carroll
Mr Paul Frew
Miss Deirdre Hargey
Mr Eóin Tennyson

Witnesses:

Mr Barry Armstrong	Department of Finance
Ms Joanne McBurney	Department of Finance
Ms Angela Ross	Department of Finance

The Chairperson (Mr O'Toole): We have with us officials from the Department of Finance. We heard from Joanne McBurney last week. Barry Armstrong, the head of Supply division, and Angela Ross, a Supply officer, are also with us.

We are keen to ask questions. I therefore invite you, Joanne, or someone else, to make an opening statement, but I ask that you keep it relatively brief. We will then move on to questions on the request for accelerated passage for the Budget Bill.

Joanne McBurney (Department of Finance): Thank you, Chair. With your agreement, I will ask Barry to make some opening remarks. He has been leading on the Budget Bill so is much closer to it than I am.

Barry Armstrong (Department of Finance): I have some opening remarks prepared. If you find that they are too long, Chair, just let me know.

The Chairperson (Mr O'Toole): No problem. I will, do not worry. I apologise in advance if I am blunt in doing so.

Mr Armstrong: The Minister of Finance wrote to the Committee on 16 February explaining the urgent need for the Budget Bill and asking for the Committee's agreement that it proceed using the accelerated passage procedure. Departments are currently operating under the authority of the Northern Ireland Budget (No. 2) Act 2023, which was legislated for by the Secretary of State in Westminster and is based on the Budget for 2023-24 that he set back in April 2023.

The allocations in that Budget fall far short of the funding that Departments need, based on their forecast expenditure for 2023-24. As a result, Departments will reach the cash limits set by that Budget Act much earlier than would normally be the case. In addition, the timing of the Executive's restoration means that this new Budget Bill could not be prepared until this late point in the financial year. The Department of Finance's analysis of Departments' cash requirements is that there is a real risk that they could reach their existing cash limits in early March.

In normal circumstances, the Executive would have agreed a series of monitoring rounds over the past financial year, resulting in a final-plan position. Unfortunately, the uncertainty over the total quantum of funding available and the need to wait for the Chief Secretary to the Treasury to confirm the details of the financial package that accompanied the restoration of the Executive meant that it was possible only on 15 February for the Executive to make a spending decision on allocations to Departments to address overspends and provide funding for public-sector pay awards.

The timing required to prepare the financial details for inclusion in the Budget Bill and for it to be ready to be introduced in the Assembly means that to have delayed its preparation until after that decision would have risked Departments reaching their cash limits before the Bill could be passed and Royal Assent secured.

The Executive agreed for the Bill to be prepared to include headroom based on Departments' forecast expenditure and their estimated cost for potential public-sector pay awards. Doing so ensures that Departments will have the authority to spend a budget that has subsequently been agreed by the Executive. All Ministers have committed to constrain their Department's expenditure, including pay awards, to the Budget allocation agreed by the Executive and not to the headroom included in the Budget Bill.

The introduction of the Budget Bill would normally follow immediately after the Assembly's consideration and approval of the spring Supplementary Estimates (SSEs), involving a debate on the Supply resolution. The timing of events this year has meant that work is only now able to commence on the preparation and publication of the Estimates, so it has not been possible for them to be completed and published before the Budget Bill needs to be introduced. The Finance Minister therefore intends to bring the Estimates documents to the Assembly as soon as work on them has been completed, and officials will be available to appear at the Committee at that time to address any questions on them.

The Chairperson (Mr O'Toole): Will you repeat that sentence about the Finance Minister?

Mr Armstrong: The Finance Minister therefore intends to bring the Estimates documents to the Assembly as soon as work on them has been completed —.

The Chairperson (Mr O'Toole): The Main Estimates?

Mr Armstrong: The spring Supplementary Estimates. That is because this Budget Bill falls at the end of the financial year. This would normally —.

The Chairperson (Mr O'Toole): We would normally have the SSEs with us.

Mr Armstrong: Yes. Although it is always necessary for a finance Bill to proceed via accelerated passage, because of the urgency that exists and the risk of Departments reaching their cash limits, the Finance Minister is also asking the Assembly to suspend Standing Order 42(5) to allow the Budget Bill to complete all stages in less than the normal minimum time of 10 days.

I am conscious of time. I had intended to go through some of the results of the review of financial process.

The Chairperson (Mr O'Toole): We can probably wait. I am aware of the review of financial process because we took very good evidence from you, Barry, on the previous Finance Committee, and I am aware that it is really important, but go on ahead.

Mr Armstrong: I was going to speak about it just because this is the first Bill to be brought to the Assembly since the review of financial process. We can come back to that if you prefer, however.

There is one final point that I will highlight. As well as authorising expenditure for Departments for the 2023-24 financial year, the Bill provides for a Vote on Account to allow Departments to continue to deliver services into the early months of the incoming 2024-25 financial year. It is important to stress that that does not constitute setting the 2024-25 Budget. That Budget-setting process will follow, and, once the Executive have agreed their 2024-25 Budget, it will be brought to the Assembly to consider with the 2024-25 Main Estimates and the Budget (No. 2) Bill.

To allow Ministers time to consider fully their Department's financial position and ensure that the information provided in the Budget exercise reflects their priorities, the timescale for agreeing a Budget for 2024-25 will be slightly extended. It is therefore possible that the Assembly may not be able to complete its consideration of the Budget (No. 2) Bill before the summer recess. To remove any risk to Departments' cash position, and to ensure that the Assembly is not curtailed in the time available to it, the Executive have agreed to seek a larger than normal Vote on Account in order to ensure that it will be sufficient to last until after the summer recess. The normal level of a Vote on Account is set at 45% of the previous year's provision, but the Budget Bill contains a Vote on Account that is set at approximately 65%.

To conclude, it is an exceptional situation that we find ourselves in so late in the financial year. The Department and I can assure you that we do not ask for your support on this lightly. The Minister is very cognisant that this restricts the scrutiny and consideration that the Assembly is entitled to give the Bill, and she assures you that it will not in any way be regarded as establishing a precedent.

The Chairperson (Mr O'Toole): Thank you, Barry, for that. I have taken evidence from you before, and your team works very hard to provide answers. It is worth saying, in the nicest possible way, that we have heard that before from previous Ministers. For people who have sat on Finance Committees, it is almost a cliché now. You talked about the real risk of running out of cash. Which Departments or statutory bodies have specifically said that they are about to run out of cash? Presumably, asking for the suspension of Standing Order 42(5) means that they need the legal authorisation increased by 10 days' time from now or they will run out of cash. Are there ones that have specifically said, "In the next 10 days, we are literally not going to be able to keep the lights on"?

Mr Armstrong: The management of the cash draw cannot be put down to the nearest pound, but, certainly, there are two Departments that we think are most at risk in the immediate future by significant sums: the Department for Communities and the Department of Education. I cannot give an exact date or say that it will definitely happen on a particular date, because it will very much be down to the timing of invoices and bills to be paid. Those are two Departments, however, where the amount of money involved is very significant, and they are likely to be at risk from the early part of March.

The Chairperson (Mr O'Toole): If they are at risk from the early part of March, they are kind of operating at risk. We are talking about suspending Standing Order 42(5), which would shorten the scrutiny period by days. There is a separate debate about how well we scrutinise Budget Bills. It is effectively impossible to properly scrutinise a Budget Bill unless a Budget has been drafted against which we can test it. The question that I am asking is this: realistically, for the sake of the extra few days, will the permanent secretary of the Department of Finance or, indeed, the chief executive of the Education Authority literally have to say, "Right, I am ordering school Y on such-and-such road to shut off the lights. Send the kids home, and turn the heating off. We can't afford it"? It is important that we understand exactly what it means. Is it for the sake of an extra few days during which the accounting officer in the Department could say, "We are operating at a theoretical legal risk, but it is clear that, given that we have an Assembly in which basically 80 out of 90 MLAs are in Executive parties, there is no real risk that it will not authorise the spending".

Ms McBurney: The Committee has asked for a briefing on how the Consolidated Fund works, and it may be helpful to go into that at this point. The funding that we get from Westminster flows from the Northern Ireland Office into our Northern Ireland Consolidated Fund, which is, for all intents and purposes, a bank account. We cannot get the money out of that bank account into Departments' bank accounts unless that is authorised by the Budget Bill. We keep track of Departments' limits, which were set by the previous Budget Act. Once they reach those limits, we cannot pay money from the Consolidated Fund into the Departments' bank accounts. That is what the risk is. As Barry said, working out when a Department will run out of cash is not an exact science, because there are a number of factors. The fact is, however, that we cannot get them cash from the Consolidated Fund into their own bank accounts.

The Chairperson (Mr O'Toole): On the matter of the 65% Vote on Account, effectively, the position is that we are concentrating the Budget Bill and minimising scrutiny. You have put forward arguments about that: fair enough. We are, however, minimising scrutiny on this piece of the Budget process, and it looks like we are already saying that we are going to breach the obligation in the Northern Ireland Act 1998 to have a Budget by the start of the financial year. We, as MLAs, are being compressed to rush this through, but we are also saying that the Executive can have a lot longer to produce a draft Budget. There seems to be a slight—

Ms McBurney: I suppose that the first thing to realise is that none of these circumstances are of our making. We have been pushing the Northern Ireland Office since the end of November to say that we urgently need a Budget Bill. Obviously, given the circumstances, you can understand why it did not want to take that through when it looked like the Executive were coming back, which did indeed happen. We did not know how much funding was available for 2023-24 until we got the letter from the Chief Secretary to the Treasury on 13 February. We could not have progressed the Budget Bill more quickly than we did.

In relation to the 65% Vote on Account and the timing for the Budget, we had been working on a Budget process, but, as you will understand, that was without Ministers in post. We had asked for information from Departments, but that was based on permanent secretaries' views of the world. It is only right and proper that incoming Ministers have time to consider their Department's financial position, so we have extended that slightly, and the Executive have agreed.

We have asked for updated budget information from Departments by the end of February, which is still a very tight timescale, with a view to the Finance Minister bringing recommendations to the Executive in early April. We are moving at pace to do that, but it is right that we give Ministers time to do that. These are very unusual circumstances, and we would not ask this lightly.

The reason for the 65% Vote on Account is to make sure that we are not sitting here with the Main Estimates saying the same thing to you and to ensure that there is proper scrutiny after that. That is why we are asking for that.

Ms Forsythe: My question, just to highlight it again, was that, on Wednesday, you indicated, on the back of Steve Aiken's question, I think, that we were looking at a 45% Vote on Account, whereas now it is 65%. As it came through at the weekend, I just wanted to ask why.

Ms McBurney: I thought that I had said 65%. If I said 45%, I misspoke: 45% is the normal Vote on Account that we always seek. I thought that I had said 65%, but I may have misspoken.

The Chairperson (Mr O'Toole): In fairness, you did say a little bit higher than 45%

Ms McBurney: I may not have known the percentage.

Ms Forsythe: That is grand, thank you. It was just for clarity. On Treasury management going forward, you are talking about 65% and hoping for that to get us through to the other side of summer recess. What, exactly, is the month-by-month process of Treasury management going forward?

Ms McBurney: First, we still hope for it to come before summer recess, just to allow that little bit of wriggle room, for want of a better phrase. With the monthly Treasury management, we are constrained. The amount that we can draw down into the Consolidated Fund through the block grant is set in the Northern Ireland Office Estimates at Westminster. The same applies to the Treasury management process. That Vote on Account will set Departments' limits, and they cannot draw down cash in excess of that Vote on Account, and then the Main Estimates will bring that up to the full level.

Ms Forsythe: If we approve the Vote on Account before Ministers have set the Programme for Government and the forward-looking Budget, is there a risk that Departments could spend a lot in the coming months, or are you content with the controls that are in place?

Ms McBurney: I think that we are content with the controls that are in place. That is why it is not the full 100% of last year's Budget. Plus, every Minister knows, as do their accounting officer and finance director, that they are constrained by the Budget totals as they are when we built the headroom into this estimate.

It gives the legislative authority. It is an absolute limit — a maximum — but everybody knows that they are constrained by the Budget that was set, and the Executive will bring that forward, hopefully, very quickly.

Mr Armstrong: When we were providing advice to the Minister to go for a 65% Vote on Account, it was very much on our minds to make sure that the Assembly and the Committee had time to consider that Budget. We did not want to be coming to you at the end of May or beginning of June, saying, "We have just now got the Budget finalised, but, by the way, there isn't going to be time for you to properly consider it", and trying to rush it through.

It is not that a Budget Bill would not be brought to the Assembly, but I am conscious that, for the Committee to take its time to consider it and the Assembly then to be able to properly consider it, it would have been introduced, but it might not have been able to complete all its stages before the summer recess.

Dr Aiken: Look, team, this is very unsatisfactory, to say the least. As members of this Committee, we have gone through this process time and time again, but one thing that really bothers me this time is not seeing the spring Supplementary Estimates. The idea that the Minister might bring them to us at some vague time in the future, quite frankly, really bothers me. I would like to have a more definitive timeline. I want to know why we have not got at least an outline of the spring Supplementary Estimates. We are being asked to approve *[Inaudible]* on a Vote on Account Budget on something that does not exist, or, if it does exist, we have not had sight of it. You are asking us to make a fundamental decision about £18 billion — Chair, it is £18 billion — with insufficient information.

Ms McBurney: I will let Barry speak to the timetable for the spring Supplementary Estimates. I agree with you that it is not an ideal process and is far from satisfactory. Unfortunately, things have conspired against us. The Executive set their final plan Budget for 2023-24 last Thursday. The spring Supplementary Estimates require us to get the detail of those spending plans, and we need to break that down into individual lines in order to produce the document. You will appreciate the thickness of the document; I think that everybody has said that it is a comprehensive document. It has to be printed, and that cannot be turned around overnight. Barry can speak to the timescale for that. However, it is not that we did not want to do it differently; we absolutely wanted to do that.

Speaking to your point about the Vote on Account, I am afraid that you are always asked to do a Vote on Account before a Budget is finalised. Unfortunately, this year, there will be a bit of a bigger gap in order to allow incoming Ministers time to consider their financial positions.

Barry, do you want to speak to the timescale for the SSEs, since your team will be doing them?

Mr Armstrong: The SSEs will come to the Committee and the Assembly in March. My team literally —

Dr Aiken: The beginning or the end of March?

Mr Armstrong: It will be before the end of March. We will not have the document at the beginning of March. It is just not achievable to produce it that quickly, bearing in mind, if I may stress, that Ministers got their funding envelopes confirmed on Thursday, so they are still considering the detail of how those are to be used. That needs to go through so that we can get the detail recorded and put into a publishable document. We will have that for you in March, and officials will come to the Committee to explain the document before it is brought to the Assembly.

Mr Carroll: I share a lot of Steve Aiken's concerns. We are being asked to endorse today a completely unacceptable process. A key aspect of our role as MLAs and members of the Committee is to scrutinise. I have questions, and I doubt that many of them can be answered today, never mind including the public in the process. They should not be —

Dr Aiken: Apologies to the Committee. I need to go to take the Chair for the next bit of the plenary sitting.

Mr Carroll: It should not be a case of the Ministers and the Executive agreeing a Budget and MLAs rubber-stamping it; the public should be engaged in the process. It is up to them to determine whether Ministers are making the right decisions. Essentially, we have a few hours at best to scrutinise this —

as has been said, it is a lot of money — and then to rush it through on the Floor. I am opposed to that and have issues with it that I will come to later. We are being asked to play fast and loose with people's lives, considering the scale of the money involved, the speed at which this is being rushed through and the serious questions that people have.

There is a note from the Minister of Finance in our Committee pack. I am not sure whether you have seen this bit of evidence or documentation. In it she states:

"It is regrettable that the Executive was not in a position to fund the full c£700 million of estimated pay costs identified by departments."

and it goes on. Basically, we are being asked to endorse that. There have been a lot of statements saying that the new Executive will fund public-sector workers' pay demands, but the Minister herself admits that there is not enough money.

I appreciate that this is not all your doing. I primarily blame the British Government and the DUP, which has kept this place down for so long. I do not think it is the officials' fault, as such. Do you reasonably expect MLAs to be able to scrutinise the heftiness of the detail in the document that is in front of us?

The Chairperson (Mr O'Toole): Guys, we need to keep this to questions.

Mr Carroll: OK.

The Chairperson (Mr O'Toole): We will have lots of time, I promise, to speak on the Budget Bill in the next day or two.

Ms McBurney: I agree that it is not an ideal process, but, unfortunately, circumstances have conspired against it. On your point about not being able to fund all the pay awards, we had a finite pot of money from the British Government to enable us to fund pay and overspends. The Executive have made their decisions on that, and our Minister issued a written ministerial statement that set out how that funding had been allocated.

I cannot argue that the process is ideal. Obviously, it is necessary to have time to scrutinise, and we will hopefully be in a position to have that.

Mr Armstrong: By this stage, with the spring Supplementary Estimates and the Budget Bill, an Executive would normally have set their Budget a year ago, and then we would have had a series of in-year monitoring rounds. The Committee would be briefed on those at each stage, and there would be engagement with the Committee on the expenditure decisions in those monitoring rounds. The Budget Bill should be just a matter of putting legislative authority on a series of processes on which there has been engagement with the Committee. That would not have been with only this Committee; each Department would have engaged with its Committee. As Joanne said, however, this has been forced on us by the timings this year.

Mr Brett: On the back of Gerry's question, which outstanding public-sector pay awards have not been included in the affordability envelope and the Minister's written ministerial statement on Thursday?

Ms McBurney: Every Department has received funding for some of the pay awards that it identified. It would not be right to cut across the Executive's decisions and go into individual awards that were not made, but every Department has received funding for pay awards, and the Departments that are in overspend have received funding for that. It is for individual Ministers to decide how that money is distributed. They have received one resource departmental expenditure limit (DEL) allocation. It has not been split between pay and overspend; they can manage that through the remaining weeks of the financial year.

Mr Brett: In her written ministerial statement, the Minister said that she regrets the fact that the package will not settle all outstanding pay claims. Given that she said that it will not settle the claims, can you give us details of what claims, in the Minister's view, will be settled?

Ms McBurney: Departments have asked for more money than was available, and the Executive have made decisions on how it should be allocated. There are the unions' expectations and there is what

will be possible within the funding envelope. The funding envelope that was received as part of the financial package was not enough to cover every Department's ask or to go close to what unions expect. That is unfortunate, but it is the reality.

Miss Brogan: I thank the three of you for coming to give the briefing this morning. I appreciate the fact that you are working under exceptional circumstances and at pace to bring this forward. If the Budget Bill is not granted accelerated passage by the Assembly, what consequence will that have on Departments and particularly, as Gerry and Phillip raised, on public-sector pay and the £688 million that the Minister announced last week? Will it put that in jeopardy?

Ms McBurney: Yes, it will. As I said, we will not be able to move money from the Consolidated Fund into some Departments' bank accounts. The cash for public-sector pay awards may not be paid over until the next financial year, just down to timings. However, it would be a very difficult decision for an accounting officer to take to start pay negotiations without knowing that it had the Assembly's authority to spend money on those pay awards, so, yes, it could put the money in jeopardy if the Bill did not proceed through the Assembly.

Miss Brogan: You gave the examples of the Department of Education and the Department for Communities; they would be under serious pressure without the Bill passing.

Mr Armstrong: Those are two of the Departments that are most at risk most early.

Miss Brogan: I appreciate that, and I look forward to having some information on the Consolidated Fund. It is very detailed, and I suppose that it is for people watching, too.

Mr Tennyson: Thank you to the officials for coming along today. I know that this is an unsatisfactory process, but you have had to work at pace, and it is right that we recognise that.

I appreciate that the Vote on Account is to give the Ministers, the Committee and the Assembly space for proper scrutiny, but I emphasise that it is important that that process moves at pace, because it represents 65% of a Budget last year that was already insufficient in some cases. There were freezes on recruitment and so on that can be unlocked only when we have the Budget. I put that on record.

I welcome Nicola Brogan's point and the clarity on public-sector pay. In your assessment, what might be our risk of underspend in capital and resource at 31 March?

Ms McBurney: I hope that the risk of underspend is low. We have allocated all the capital funding that we have available; the Executive decided on that last week. All our resource funding has now been allocated. We need to be careful about that, and we will work with Departments to monitor it as we go through the year. We will have the usual carry-forward arrangements on capital DEL, but unfortunately, because the additional funding of the financial package came through a reserve claim, we will not have that carry-forward for it under the Budget exchange scheme. We have therefore asked, and the Executive have agreed, that Departments keep in touch with DOF to inform us of any underspends that emerge.

(The Deputy Chairperson [Ms Forsythe] in the Chair)

Mr Frew: Like Nicola and Eóin, I have deepest sympathies for you guys. You have been put in this position through no fault of your own. I get that 100%.

I take it that you would have, or have already, sent a financial paper to the NIO before the Executive were re-formed. If so, is it different from the one that the Finance Minister has given to the Executive?

Ms McBurney: We sent a paper to the Secretary of State earlier in the year on the 2023-24 allocations, mostly on capital allocations. The Secretary of State decided not to make any capital allocations, on the basis that that funding could be used to address underspends. We did not send one at the end of the year. The problem with the Budget Bill is that, while we had been pushing the NIO to take a Budget Bill through from late November or early December, we had no clarity on what funding would be available. Therefore, one of the big questions for the Northern Ireland Office was this: what are you going to do about the level of overspends that Departments have? We could not have prepared a Bill, because, at that point, we did not know what funding was available. It was only last

week that we got confirmation from the Chief Secretary to the Treasury of how much funding we were getting.

Mr Frew: OK. I get that the 65% in the Bill for the next financial year gives you a wee bit more latitude and a wee bit more time on the Budget (No. 2) Bill, which I am sure will be fun. Is there any violence being done to any Minister's Department that we should be concerned about? Is it just a copy and paste of last year's Budget and then 65% of that?

Mr Armstrong: Basically, yes. It is a purely mathematical formula. To deviate from that at all would be to step into decision-making and setting a Budget, which is very definitely not what this is. It is just a mathematical formula: 65% is applied to the provisions that were in the Budget Act for 2023-24, and then that sum is provided for 2024-25.

Mr Frew: So, no real scoping exercise has been done on the needs of Departments with regard to staff and a pay uplift?

Mr Armstrong: That will all be part of the Budget-setting process, as opposed to the Vote on Account.

Mr Frew: You have indicated that Communities and Education are the two Departments that are at risk of running out of money. Have they indicated why they are at risk?

Mr Armstrong: It is basically because their spending profiles for 2023-24 are significantly higher than what was in the Budget that the Secretary of State set back in April 2023. We have been monitoring their forecast expenditure on a monthly basis, and it has been clear that they are on higher spending profiles.

Ms McBurney: It is worth saying, particularly because it relates to the Department for Communities, that the Budget Bill does not cover just its DEL spend, which the Executive decide; it covers annually managed expenditure, which includes benefits etc. So, it needs things to be paid out more quickly. It is a Department with a big budget that is outside its control.

Mr Frew: That is interesting, because the impact on the output of the Department for Communities could affect more people and not just staff.

Mr Armstrong: That is right, and the timing has an effect as well. For a lot of Departments, the big cash requirement comes at the end of the month: to pay salaries, frankly. The Department for Communities is different in that the payment of benefits, such as housing benefit, is required on an ongoing basis throughout the month. So, you are quite right that that would be a risk.

Mr Frew: Would the logic follow that, if they are running out of money in this financial year and we have basically copy and pasted over to next year and the 65% is ongoing, that should get us to the summer?

Mr Armstrong: It is 65% of the new totals. It is not 65% of the Budget that the Secretary of State set back in April; it is 65% of the totals that are in the new Bill.

Mr Frew: Yes, but there has been no real deviation or change.

Ms McBurney: No, other than Departments getting any overspends and the money for pay in the new totals. We have built in the headroom so there is money in there. The 65% should be plenty to get Departments through until the Main Estimates and associated Budget Bill go through. With the 65%, we do not foresee any Department running out of cash. It just gives a bit of extra room to let the Executive take decisions on the Budget. There should be sufficient money there for Departments.

Mr Frew: I understand why we would not run out of money if we have 65% of our Budget going forward, but was there a risk of Departments running out of money next year if we had set it at 45%?

Mr Armstrong: Not if the Budget was set within the normal timescale and the Budget (No. 2) Bill and the Main Estimates were brought to the Assembly in the normal time. It is about the timing of the Budget and the Budget Bill and not about the spending profile, if that makes sense.

Mr Frew: OK. Thank you very much.

The Deputy Chairperson (Ms Forsythe): There are no further questions. Thanks very much to the officials for this session.