



Northern Ireland  
Assembly

# Report on the Estimates of the Northern Ireland Audit Office and the Northern Ireland Public Services Ombudsman 2020-21

**Together with related correspondence considered by the Committee.**

**Ordered by the Audit Committee to be printed on 10 September 2020**

**Report: NIA 41/17-22 Audit Committee**

## Committee Powers and Membership

1. The Audit Committee is a Standing Committee of the Northern Ireland Assembly established in accordance with Section 66 of the Northern Ireland Act 1998 and Assembly Standing Order No. 58. The Committee has 5 members including a Chairperson and Deputy Chairperson and a quorum of 2.
2. The Committee:
  - Exercises the functions mentioned in Section 66(1) of the Northern Ireland Act 1998. The Committee therefore agrees, in place of the Department of Finance (DoF), the estimates of the Northern Ireland Audit Office (NIAO) and lays them before the Assembly;
  - Is responsible for tabling a motion for a resolution of the Assembly relating to the salary payable under Article 4(1) of the Audit (Northern Ireland) Order 1987 to the holder of the office of the Comptroller and Auditor General (C&AG);
  - Exercises the functions mentioned in sub-paragraphs 18(2) and (4) of Schedule 1 to the Public Services Ombudsman Act (Northern Ireland) 2016 in respect of the Northern Ireland Public Services Ombudsman (NIPSO); and
  - May exercise the power in Section 44(1) of the Northern Ireland Act 1998.
3. The Chairperson of the Audit Committee also has a lead role in the recruitment of the C&AG.
4. In 2016, the Northern Ireland Assembly Commission (NIAC) and the DoF sought to reflect the constitutional independence of the Assembly from the Executive. This led to the development of a draft methodology/protocol for setting the Commission's budget. The methodology sets out an approach that is akin to the approach adopted for the NIAO and NIPSO, whereby the Audit Committee provides scrutiny and challenge to the Commission's expenditure plans and reports accordingly, in recognition of the independence of the Commission. The Committee fulfils this role in place of the DoF.
5. The membership of the Committee is as follows:

Mr Daniel McCrossan (Chairperson)

Ms Joanne Bunting<sup>1</sup> (Deputy Chairperson)

Mr Jim Allister<sup>2</sup>

Mr Alan Chambers

Ms Emma Sheerin

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<sup>1</sup> Mr Andrew Muir left the Committee on 16 April 2020. Ms Joanne Bunting replaced Mr Muir as Deputy Chairperson

<sup>2</sup> Mr Jim Allister was appointed a member of the Committee from 16 June 2020

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## **Introduction**

1. Article 6(2) of the Audit (Northern Ireland) Order 1987 provides for the C&AG to prepare for each financial year an estimate of the use of resources by the NIAO.
2. Section 66 of the Northern Ireland Act 1998, and Standing Order 58(1), provide for the Assembly's Audit Committee (in place of the DoF) to lay that estimate before the Assembly. The Committee may agree modifications to the estimate with the C&AG before laying the estimate in the Assembly. In carrying out this function the Committee has regard to the advice of the Assembly's Public Accounts Committee (PAC) and the DoF.
3. Paragraph 18 of Schedule 1 to the Public Services Ombudsman Act (Northern Ireland) 2016 provides for the Ombudsman to prepare for each financial year, other than the first, an estimate of the use of resources by the office of the Ombudsman. That estimate must be submitted to the Assembly's Audit Committee (in place of the DoF). The Committee in considering that estimate must have regard to the advice of the DoF. The estimate is, subject to any modification agreed between the Audit Committee and the Ombudsman, laid before the Assembly by the Committee.
4. This report sets out, at Appendix 1 and 2, the agreed estimates for both the NIAO and NIPSO for 2020-21 (note: the NIAC estimate 2020-21 is not included in this report given that the current draft protocol for setting the Commission's budget differs in that regard to arrangements for the NIAO and NIPSO. Moreover, the Committee's functions in respect of agreeing the NIAC budgets and estimates have not yet been codified in statute or in Assembly Standing Orders).

## **Background to the current estimates**

5. The Committee began its scrutiny of the draft Budgets 2020-21 for the NIAO and NIPSO at its meeting on 13 February 2020. The Committee fulfils this role in place of the DoF in recognition of the independence of the non-Ministerial bodies.
6. The Committee received written submissions and took oral evidence from both the NIAO and NIPSO on: their respective draft corporate/strategic plans; their 2019-20 year-end position; and their preparation for draft Budget plans 2020-21.
7. On Thursday 5 March 2020, the Committee agreed its report on the draft Budget 2020-21 position for the NIAO, NIPSO and NIAC (available at: <http://www.niassembly.gov.uk/globalassets/documents/committees/2017-2022/audit/reports/session-2019-2020/audit-committee-report-nia-10-17-22.pdf>). The report, which was laid in the Assembly Business Office, circulated to all Assembly Members and sent to the DoF, confirmed that the Committee

had agreed that the Executive's budget should make provision for the figures as set out in the report.

8. Arising from its scrutiny of the NIAO's draft budget plan for 2020-21, and having regard to the advice of the DoF and PAC, the Audit Committee agreed that, the Executive's draft Budget 2020-21 should make provision for the NIAO having a Resource budget of £10,965K and a Capital budget of £330K in 2020-21. It was subsequently noted by the Committee that the resource budget amount was the gross resource expenditure and that the figure announced in the Executive's budget 2020-21 would be the Non Ring-Fenced Resource Departmental Expenditure Limit (RDEL).
9. Arising from its scrutiny of the NIPSO's budget plan for 2020-21 and having regard to the advice of the DoF, the Audit Committee agreed that the Executive's draft Budget 2020-21 should make provision for the NIPSO having a Resource budget of £3,319K and a Capital budget of £90K in 2020-21. It was subsequently noted by the Committee that this amount of resource budget was the Non Ring-Fenced RDEL and as per the figures announced in the Executive's budget 2020-21.
10. The figures agreed by the Audit Committee for the NIAO and NIPSO were subsequently included in the Executive's final Budget 2020-21 which was announced by the Finance Minister on 31 March 2020. This can be found at: <https://www.finance-ni.gov.uk/publications/budget-2020-21>

## **The Estimate Process 2020-21**

11. It was anticipated that the Main Estimates process, which gives legal effect to the Executive's Budget, would be concluded, as normal, ahead of the Assembly summer recess; however, this process was postponed due to the public health crisis. On 7 August 2020, the DoF wrote to advise that the Main Estimates will be brought to the Assembly in September (Appendix 3).

## **NIAO Estimate 2020-21**

12. The C&AG has prepared an estimate of the use of resources by the NIAO for 2020-21 and this was submitted to the Committee on 7 August 2020. The estimate includes a request for resources by the NIAO for "audit and assurance services; promoting economy, efficiency and effectiveness in the use of public funds and resources; conducting exercises to assist in fraud prevention and detection; severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus Covid-19 pandemic; administration and related services and associated non-cash items."
13. The estimate is attached at Appendix 1 and is consistent with the figures set out in the Executive's Budget document, as explained in the correspondence from the DoF dated 7 August 2020 and the accompanying reconciliation information provided by way of explanation by the Department in this correspondence (Appendix 3).

14. As per agreed protocols, the Audit Committee gives due regard to advice from both the DoF and PAC on the NIAO estimate. The advice provided is included at Appendix 3. In the correspondence from the DoF dated 7 August 2020, the Department has referred to comments which it provided on 26 February 2020 in relation to the NIAO's draft Budget 2020-21. A view on the NIAO's draft estimate 2020-21 was also sought from the PAC and, given the tight timetable indicated by the DoF, the Audit Committee agreed the estimate subject to any advice received from the PAC<sup>3</sup>.

### **NIPSO Estimate 2020-21**

15. The Ombudsman has prepared an estimate of the use of resources by the NIPSO for 2020-21. The estimate provides for expenditure by the NIPSO on "investigating complaints of injustice suffered through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools; investigating and adjudicating on complaints on local government ethical standards against councillors and return of unspent funding; severance payments; expenditure in response to the coronavirus Covid-19 pandemic; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; backdated holiday compensation payments and related services and associated non-cash items."
16. The estimate, which was provided by the NIPSO on 6 August 2020, is attached at Appendix 2 and is consistent with the figures set out in the Executive's Budget document, as explained in the correspondence from the DoF dated 7 August 2020 and the accompanying reconciliation information provided by way of explanation by the Department in this correspondence (Appendix 3).
17. As per agreed protocols, the Audit Committee gives due regard to advice from the DoF on the NIPSO estimate. The advice provided is referred to in correspondence from the Department dated 7 August 2020 at Appendix 3. The DoF has referred to comments previously provided by the Department on 26 February 2020 in relation to the NIPSO's draft Budget 2020-21.

### **Committee consideration**

18. The Audit Committee has therefore considered the draft estimates 2020-21 from the NIAO and NIPSO alongside correspondence from the DoF (in particular the reconciliation explanation provided). It was noted that the figures in the estimates reflect the figures agreed previously by the Audit Committee in its report on the draft budgets for the NIAO and NIPSO (see link at paragraph 7 above).

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<sup>3</sup> At its meeting on 10 September 2020, the Public Accounts Committee agreed that its view reached on 20 February 2020 remained unchanged and that it had no further comment to make in relation to the NIAO's Budget 2020-21

19. While the figures contained within the estimates were agreed by the Committee at the budget planning stage, in pursuance of its statutory functions, the Committee still required to complete the process of agreeing and laying the estimates. Given that this was essentially a technical exercise on this occasion, the Chairperson of the Audit Committee proposed that the necessary decisions be made under the provisions of temporary Standing Order 115(9) – whereby it is possible for a Standing Committee to make a decision without holding a Committee meeting. The Committee consequently agreed this report for publication and laying in the Assembly.

## **Conclusion**

20. The publication of this report therefore gives effect to the Committee's function of laying the estimates of the NIAO and NIPSO before the Assembly. The Audit Committee will forward the estimates to the DoF so that they can be included within the Main Estimates 2020-21.



## Appendix 1

# Northern Ireland Audit Office Estimates 2020-21



**NORTHERN IRELAND AUDIT OFFICE**

**Introduction**

1. The Northern Ireland Audit Office provides independent assurance on the proper accounting for public expenditure, revenue, assets and liabilities, including compliance with laws and regulations; promotes economy, efficiency and effectiveness in the use of public resources and undertakes exercises to assist in the prevention and detection of fraud.
2. Symbols are explained in the guide at the front of the volume.

## Part I

£

RfR A: **Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.**

**Net Resource Requirement**

**8,165,000**

**Net Cash Requirement**

**8,320,000**

Amounts required in the year ending 31 March 2021 for use by the **Northern Ireland Audit Office** on:

RfR A: **Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources:**

For expenditure by the Northern Ireland Audit Office on audit and assurance services; promoting economy, efficiency and effectiveness in the use of public funds and resources; conducting exercises to assist in fraud prevention and detection; severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus Covid-19 pandemic; administration and related services and associated non-cash items.

The **Comptroller and Auditor General for Northern Ireland** will account for this Estimate.

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	8,165,000	6,483,000	1,682,000
Net Cash Requirement	8,320,000	6,825,000	1,495,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2020-21								2019-20	2018-19	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>									
-	10,965	-	10,965	2,800	8,165	330	-	6,824	6,931	
<b>Departmental Expenditure in DEL:</b>										
A-1:	Audit and Assurance Services									
-	10,965	-	10,965	2,800	8,165	330	-	6,824	6,931	
<b>Total:</b>	-	10,965	-	10,965	2,800	8,165	330	-	6,824	6,931

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

<b>Resource to Cash Reconciliation</b>								
					<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>	
<b>Net Resource Requirement</b>					<b>8,165</b>	<b>6,824</b>	<b>6,931</b>	
<b>Capital Items</b>								
Capital					330	200	45	
<b>Net Capital</b>					<b>330</b>	<b>200</b>	<b>45</b>	
<b>Accruals to Cash Adjustments</b>								
Depreciation, impairments and revaluations					-175	-140	-134	
Movement in working capital					-	300	-290	
Use of provisions					-	-	16	
<b>Total Accruals to Cash Adjustments</b>					<b>-175</b>	<b>160</b>	<b>-408</b>	
<b>Net Cash Requirement</b>					<b>8,320</b>	<b>7,184</b>	<b>6,568</b>	

**Part III: Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to accruing resources, the following income and receipts relate to **the Northern Ireland Audit Office** and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	<b>2020-21</b>		<b>2019-20</b>		<b>2018-19</b>	
	<b>Provision</b>		<b>Provision</b>		<b>Outturn</b>	
	<b>Income</b>	<i>Receipts</i>	<b>Income</b>	<i>Receipts</i>	<b>Income</b>	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	1	<i>1</i>
Operating income and receipts - excess accruing resources	-	-	-	-	60	<i>23</i>
<b>Total:</b>	-	-	-	-	<b>61</b>	<b><i>24</i></b>

## Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	8,165	6,824	6,931
Consolidated Fund Extra Receipts in the SoCNE	-	-	-61
Consolidated Fund Standing Services	160	160	160
<b>Total Net Administration Costs</b>	<b>8,325</b>	<b>6,984</b>	<b>7,030</b>
<b>Net Operating Cost</b>	<b>8,325</b>	<b>6,984</b>	<b>7,030</b>
<b>Net Resource Requirement</b>	<b>8,165</b>	<b>6,824</b>	<b>6,931</b>
<b>Resource Budget</b>	<b>8,325</b>	<b>6,746</b>	<b>7,030</b>

<b>Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets</b>			<b>£'000</b>
	<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>
<b>Net Resource Requirement (Estimates)</b>	<b>8,165</b>	<b>6,824</b>	<b>6,931</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-61
Consolidated Fund Standing Services	160	160	160
<b>Net Operating Cost (Accounts)</b>	<b>8,325</b>	<b>6,984</b>	<b>7,030</b>
<i>Adjustments to remove:</i>			
Research and Development (R&D) expenditure	-	-238	-
<b>Resource Budget</b>	<b>8,325</b>	<b>6,746</b>	<b>7,030</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,325	6,746	7,046
Annually Managed Expenditure (AME)	-	-	-16

<b>Reconciliation of Capital Expenditure between Estimates and Budgets</b>				<b>£'000</b>
	<b>2020-21</b>		<b>2019-20</b>	<b>2018-19</b>
	<b>Provision</b>		<b>Provision</b>	<b>Outturn</b>
<b>Net Capital (Estimates)</b>	<b>330</b>		<b>200</b>	<b>45</b>
<i>Adjustments to include:</i>				
Research and Development (R&D) expenditure	-		238	-
<b>Capital Budget</b>	<b>330</b>		<b>438</b>	<b>45</b>
<i>Of which:</i>				
Departmental Expenditure Limit (DEL)	330		438	45
Annually Managed Expenditure (AME)	-		-	-



## Analysis of Accruing Resources

£'000

		2020-21 Provision		2019-20 Provision		2018-19 Outturn	
		Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>							
Audit and Assurance Services		2,775	-	2,655	-	2,672	-
Rental Income		25	-	90	-	48	-
<b>Total for RfR A:</b>	*	<b>2,800</b>	<b>-</b>	<b>2,745</b>	<b>-</b>	<b>2,720</b>	<b>-</b>
*	Amount that may be applied as operating accruing resources arising from the provision of audit and assurance services; data matching exercises; recoupment of salary and associated costs for seconded staff; recovery of administration costs; rental income; related income and sundry receipts.						

## Analysis of Consolidated Fund Extra Receipts (CFERs)

£'000

In addition to accruing resources, the following income and receipts relate to the Northern Ireland Audit Office and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2020-21		2019-20		2018-19	
	Provision		Provision		Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Income not classified as accruing resources	-	-	-	-	1	<i>1</i>
Excess accruing resources	-	-	-	-	60	<i>23</i>
<b>Total:</b>	-	-	-	-	<b>61</b>	<b><i>24</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the **Comptroller and Auditor General for Northern Ireland, Mr Kieran Donnelly**, as Accounting Officer for the **Northern Ireland Audit Office** with responsibility for preparing this Estimate.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the **Office's** assets, are set out in Managing Public Money Northern Ireland.

### Note to the Estimate:

**£'000**

1. The provision sought for 2020-21 is 19.7% higher than the final net provision for 2019-20.



Northern Ireland  
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## Appendix 2

Northern Ireland Public Services Ombudsman  
Estimates 2020-21

## NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN

### Introduction

1. The Office of the Northern Ireland Public Services Ombudsman investigates complaints from individuals who claim to have suffered injustice through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools and investigates and adjudicates on local government ethical standards complaints against councillors.

<b>Part I</b>				<b>£</b>
<b>RfR A:</b>	<b>Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.</b>			<b>x</b>
<b>Net Resource Requirement</b>				<b>3,279,000</b>
<b>Net Cash Requirement</b>				<b>3,254,000</b>
<b>Amounts required in the year ending 31 March 2021 for use by the Northern Ireland Public Services Ombudsman on:</b>				
<b>RfR A:</b>	<b>Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards:</b>			
<p>For expenditure by the Northern Ireland Public Services Ombudsman on investigating complaints of injustice suffered through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools; investigating and adjudicating on complaints on local government ethical standards against councillors and return of unspent funding; severance payments; expenditure in response to the coronavirus Covid-19 pandemic; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; backdated holiday compensation payments and related services and associated non-cash items.</p>				
<b>The Northern Ireland Public Services Ombudsman will account for this Estimate.</b>				
		<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
<b>RfR A:</b>		-	-	-
<b>Net Resource Requirement</b>		3,279,000	1,982,000	1,297,000
<b>Net Cash Requirement</b>		3,254,000	2,674,000	580,000
21				

**Part II: Subhead Detail and Resource to Cash Reconciliation****£'000**

2020-21								2019-20	2018-19	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.</b>										
-	3,405	-	3,405	126	3,279	90	-	2,643	2,591	
<b>Departmental Expenditure in DEL:</b>										
A-1:	Investigation and Adjudication									
-	3,405	-	3,405	126	3,279	90	-	2,614	2,577	
<b>Annually Managed Expenditure (AME):</b>										
A-2:	Investigation and Adjudication									
-	-	-	-	-	-	-	-	15	-	
<b>Non-Budget:</b>										
A-3:	Notional Charges									
-	-	-	-	-	-	-	-	14	14	
<b>Total:</b>	<b>-</b>	<b>3,405</b>	<b>-</b>	<b>3,405</b>	<b>126</b>	<b>3,279</b>	<b>90</b>	<b>-</b>	<b>2,643</b>	<b>2,591</b>
22										

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

<b>Resource to Cash Reconciliation</b>								
					<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>	
<b>Net Resource Requirement</b>					<b>3,279</b>	<b>2,643</b>	<b>2,591</b>	
<b>Capital Items</b>								
Capital					90	1,020	84	
<b>Net Capital</b>					<b>90</b>	<b>1,020</b>	<b>84</b>	
<b>Accruals to Cash Adjustments</b>								
Depreciation, impairments and revaluations					-115	-49	-18	
New provisions and adjustments to previous provisions					-	-15	-	
Notional charges					-	-14	-14	
Movement in working capital					-	-20	-22	
<b>Total Accruals to Cash Adjustments</b>					<b>-115</b>	<b>-98</b>	<b>-54</b>	
<b>Net Cash Requirement</b>					<b>3,254</b>	<b>3,565</b>	<b>2,621</b>	



**Part III: Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to accruing resources, the following income and receipts relate to the Northern Ireland Public Services Ombudsman and are payable to the Consolidated Fund  
(*cash receipts being shown in italics*):

	2020-21		2019-20		2018-19	
	Provision		Provision		Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	2	6
<b>Total:</b>	-	-	-	-	2	6

**Main Estimate, 2020-21, NIPSO**

**Statement of Comprehensive Net Expenditure**

**£'000**

	<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>
<b>Net Programme Costs</b>			
Request for Resources A	3,279	2,643	2,591
Consolidated Fund Extra Receipts in the SoCNE	-	-	-2
Consolidated Fund Standing Services	155	52	132
<b>Total Net Programme Costs</b>	<b>3,434</b>	<b>2,695</b>	<b>2721</b>
<b>Net Operating Cost</b>	<b>3,434</b>	<b>2,695</b>	<b>2,721</b>
<b>Net Resource Requirement</b>	<b>3,279</b>	<b>2,643</b>	<b>2,591</b>
<b>Resource Budget</b>	<b>3,434</b>	<b>2,931</b>	<b>2,707</b>

<b>Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets</b>			<b>£'000</b>
	<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>
<b>Net Resource Requirement (Estimates)</b>	<b>3,279</b>	<b>2,643</b>	<b>2,591</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-2
Consolidated Fund Standing Services	155	52	132
<b>Net Operating Cost (Accounts)</b>	<b>3,434</b>	<b>2,695</b>	<b>2,721</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-	-14	-14
Capital grants and community asset transfers	-	250	-
<b>Resource Budget</b>	<b>3,434</b>	<b>2,931</b>	<b>2,707</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	3,434	2,916	2,707
Annually Managed Expenditure (AME)	-	15	

**Reconciliation of Capital Expenditure between Estimates and Budgets****£'000**

	<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>
<b>Net Capital (Estimates)</b>	<b>90</b>	<b>1,020</b>	<b>84</b>
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	-	-250	-
<b>Capital Budget</b>	<b>90</b>	<b>770</b>	<b>84</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	90	770	84
Annually Managed Expenditure (AME)	-	-	-

## Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Investigation and Adjudication	126	-	27	-	48	-
Landlord Contribution for Building Works	-	-	250	-	-	-
<b>Total for RfR A:</b>	<b>* 126</b>	<b>-</b>	<b>277</b>	<b>-</b>	<b>48</b>	<b>-</b>
*	Amount that may be applied as operating accruing resources arising from recoupment of salary and associated costs for seconded staff;					

## Analysis of Notional Charges in Non-Budget

£'000

2020-21										2019-20	2018-19
Resources							Capital			Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>											
Investigation and Adjudication	-	-	-	-	-	-	-	-	14	14	
<b>Total RfR A:</b>	-	-	-	-	-	-	-	-	14	14	
<b>Total Notional Charges:</b>	-	-	-	-	-	-	-	-	14	14	
<b>Detail</b>											
							2020-21	2019-20	2018-19		
							Provision	Provision	Outturn		
<b>RfR A:</b>											
Audit							-	12		12	
Other							-	2		2	
<b>Total RfR A:</b>							-	14		14	
<b>Total Notional Charges:</b>							-	14		14	

## Analysis of Consolidated Fund Extra Receipts (CFERs)

£'000

In addition to accruing resources, the following income and receipts relate to the Northern Ireland Public Services Ombudsman and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2020-21		2019-20		2018-19	
	Provision		Provision		Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Excess Accruing resources	-	-	-	-	2	6
<b>Total:</b>	-	-	-	-	2	6

**Explanation of Accounting Officer Responsibilities**

The Department of Finance has appointed the Deputy Ombudsman, Mr Paul McFadden, as Interim Accounting Officer for the Northern Ireland Public Services Ombudsman with responsibility for preparing this Estimate.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Public Services Ombudsman's assets, are set out in Managing Public Money Northern Ireland.

**Note to the Estimate:**

1. The provision sought for 2020-21 is 24.1% higher than the final net provision for 2019-20.





Northern Ireland  
Assembly

## Appendix 3

Related correspondence considered by the  
Committee

**Supply**  
Second Floor,  
Clare House  
303 Airport Road,  
Belfast BT3 9ED

Tel No:07762 906554  
email: barry.armstrong@finance-ni.gov.uk



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Clairita Frazer  
Senior Assistant Assembly Clerk  
Audit Committee  
Northern Ireland Assembly  
Parliament Buildings  
Stormont  
Belfast BT4 3SW

Your Reference:

Our Reference:       FI1-20-22032

07 August 2020

Dear Clairita

**BUDGET (NO. 3) BILL AND MAIN ESTIMATES FOR NIAO, NIAC AND NIPSO**

The Main Estimates for the NI Departments would normally be laid in the Assembly in June, immediately prior to the introduction of the associated Budget (No. 2) Bill by which the Assembly would approve the issue of cash and the use of resources by all of the departments and other bodies listed in the Bill, including the NIAO, NIAC and NIPSO.

As you are aware this was not possible in 2020 due to the impact of the COVID-19 pandemic, and instead the Budget (No. 2) Act 2020 authorised a further vote on account, to allow time for the Main Estimates and a further Budget Bill to be brought to the Assembly in early September.

DoF is now in the process of preparing the Main Estimates and corresponding Budget (No. 3) Bill. For those departments and other bodies whose Budget is set by the Executive, the Main Estimates are being written to reflect the Executive's most up to date expenditure plans following the outcome of the June Monitoring Round.

However in recognition of the fact that it is the Audit Committee which sets the Budget for the NIAO, NIAC and NIPSO, I am proposing that for these three bodies the Estimates which DoF will include in the Main Estimates 2020-2021 document will instead be as per the Budget set by the Committee in its report dated 5 March 2020, and which DoF contributed to by providing comments to the Committee on 26 February 2020.

The cash, resources and accruing resources for which the Assembly's approval will be sought in the corresponding Budget (No. 3) Bill will also be written to this position.

There was some inconsistency of approach by the three bodies when they presented their evidence to the committee, so to assist I have set out a reconciliation between the amounts approved by the Committee in its 5 March report. I would like to emphasise that DoF is not attempting to change the Budget approved by the Committee in any way, it is just that the format of the Estimates document means that the figures must be presented in a consistent manner which also corresponds to the Schedules in the corresponding Budget Bill.

## **NIAO**

The Capital Budget agreed by the Committee is £330,000 (page 9 of the report) and this figure can be seen as the total at the bottom of column 7 in the Part II Subhead detail page of the proposed Main Estimate. Capital is not voted in the Budget Bill

The Resource Budget approved by the Committee is £10,965,000 (page 9 of the report). This is the gross resource expenditure, and can be seen at the bottom of column 4 in the Part II Subhead detail page of the proposed Main Estimate. The Assembly Votes resource on a net basis, so the amount which will appear in the Budget Bill will be less the net figure at the bottom of column 6 on the same table, less the two vote on accounts previously authorised in the Budget Act (NI) 2020 and the Budget (No. 2) Act (NI) 2020.

I have highlighted these in the excel template attached to this letter.

## **NIPSO**

The Capital Budget agreed by the Committee is £90,000 (page 12 of the report) and this figure can be seen as the total at the bottom of column 7 in the Part II Subhead detail page of the proposed Main Estimate. Capital is not voted in the Budget Bill

The Resource Budget approved by the Committee is £3,319,000 (page 12 of the report). This is the non ring-fenced Resource DEL budget. When the £175,000 ring-fenced Resource DEL (i.e. depreciation and impairments) is added this give a total Resource DEL figure of £3,434,000. This can be seen at the bottom of the Reconciliation of Resource between Estimates, Accounts and Budgets in the proposed Main Estimate.

The Assembly votes the Net Resource Requirement, rather than the Resource DEL Budget, so the amount which will appear in the Budget (No. 3) Bill will be the £3,279,000 Net Resource Requirement figure at the top of the same page. The reconciliation between the two is set out in the table. As with the NIAO, the corresponding figure in the Budget (No. 3) Bill will be the balance to complete excluding the two vote on accounts previously authorised in the Budget Act (NI) 2020 and the Budget (No. 2) Act (NI) 2020.

I have highlighted these in the excel template attached to this letter.

## **NIAC**

While the Committee did not state an approved Budget for the NIAC in the body of its report, the Capital Budget highlighted in Table 1, Annex B of the NIAC's submission to the Committee is £1,093,000 and this figure can be seen as the total at the bottom of column 7 in the Part II Subhead detail page of the proposed Main Estimate. Capital is not voted in the Budget Bill.

The Resource Budget highlighted in Table 1, Annex B of the NIAC's submission to the Committee is £44,847,000. This is the Resource DEL budget and can be seen at second line from bottom of the Reconciliation of Resource between Estimates, Accounts and Budgets in the proposed Main Estimate.

The Assembly votes the Net Resource Requirement, rather than the Resource DEL Budget, so the amount which will appear in the Budget (No. 3) Bill will be the £47,047,000 Net Resource Requirement figure at the top of this page. The reconciliation between the two being set out in the table. As with the other bodies, the corresponding figure in the Budget (No. 3) Bill will be the balance to complete excluding the two vote on accounts previously authorised in the Budget Act (NI) 2020 and the Budget (No. 2) Act (NI) 2020.

I have highlighted these in the excel template attached to this letter.

## **Conclusion**

I trust that this letter will assist you in briefing the Committee regarding the Main Estimates document and corresponding Budget (No. 3) Bill which DoF is intending to bring to the Assembly in September. Any changes to the budget allocations for any of these bodies which take place during the 2020-21 financial year will be handled through the Spring Supplementary Estimates in February/March 2021. If you have any further questions on any of these points please feel free to contact me.

Yours sincerely,

**BARRY ARMSTRONG**

cc Sue Gray  
Joanne McBurney  
Emer Morelli  
Shane McAteer  
Ciara McKay  
DoF Private Office  
Emer Rice  
Johnny Billsborough

**NORTHERN IRELAND AUDIT OFFICE**

**Introduction**

1. The Northern Ireland Audit Office provides independent assurance on the proper accounting for public expenditure, revenue, assets and liabilities, including compliance with laws and regulations; promotes economy, efficiency and effectiveness in the use of public resources and undertakes exercises to assist in the prevention and detection of fraud.

**Part I****£**

**RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.**

**Net Resource Requirement**

**8,165,000**

**Net Cash Requirement**

**8,320,000**

**Amounts required in the year ending 31 March 2021 for use by the Northern Ireland Audit Office on:**

**RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources:**

audit and assurance services; promoting economy, efficiency and effectiveness in the use of public funds and resources; conducting exercises to assist in fraud prevention and detection; severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus Covid-19 pandemic; administration and related services and associated non-cash items.

**The Comptroller and Auditor General for Northern Ireland will account for this Estimate.**

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
<b>RfR A:</b>			
Net Resource Requirement	8,165,000	6,483,000	1,682,000
Net Cash Requirement	8,320,000	6,825,000	1,495,000

**Part II: Subhead Detail and Resource to Cash Reconciliation**

**£'000**

										2019-20	2018-19
2020-21										Provision	Outturn
Resources						Capital					
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>										
	-	10,865	-	10,965	2,800	8,165	330	-	6,824	6,931	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Audit and Assurance Services										
	-	10,865	-	10,965	2,800	8,165	330	-	6,824	6,931	
<b>Total:</b>	-	10,865	-	10,965	2,800	8,165	330	-	6,824	6,931	



**Part II: Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>									
						<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>	
<b>Net Resource Requirement</b>							<b>8,165</b>	<b>6,824</b>	<b>6,931</b>
<b>Capital Items</b>									
Capital							330	200	45
<b>Net Capital</b>							<b>330</b>	<b>200</b>	<b>45</b>
<b>Accruals to Cash Adjustments</b>									
Depreciation, impairments and revaluations							-175	-140	-134
Movement in working capital							-	300	-290
Use of provisions							-	-	16
<b>Total Accruals to Cash Adjustments</b>							<b>-175</b>	<b>160</b>	<b>-408</b>
<b>Net Cash Requirement</b>							<b>8,320</b>	<b>7,184</b>	<b>6,568</b>

**Part III: Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to accruing resources, the following income and receipts relate to the Northern Ireland Audit Office and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2020-21		2019-20		2018-19	
	Provision		Provision		Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	1	<i>1</i>
Operating income and receipts - excess accruing resources	-	-	-	-	60	<i>23</i>
<b>Total:</b>	-	-	-	-	<b>61</b>	<b><i>24</i></b>

## Main Estimate, 2020-21, NIAO

<b>Statement of Comprehensive Net Expenditure</b>				<b>£'000</b>
	<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>	
<b>Net Administration Costs</b>				
Request for Resources A	8,165	6,824	6,931	
Consolidated Fund Extra Receipts in the SoCNE	-	-	-61	
Consolidated Fund Standing Services	160	160	160	
<b>Total Net Administration Costs</b>	<b>8,325</b>	<b>6,984</b>	<b>7,030</b>	
<b>Net Operating Cost</b>	<b>8,325</b>	<b>6,984</b>	<b>7,030</b>	
<b>Net Resource Requirement</b>	<b>8,165</b>	<b>6,824</b>	<b>6,931</b>	
<b>Resource Budget</b>	<b>8,325</b>	<b>6,746</b>	<b>7,030</b>	

Main Estimate, 2020-21, NIAO			
<b>Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets</b>	<b>£'000</b>		
	<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>
<b>Net Resource Requirement (Estimates)</b>	<b>8,165</b>	<b>6,824</b>	<b>6,931</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-61
Consolidated Fund Standing Services	160	160	160
<b>Net Operating Cost (Accounts)</b>	<b>8,325</b>	<b>6,984</b>	<b>7,030</b>
<i>Adjustments to remove:</i>			
Research and Development (R&D) expenditure	-	-238	-
<b>Resource Budget</b>	<b>8,325</b>	<b>6,746</b>	<b>7,030</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,325	6,746	7,046
Annually Managed Expenditure (AME)	-	-	-16

**Reconciliation of Capital Expenditure between Estimates and Budgets****£'000**

	<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>
<b>Net Capital (Estimates)</b>	<b>330</b>	<b>200</b>	<b>45</b>
<i>Adjustments to include:</i>			
Research and Development (R&D) expenditure	-	238	-
<b>Capital Budget</b>	<b>330</b>	<b>438</b>	<b>45</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	330	438	45
Annually Managed Expenditure (AME)	-	-	-

## Analysis of Accruing Resources

£'000

		2020-21 Provision		2019-20 Provision		2018-19 Outturn	
		Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>							
Audit and Assurance Services		2,775	-	2,655	-	2,672	-
Rental Income		25	-	90	-	48	-
<b>Total for RfR A:</b>	*	<b>2,800</b>	<b>-</b>	<b>2,745</b>	<b>-</b>	<b>2,720</b>	<b>-</b>
*	Amount that may be applied as operating accruing resources arising from the provision of audit and assurance services; data matching exercises; recoupment of salary and associated costs for seconded staff; recovery of administration costs; rental income; related income and sundry receipts.						

**Analysis of Consolidated Fund Extra Receipts (CFERs)****£'000**

In addition to accruing resources, the following income and receipts relate to the Northern Ireland Audit Office and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2020-21		2019-20		2018-19	
	Provision		Provision		Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Income not classified as accruing resources	-	-	-	-	1	<i>1</i>
Excess accruing resources	-	-	-	-	60	<i>23</i>
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61</b>	<b><i>24</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Comptroller and Auditor General for Northern Ireland, Mr Kieran Donnelly, as Accounting Officer for the Northern Ireland Audit Office with responsibility for preparing this Estimate.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the Office's assets, are set out in Managing Public Money Northern Ireland.

### Note to the Estimate:

1. The provision sought for 2020-21 is 19.7% higher than the final net provision for 2019-20.



**NORTHERN IRELAND ASSEMBLY COMMISSION**

**Introduction**

1. The Northern Ireland Assembly Commission supports Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere and enhances public awareness of and involvement in the working of the Northern Ireland Assembly.
2. Symbols are explained in the guide at the front of the volume.

## Part I

£

RfR A: **Supporting the work of the Northern Ireland Assembly.**

Net Resource Requirement	47,047,000
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Net Cash Requirement	42,240,000
----------------------	------------

Amounts required in the year ending 31 March 2021 for use by the **Northern Ireland Assembly Commission** on:

RfR A: **Supporting the work of the Northern Ireland Assembly:**

remunerating and supporting Members of the Assembly in discharging their duties in the Assembly, constituencies and elsewhere; enhancing public awareness and involvement in the working of the Assembly; hosting events; compensation and severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; related services; response to the coronavirus Covid-19 pandemic and associated non-cash items.

The **Northern Ireland Assembly Commission** will account for this Estimate.

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	47,047,000	18,886,000	28,161,000
Net Cash Requirement	42,240,000	14,813,000	27,427,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2020-21									2019-20	2018-19
Resources						Capital			Provision	Outturn
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>										
	47,153	-	-	47,153	106	47,047	1,093	-	41,968	35,795
<b>Departmental Expenditure in DEL:</b>										
A-1:	Administration and Support Services									
	44,953	-	-	44,953	106	44,847	1,093	-	36,278	34,057
<b>Annually Managed Expenditure (AME):</b>										
A-2:	Administration and Support Services									
	2,200	-	-	2,200	-	2,200	-	-	5,646	1,700
<b>Non-Budget:</b>										
A-3:	Notional Charges									
	-	-	-	-	-	-	-	-	44	38
<b>Total:</b>	<b>47,153</b>	<b>-</b>	<b>-</b>	<b>47,153</b>	<b>106</b>	<b>47,047</b>	<b>1,093</b>	<b>-</b>	<b>41,968</b>	<b>35,795</b>

5,079

0.121020778

**Part II: Subhead Detail and Resource to Cash Reconciliation****£'000****Resource to Cash Reconciliation**

	<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>
<b>Net Resource Requirement</b>	<b>47,047</b>	<b>41,968</b>	<b>35,795</b>
<b>Capital Items</b>			
Capital	1,093	262	180
Non-operating accruing resources	-	-	
<b>Net Capital</b>	<b>1,093</b>	<b>262</b>	<b>180</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	- 3,700	- 3,373	- 3,057
New provisions and adjustments to previous provisions	- 2,200	- 5,646	- 1,700
Prior period adjustments			
Notional charges	-	- 44	- 38
Other non-cash items			
Movement in working capital	-	- 250	455
Use of provisions			
Excess cash to be surrendered to the Consolidated Fund			
<b>Total Accruals to Cash Adjustments</b>	<b>- 5,900</b>	<b>- 9,313</b>	<b>- 4,340</b>
<b>Net Cash Requirement</b>	<b>42,240</b>	<b>32,917</b>	<b>31,635</b>

**Part III: Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to accruing resources, the following income and receipts relate to Northern Ireland Assembly Commission and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	<b>2020-21</b>		<b>2019-20</b>		<b>2018-19</b>	
	<b>Provision</b>		<b>Provision</b>		<b>Outturn</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income and receipts not classified as accruing resources	-	-	-	-	-	-
Operating income and receipts - excess accruing resources	-	-	-	-	31	16
<b>Total:</b>	-	-	-	-	31	16

Main Estimate, 2020-21, NIAC

<b>Statement of Comprehensive Net Expenditure</b>				<b>£'000</b>
	<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>	
<b>Net Programme Costs</b>				
Request for Resources A	47,047	41,968	35,795	
Consolidated Fund Extra Receipts in the SoCNE	-	-	- 31	
<b>Total Net Programme Costs</b>	<b>47,047</b>	<b>41,968</b>	<b>35,764</b>	
<b>Net Operating Cost</b>	<b>47,047</b>	<b>41,968</b>	<b>35,764</b>	
<b>Net Resource Requirement</b>	<b>47,047</b>	<b>41,968</b>	<b>35,795</b>	
<b>Resource Budget</b>	<b>47,047</b>	<b>41,924</b>	<b>35,726</b>	

Main Estimate, 2020-21, NIAC			
Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets	£'000		
	2020-21	2019-20	2018-19
	Provision	Provision	Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>47,047</b>	<b>41,968</b>	<b>35,795</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	- 31
<b>Net Operating Cost (Accounts)</b>	<b>47,047</b>	<b>41,968</b>	<b>35,764</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-	- 44	- 38
<b>Resource Budget</b>	<b>47,047</b>	<b>41,924</b>	<b>35,726</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	44,847	36,278	34,026
Annually Managed Expenditure (AME)	2,200	5,646	1,700

<b>Reconciliation of Capital Expenditure between Estimates and Budgets</b>					<b>£'000</b>
	<b>2020-21</b>		<b>2019-20</b>		<b>2018-19</b>
	<b>Provision</b>		<b>Provision</b>		<b>Outturn</b>
<b>Net Capital (Estimates)</b>	<b>1,093</b>		<b>262</b>		<b>180</b>
<b>Capital Budget</b>	<b>1,093</b>		<b>262</b>		<b>180</b>
<i>Of which:</i>					
Departmental Expenditure Limit (DEL)	1,093		262		180
Annually Managed Expenditure (AME)	-		-		-



## Analysis of Accruing Resources

£'000

		2020-21 Provision		2019-20 Provision		2018-19 Outturn	
		Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>							
Administration and Support Services		106	-	165	-	308	-
<b>Total for RfR A:</b>	*	<b>106</b>	<b>-</b>	<b>165</b>	<b>-</b>	<b>308</b>	<b>-</b>
*	Amount that may be applied as operating accruing resources arising from the recoupment of costs for hosted events; certain retail outlet sales; recoupment of salaries and associated costs for seconded staff and Executive Ministers; recovery of administration costs; related income and sundry receipts.						

## Analysis of Notional Charges in Non-Budget

£'000

										2019-20	2018-19
2020-21										Provision	Outturn
Resources						Capital					
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>											
Administration and Support Services	-	-	-	-	-	-	-	-	44	38	
<b>Total RfR A:</b>	-	-	-	-	-	-	-	-	44	38	
<b>Total Notional Charges:</b>	-	-	-	-	-	-	-	-	44	38	
<b>Detail</b>											
							<b>2020-21 Provision</b>	<b>2019-20 Provision</b>		<b>2018-19 Outturn</b>	
<b>RfR A:</b>											
Audit							-	44		38	
Other							-	-		-	
<b>Total RfR A:</b>							-	44		38	
<b>Total Notional Charges:</b>							-	44		38	

## Analysis of Consolidated Fund Extra Receipts (CFERs)

£'000

In addition to accruing resources, the following income and receipts relate to Northern Ireland Assembly Commission and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2020-21		2019-20		2018-19	
	Provision		Provision		Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Non-retainable income	-	-	-	-	-	-
Operating income and receipts - excess accruing resources	-	-	-	-	31	16
<b>Total:</b>	-	-	-	-	31	16

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Clerk/Chief Executive, Mrs Lesley Hogg, as Accounting Officer for the Northern Ireland Assembly Commission with responsibility for preparing this Estimate.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Assembly Commission's assets, are set out in Managing Public Money Northern Ireland.

### Note to the Estimate:

£'000

1. The provision sought for 2020-21 is 12.1% higher than the final net provision for 2019-20.

**NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN**

**Introduction**

1. The Office of the Northern Ireland Public Services Ombudsman investigates complaints from individuals who claim to have suffered injustice through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools and investigates and adjudicates on local government ethical standards complaints against councillors.

<b>Part I</b>				<b>£</b>
<b>RfR A:</b>	<b>Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.</b>			
<b>Net Resource Requirement</b>				<b>3,279,000</b>
<b>Net Cash Requirement</b>				<b>3,254,000</b>
<b>Amounts required in the year ending 31 March 2021 for use by the Northern Ireland Public Services Ombudsman on:</b>				
<b>RfR A:</b>	<b>Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards:</b>			
<p>For expenditure by the Northern Ireland Public Services Ombudsman on investigating complaints of injustice suffered through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools; investigating and adjudicating on complaints on local government ethical standards against councillors and return of unspent funding; severance payments; expenditure in response to the coronavirus Covid-19 pandemic; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; backdated holiday compensation payments and related services and associated non-cash items.</p>				
The Northern Ireland Public Services Ombudsman will account for this Estimate.				
				<b>£</b>
		<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
RfR A:				
Net Resource Requirement		3,279,000	1,982,000	1,297,000
Net Cash Requirement		3,254,000	2,674,000	580,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

										2019-20	2018-19
2020-21										Provision	Outturn
Resources						Capital					
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.</b>										
	-	3,405	-	3,405	126	3,279	90	-	2,643	2,591	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Investigation and Adjudication										
	-	3,405	-	3,405	126	3,279	90	-	2,614	2,577	
<b>Annually Managed Expenditure (AME):</b>											
A-2:	Investigation and Adjudication										
	-	-	-	-	-	-	-	-	15	-	
<b>Non-Budget:</b>											
A-3:	Notional Charges										
	-	-	-	-	-	-	-	-	14	14	
<b>Total:</b>	-	3,405	-	3,405	126	3,279	90	-	2,643	2,591	

<b>Resource to Cash Reconciliation</b>									
						<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>	
<b>Net Resource Requirement</b>						<b>3,279</b>	<b>2,643</b>	<b>2,591</b>	
<b>Capital Items</b>									
Capital						90	1,020	84	
<b>Net Capital</b>						<b>90</b>	<b>1,020</b>	<b>84</b>	
<b>Accruals to Cash Adjustments</b>									
Depreciation, impairments and revaluations						-115	-49	-18	
New provisions and adjustments to previous provisions						-	-15	-	
Notional charges						-	-14	-14	
Movement in working capital						-	-20	-22	
<b>Total Accruals to Cash Adjustments</b>						<b>-115</b>	<b>-98</b>	<b>-54</b>	
<b>Net Cash Requirement</b>						<b>3,254</b>	<b>3,565</b>	<b>2,621</b>	



**Part III: Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to accruing resources, the following income and receipts relate to the Northern Ireland Public Services Ombudsman and are payable to the Consolidated Fund  
(*cash receipts being shown in italics*):

	2020-21		2019-20		2018-19	
	Provision		Provision		Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	2	6
<b>Total:</b>	-	-	-	-	<b>2</b>	<b>6</b>

<b>Statement of Comprehensive Net Expenditure</b>				<b>£'000</b>
	<b>2020-21</b>	<b>2019-20</b>	<b>2018-19</b>	
	<b>Provision</b>	<b>Provision</b>	<b>Outturn</b>	
<b>Net Programme Costs</b>				
Request for Resources A	3,279	2,643	2,591	
Consolidated Fund Extra Receipts in the SoCNE	-	-	-2	
Consolidated Fund Standing Services	155	52	132	
<b>Total Net Programme Costs</b>	<b>3,434</b>	<b>2,695</b>	<b>2721</b>	
<b>Net Operating Cost</b>	<b>3,434</b>	<b>2,695</b>	<b>2,721</b>	
<b>Net Resource Requirement</b>	<b>3,279</b>	<b>2,643</b>	<b>2,591</b>	
<b>Resource Budget</b>	<b>3,434</b>	<b>2,931</b>	<b>2,707</b>	

## Main Estimate, 2020-21, NIPSO

<b>Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets</b>	<b>£'000</b>		
	<b>2020-21 Provision</b>	<b>2019-20 Provision</b>	<b>2018-19 Outturn</b>
<b>Net Resource Requirement (Estimates)</b>	<b>3,279</b>	<b>2,643</b>	<b>2,591</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-2
Consolidated Fund Standing Services	155	52	132
<b>Net Operating Cost (Accounts)</b>	<b>3,434</b>	<b>2,695</b>	<b>2,721</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-	-14	-14
Capital grants and community asset transfers	-	250	-
<b>Resource Budget</b>	<b>3,434</b>	<b>2,931</b>	<b>2,707</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	3,434	2,916	2,707
Annually Managed Expenditure (AME)	-	15	-

<b>Reconciliation of Capital Expenditure between Estimates and Budgets</b>				<b>£'000</b>
	<b>2020-21</b>		<b>2019-20</b>	
	<b>Provision</b>		<b>Provision</b>	<b>2018-19</b>
				<b>Outturn</b>
<b>Net Capital (Estimates)</b>	<b>90</b>		<b>1,020</b>	<b>84</b>
<i>Adjustments to include:</i>				
Capital grants and community asset transfers	-		-250	-
<b>Capital Budget</b>	<b>90</b>		<b>770</b>	<b>84</b>
<i>Of which:</i>				
Departmental Expenditure Limit (DEL)	90		770	84
Annually Managed Expenditure (AME)	-		-	-

<b>Reconciliation of Capital Expenditure between Estimates and Budgets</b>				<b>£'000</b>
	<b>2020-21</b>		<b>2019-20</b>	
	<b>Provision</b>		<b>Provision</b>	<b>2018-19</b>
				<b>Outturn</b>
<b>Net Capital (Estimates)</b>	<b>90</b>		<b>1,020</b>	<b>84</b>
<i>Adjustments to include:</i>				
Capital grants and community asset transfers	-		-250	-
<b>Capital Budget</b>	<b>90</b>		<b>770</b>	<b>84</b>
<i>Of which:</i>				
Departmental Expenditure Limit (DEL)	90		770	84
Annually Managed Expenditure (AME)	-		-	-

## Analysis of Accruing Resources

£'000

		2020-21 Provision		2019-20 Provision		2018-19 Outturn	
		Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>							
Investigation and Adjudication		126	-	27	-	48	-
Landlord Contribution for Building Works		-	-	250	-	-	-
<b>Total for RfR A:</b>		<b>* 126</b>	<b>-</b>	<b>277</b>	<b>-</b>	<b>48</b>	<b>-</b>
*	Amount that may be applied as operating accruing resources arising from recoupment of salary and associated costs for seconded staff.						

## Analysis of Notional Charges in Non-Budget

£'000

2020-21										2019-20	2018-19
Resources							Capital			Provision	Outturn
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>											
Investigation and Adjudication											
-	-	-	-	-	-	-	-	14	14		
<b>Total RfR A:</b>										<b>14</b>	<b>14</b>
<b>Total Notional Charges:</b>										<b>14</b>	<b>14</b>
<b>Detail</b>											
					<b>2020-21</b>	<b>2019-20</b>	<b>2018-19</b>				
					<b>Provision</b>	<b>Provision</b>	<b>Outturn</b>				
<b>RfR A:</b>											
Audit										-	12
Other										-	2
<b>Total RfR A:</b>										<b>-</b>	<b>14</b>
<b>Total Notional Charges:</b>										<b>-</b>	<b>14</b>

**Analysis of Consolidated Fund Extra Receipts (CFERs)****£'000**

In addition to accruing resources, the following income and receipts relate to the Northern Ireland Public Services Ombudsman and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2020-21		2019-20		2018-19	
	Provision		Provision		Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Excess Accruing resources	-	-	-	-	2	6
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>6</b>



**Explanation of Accounting Officer Responsibilities**

The Department of Finance has appointed the Deputy Ombudsman, Mr Paul McFadden, as Interim Accounting Officer for the Northern Ireland Public Services Ombudsman with responsibility for preparing this Estimate.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Public Services Ombudsman's assets, are set out in Managing Public Money Northern Ireland.

**Note to the Estimate:**

1. The provision sought for 2020-21 is 24.1% higher than the final net provision for 2019-20.

