

VICTIMS AND SURVIVORS SERVICE LIMITED

MANAGEMENT STATEMENT

Revised March 2018

2. TABLE OF CONTENTS

PART I: MANAGEMENT STATEMENT

Area	Page
Definitions	5
1. Introduction	6
1.1 This Document	6
1.2 Founding Legislation: status	8
1.3 The functions, duties & powers of VSS	8
1.4 Classification	9
2. Aims, Objectives and Targets	10
2.1 Overall aim	10
2.2 Objectives and key targets	11
3. Responsibilities and Accountability	11
3.1 The First Minister and deputy First Minister	11
3.2 The Accounting Officer of TEO	12
3.3 The sponsoring team in TEO	13
3.4 The VSS's Board	15
3.5 The Chairman of VSS	17
3.6 The Chief Executive's role as Accounting Officer	19
3.7 The Chief Executive's role as Consolidation Officer	23
3.8 Delegation of Duties	23
3.9 The Chief Executive's role as Principal Officer for Ombudsman cases	24
3.10 Consulting Customers	24
4. Planning, Budgeting and Control	24
4.1 The Corporate Plan	24
4.2 The Business Plan	25
4.3 Publication of Plans	26
4.4 Reporting Performance to TEO	26
4.5 Budgeting Procedures	27
4.6 Internal Audit	27
4.7 Audit and Risk Committee	28
4.8 Fraud	29
4.9 Additional Departmental Access to the VSS	29

5.	External Accountability	29
	5.1 The annual report and accounts	29
	5.2 External Audit	31
	5.3 VFM Examinations	31
6.	Staff Management	32
	6.1 General	32
7.	Reviewing the Role of VSS	33
PART II: FINANCIAL MEMORANDUM		35
I.	Introduction	36
II.	The VSS's Income & Expenditure – General	36
III.	The VSS's Income	40
IV.	Expenditure on Staff	44
V.	Non-Staff Expenditure	46
VI.	Management and Disposal of Fixed Assets	52
VII.	Budgeting Procedures	53
VIII.	Banking	55
IX.	Compliance with Instructions and Guidance	56
X.	Review of Financial Memorandum	57

Appendix A

DELEGATED EXPENDITURE LIMITS	59
1. Purchasing all Goods, Services & Works	59
2. Capital Projects	61
3. Disposal of Surplus Equipment	62
4. Lease and Rental Agreements	62
5. Approval of Information Technology Projects	62
6. Engagement of Consultants	63
7. Losses and Special Payments	64

DEFINITIONS

In this Mission Statement and Financial Memorandum:

“VSS” means Victims and Survivors Service Limited

“C&AG” means Comptroller and Auditor General

“CPANI” means Commissioner for Public Appointments Northern Ireland

“DAO” means “Dear Accounting Officer” letter

“the Department” or “TEO” means “The Executive Office”

“DOF” means the “Department of Finance”.

“DPFO” means “Dear Principal Finance Officer” letter

“DCM” means “Dear Consolidation Manager” letter

“DCO” means “Dear Consolidation Officer” letter

“Executive” and “Assembly” shall also be taken to mean “the government” and “Parliament” respectively during direct rule

“MPMNI” means Managing Public Money Northern Ireland

“Ministers” means the Ministers of TEO. During the suspension of the Northern Ireland Assembly, all references to “the Ministers” should be taken to mean the relevant Direct Rule Minister with responsibility for TEO and the VSS.

“MSFM” means the *Management Statement and Financial Memorandum* document

“PFO” means Principal Finance Officer

“UK GAAP” means generally accepted accounting practice

“Voted” means provision voted by the Northern Ireland Assembly

1. INTRODUCTION

1.1 This document

1.1.1 This *Management Statement and Financial Memorandum* (MS/FM) has been drawn up by The Executive Office (TEO) in consultation with the Victims and Survivors Service¹ (VSS). The document is based on a model prepared by the Department of Finance (DoF).

1.1.2 The terms and conditions set out in the combined *Management Statement and Financial Memorandum* may be supplemented by guidelines or directions issued by TEO / Ministers in respect of the exercise of any individual functions, powers and duties of the VSS.

1.1.3 A copy of the MS/FM for the VSS should be given to all newly appointed Board Members, senior VSS executive staff and TEO's sponsor team on appointment. Additionally, the MS/FM should be tabled for the information of Board Members at least annually at a full Board meeting. Amendments made to the MS/FM should also be brought to the attention of the full Board on a timely basis.

1.1.4 Subject to the legislation noted below, this Management Statement sets out the broad framework within which the VSS will operate, in particular:

- the VSS's overall aims, objectives and targets in support of the sponsor Department's wider strategic aims and the outcomes and targets contained in its current Programme for Government (PfG);
- the rules and guidelines relevant to the exercise of the VSS's functions, duties and powers;

¹ Victims and Survivors Service Limited, 1st Floor, Seatem House, 28-32 Alfred Street, Belfast BT2 8EN

- the conditions under which any public funds are paid to the VSS; and
- how the VSS is to be held to account for its performance.

1.1.5 The associated *Financial Memorandum* sets out in greater detail certain aspects of the financial provisions which the VSS shall observe. However, *the Management Statement and Financial Memorandum* do not convey any legal powers or responsibilities.

1.1.6 The document shall be periodically reviewed by TEO in accordance with the timetable referred to in Section 7 below.

1.1.7 The VSS, TEO, or Ministers, may propose amendments to this document at any time. Any such proposals by the VSS shall be considered in the light of evolving departmental policy aims, operational factors and the track record of the VSS itself. The guiding principle shall be that the extent of flexibility and freedom given to the VSS shall reflect both the quality of its internal controls to achieve performance and its operational needs. TEO shall determine what changes, if any, are to be incorporated in the document. Legislative provisions shall take precedence over any part of the document. Significant variations to the document shall be cleared with DoF Supply after consultation with the VSS, as appropriate. (The definition of “significant” will be determined by TEO in consultation with DoF).

1.1.8 The *MS/FM* is approved by DoF Supply, and signed and dated by TEO and the VSS's Chief Executive.

1.1.9 Any question regarding the interpretation of the document shall be resolved by TEO after consultation with the VSS and, as necessary, with DoF Supply.

1.1.10 Copies of this document and any subsequent substantive amendments shall be placed in the Library of the Assembly. Copies shall also be made available to members of the public on the VSS's website.

1.2 Founding legislation: status

1.2.1 The VSS is established under The Companies Act 2006 as a company limited by guarantee. The constitution of the VSS is set out in the Memorandum and Articles of Association. The VSS does not carry out its functions on behalf of the Crown.

1.3 The functions, duties and powers of the VSS Limited

1.3.1 The Memorandum and Articles of Association give the VSS Limited the following:

Functions:

- Provide grant-in-aid to voluntary and community groups for the provision of services to victims and survivors;
- Secure through the provision of an appropriate range of support services and other initiatives a measurable improvement in the wellbeing of victims and survivors;
- Address the practical and other needs of victims and survivors in a co-ordinated manner;
- Ensure that services for victims and survivors are provided in response to assessed need;
- Adhere to published standards and are designed to have clear outcomes;

- Promote collaborative working between statutory and voluntary organisations, community groups and others, where practicable;
- Assist victims and survivors, where this is consistent with their wishes and wellbeing, to play a central role, as part of wider society in addressing the legacy of the past; and
- Assist victims and survivors to contribute to building a shared and better future.
- The power to lease real and personal property of any nature to be held and applied for all or any of the purposes of the Company for not more than a period of 10 years. Prior Departmental and DoF supply approval must be secured for all leases of office accommodation (including supporting storage or warehousing) – both new and existing extension or renewal beyond break point (Mike Brennan’s letter of 28 July 2014).

Duties: None.

Powers:

- The VSS will provide support and assistance as outlined in 1.3.1 above.
- The VSS will be responsible for the administration of funding and resources for victims and survivors. This will include the commission of services and the assessment of need.

1.4 Classification

- 1.4.1 For policy / administrative purposes the VSS is classified as an executive non-departmental public body.

1.4.2 For national accounts purposes the VSS is classified to the central government sector.

1.4.3 References to VSS include, where they exist, all its subsidiaries and joint ventures that are classified to the public sector for national accounts purposes. If such a subsidiary or joint venture is created, there shall be a document setting out the arrangements between it and the VSS (paragraphs 63-64 of the *Financial Memorandum refer*).

2. AIM[S], OBJECTIVES AND TARGETS

2.1 Overall aim

2.1.1 Ministers have approved the overall aim for the VSS as follows:

- provide grant in aid funding to voluntary and community groups for the provision of services to victims and survivors;
- secure through the provision of an appropriate range of support services and other initiatives a measurable improvement in the wellbeing of victims and survivors;
- address the practical and other needs of victims and survivors in a co-ordinated manner;
- ensure that services for victims and survivors are provided in response to assessed need, adhere to published standards and are designed to have clear outcomes;
- promote collaborative working between statutory and voluntary organisations, community groups and others, where practicable;

- assist victims and survivors, where this is consistent with their wishes and wellbeing, to play a central role, as part of wider society in addressing the legacy of the past;
- assist victims and survivors to contribute to building a shared and better future. and
- will be responsible for the administration of funding and resources for victims and survivors. This will include the commission of services and the assessment of need.

2.2 Objectives and key targets

- 2.2.1 TEO determines the VSS's performance framework in the light of TEO's wider strategic aims and current PfG objectives and outcomes (paragraph 1.1.4). TEO has agreed the following objectives, outcomes and performance measures within the VSS's corporate and business planning process (Section 4 below);

3. RESPONSIBILITIES AND ACCOUNTABILITY

3.1 The First Minister and deputy First Minister

- 3.1.1 The Ministers are accountable to the Assembly for the activities and performance of the VSS. Their responsibilities include:
- approving the VSS's strategic objectives and the policy and performance framework within which the VSS will operate (as set out in this *Management Statement* and *Financial Memorandum* and associated documents);

- keeping the Assembly informed about the VSS's performance; and
- approving the amount of grant-in-aid/grant/other funds to be paid to the VSS and securing Assembly approval.

3.2 The Accounting Officer of TEO

3.2.1 TEO's principal Accounting Officer (the 'departmental Accounting Officer'), is responsible for the overall organisation, management and staffing of TEO and for ensuring that there is a high standard of financial management in the Department as a whole. The TEO Accounting Officer is accountable to the Assembly for the issue of any grant-in-aid to the VSS. The TEO Accounting Officer designates the Chief Executive of the VSS as the VSS's Accounting Officer, and may withdraw the accounting officer designation if he/she believes that the incumbent is no longer suitable for the role.

3.2.2 In particular, the departmental Accounting Officer of TEO shall ensure that:

- the VSS's strategic aim(s) and objectives support TEO's wider strategic aims and current PfG objectives and outcomes;
- the financial and other management controls applied by TEO to the VSS are appropriate and sufficient to safeguard public funds and for ensuring that the VSS compliance with those controls is effectively monitored ("public funds" include not only any funds granted to the VSS by the Assembly but also any other funds falling within the stewardship of the VSS);
- the internal controls applied by the VSS conform to the requirements of regularity, propriety and good financial management; and

- any grant-in-aid to the VSS is within the ambit and the amount of the Request for Resources and that Assembly authority has been sought and given.

3.2.3 The responsibilities of a departmental Accounting Officer are set out in more detail in Chapter 3 of Managing Public Money Northern Ireland (MPMNI).

3.3 The sponsoring team in TEO

3.3.1 Within TEO, the Strategic Policy, Equality and Good Relations Directorate² provides the sponsoring team for the VSS. The Team, in consultation as necessary with the relevant TEO Accounting Officer, is the primary source of advice to Ministers on the discharge of their responsibilities in respect of the VSS, and the primary point of contact for the VSS in dealing with TEO. The sponsoring team shall carry out its duties under the management of a senior officer, who shall have primary responsibility within the team for overseeing the activities of the VSS.

3.3.2 The sponsoring team shall advise Ministers on:

an appropriate framework of objectives and outcomes for the VSS in the light of TEO's wider strategic aims and current PfG objectives and outcomes;

an appropriate budget for the VSS in the light of TEO's overall public expenditure priorities; and

how well the VSS is achieving its strategic objectives and whether it is delivering value for money.

3.3.3 In support of the departmental Accounting Officer, the sponsoring team shall:

² Principally, Equality, Victims, DSC and Human Rights Division.

on performance and risk management -

monitor the VSS's activities on a continuing basis through an adequate and timely flow of information from the VSS on performance, budgeting, control, and risk management, including early sight of the VSS's Statement on Internal Control;

address in a timely manner any significant problems arising in the VSS, whether financial or otherwise, making such interventions in the affairs of the VSS as TEO judges necessary to address such problems; and

periodically carry out a risk assessment of the VSS's activities to inform TEO's oversight of the VSS; strengthen these arrangements if necessary; and amend the *Management Statement* and *Financial Memorandum* accordingly. The risk assessment shall take into account the nature of the VSS's activities; the public monies at stake; the body's corporate governance arrangements; its financial performance; internal and external auditors' reports; the openness of communications between the body and TEO; and any other relevant matters;

on communication with the VSS -

inform the VSS of relevant Government policy in a timely manner; if necessary, advise on the interpretation of that policy; and issue specific guidance to the VSS as necessary; and

bring concerns about the activities of the VSS to the attention of the full Board, and require explanations and assurances from the Board that appropriate action has been taken.

The Departmental Finance Director will provide advice and support to the ALB Finance Director as required.

3.4 The VSS Board

3.4.1 The Victims and Survivors Service currently fall outside the statutory remit of the Commissioner for Public Appointments for Northern Ireland (CPANI). However, VSS will become a CPANI regulated body when the Commissioner for Public Appointments Order (Northern Ireland) 2017 is next updated. In the interim, in keeping with the Department's commitment to the principles that underpin the public appointments process, the spirit of the CPANI Code of Practice should be applied to their appointment, as far as is practicable, and with due regard to proportionality. The terms of office are for a period of not exceeding four years and on such terms and conditions as may be specified in the appointment. A renewal for one further term is possible, subject to satisfactory performance and the mutual agreement of relevant parties. The Board are appointed following an open recruitment competition. A list of successful candidates will be sent to Ministers for final selection.

3.4.2 The Board has corporate responsibility for ensuring that the VSS fulfils the aims and objectives set out in the Memorandum and Articles of Association and by TEO and approved by Ministers, and for promoting the efficient, economic and effective use of staff and other resources by the VSS. To this end, and in pursuit of its wider corporate responsibilities, the Board shall:

- establish the overall strategic direction of the VSS comply with the policy and resources framework determined by TEO;
- constructively challenge the VSS's executive team in their planning, target setting and delivery of performance;
- ensure that TEO is kept informed of any changes which are likely to impact on the strategic direction of the VSS or on the attainability of its targets, and determine the steps needed to deal with such changes;

- ensure that any statutory or administrative requirements for the use of public funds are complied with; that the Board operates within the limits of its statutory authority and any delegated authority agreed with TEO, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, the Board takes into account all relevant guidance issued by DoF and TEO;
- ensure that the Board receives and reviews regular financial information concerning the management of the VSS; is informed in a timely manner about any concerns about the activities of the VSS; and provides positive assurance to TEO that appropriate action has been taken on such concerns;
- demonstrate high standards of corporate governance at all times, including using the independent audit committee (see paragraph 4.7.1) to help the Board to address the key financial and other risks facing the VSS; and
- appoint with TEO approval a Chief Executive to the VSS and, in consultation with TEO, set performance objectives and remuneration terms linked to these objectives for the Chief Executive, which give due weight to the proper management and use of public monies.

3.4.3 Individual Board members shall act in accordance with their wider responsibilities as Members of the Board – namely to:

Comply at all times with the Code of Practice (see paragraph 3.5.5) that is adopted by the VSS and with the rules relating to the use of public funds and to conflicts of interest;

Not misuse information gained in the course of their public service for personal gain or for political profit, nor seek to use the opportunity of public service to promote their private interests or those of connected persons or

organisations; and to declare publicly and to the board any private interests that may be perceived to conflict with their public duties;

Comply with the NICS's rules (DAO (DFP) 10/06, revised 3 September 2009) on the acceptance of gifts and hospitality, and of business appointments; and

Act in good faith and in the best interests of the VSS.

TEO shall have access to all Board meeting minutes within 5 working days of approval by the Board. Minutes should be approved at the next convened Board meeting. TEO attendance at VSS Board meetings is in an observer capacity.

3.5 The Chairman of the VSS

- 3.5.1 The Chairman is appointed by Ministers and the process fully complies with the guidance issued by CPANI. As per paragraph 3.4.1, VSS will become a regulated body when the Commissioner for Public Appointments Order (Northern Ireland) 2017 is next updated. The terms of office are for a period of not exceeding four years and on such terms and conditions as may be specified in the appointment.
- 3.5.2 The Chairman is responsible to the Ministers of TEO. The Chairman shall ensure that the VSS's policies and actions support the wider strategic policies of Ministers; and that the VSS's affairs are conducted with probity. The Chairman shares with other Board members the corporate responsibilities set out in paragraph 3.4.2, and in particular for ensuring that the VSS fulfils the aims and objectives set by TEO and approved by Ministers.
- 3.5.3 The Chairman has a particular leadership responsibility on the following matters:

Formulating the Board's strategy;

Ensuring that the Board, in reaching decisions, takes proper account of guidance provided by Ministers or TEO;

Promoting the efficient, economic and effective use of staff and other resources;

Encouraging and delivering high standards of regularity and propriety;

Representing the views of the Board to the general public; and

Ensuring that the Board meets at regular intervals throughout the year and that the minutes of meetings accurately record the decisions taken and, where appropriate, the views of individual Board members.

3.5.4 The Chairman shall also:

Ensure that all members of the Board, when taking up office, are fully briefed on the terms of their appointment and on their duties, rights and responsibilities, and receive appropriate induction training, including on the financial management and reporting requirements of public sector bodies and on any differences which may exist between private and public sector practice;

Advise TEO of the needs of the VSS when Board vacancies arise, with a view to ensuring a proper balance of professional and financial expertise; and

Assess the performance of individual Board members. Board Members will be subject to ongoing performance appraisal, with a formal assessment being completed by the Chair of the Board at the end of each year and prior to re-appointment of individual Members taking place. Members will be made aware that they are being appraised, the standards against which they will be

appraised, and will have an opportunity to contribute to and view their report. The Chair of the Board will also be appraised on an annual basis by the Departmental Accounting Officer &/or an official acting on his behalf.

- 3.5.5 The Chairman shall also ensure that a Code of Practice for Board Members is in place, based on the Cabinet Office's *Code of Practice for Board Members of Public Bodies*, (FD (DFP) 04/14 refers). The Code shall commit the Chairman and other Board Members to the Nolan "seven principles of public life", and shall include a requirement for a comprehensive and publicly available register of Board Members' interests.
- 3.5.6 Communications between the Board, Ministers and the Department shall normally be through the Chairman. The Chairman shall ensure that the other Board members are kept informed of such communications on a timely basis.

3.6 The Chief Executive's role as Accounting Officer

- 3.6.1 The Chief Executive of the VSS is designated as the VSS Accounting Officer by the departmental Accounting Officer of TEO.
- 3.6.2 The Accounting Officer of the VSS is personally responsible for safeguarding the public funds for which he/she has charge; for ensuring propriety and regularity in the handling of those public funds; and for the day-to-day operations and management of the VSS.
- 3.6.3 As Accounting Officer, the Chief Executive shall exercise the following responsibilities in particular:

on planning and monitoring -

establish, in agreement with TEO, the VSS's corporate and business plans in support of TEO's wider strategic aims and current PfG objectives and outcomes;

inform TEO of the VSS's progress in helping to achieve TEO's policy objectives and in demonstrating how resources are being used to achieve those objectives; and

ensure that timely (monthly or as required) forecasts and monitoring information on performance and finance are provided to TEO; that TEO is notified promptly if overspends or underspends are likely and that corrective action is taken; and that any significant problems, whether financial or otherwise, and whether detected by internal audit or by other means, are notified to TEO in a timely fashion;

on advising the Board -

advise the Board on the discharge of its responsibilities as set out in this document, and in any other relevant instructions and guidance that may be issued from time to time by DoF or TEO;

advise the Board on the VSS's performance compared with its aims and objectives;

ensure that financial considerations are taken fully into account by the Board at all stages in reaching and executing its decisions, and that standard financial appraisal techniques are followed appropriately; and

take action in line with Section 3.8 of MPMNI if the Board, or its Chairman, is contemplating a course of action involving a transaction which the Chief Executive considers would infringe the requirements of propriety or regularity, or does not represent prudent or economical administration, efficiency or effectiveness.

on managing risk and resources -

ensure that a system of risk management is maintained to inform decisions on financial and operational planning and to assist in achieving objectives and targets;

ensure that an effective system of programme and project management and contract management is maintained;

ensure compliance with the Northern Ireland Public Procurement Policy;

ensure that all public funds made available to the VSS, including any income or other receipts, are used for the purpose intended by the Assembly, and that such monies, together with the VSS's assets, equipment and staff, are used economically, efficiently and effectively;

ensure that adequate internal management and financial controls are maintained by the VSS, including effective measures against fraud and theft;

maintain a comprehensive system of internal delegated authorities that are notified to all staff, together with a system for regularly reviewing compliance with these delegations; and

ensure that effective personnel management policies are maintained.

on accounting for the VSS's activities -

sign the accounts and be responsible for ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with any directions issued by Ministers, TEO, or DoF;

sign a Statement of Accounting Officer's responsibilities, for inclusion in the annual report and accounts;

sign a Governance Statement regarding the VSS's system of internal control, for inclusion in the annual report and accounts;

ensure that effective procedures for handling complaints about the VSS are established and made widely known within the VSS;

act in accordance with the terms of this document and with the instructions and relevant guidance in *MPMNI* and other instructions and guidance issued from time to time by TEO and DoF - in particular, Chapter 3 of *MPMNI* and the Treasury document *Regularity and Propriety and Value for Money* (both of which the Chief Executive shall receive on appointment). Section IX of the attached *Financial Memorandum* refers to other key guidance;

give evidence, normally with the Accounting Officer of TEO, when summoned before the Public Accounts Committee on the use and stewardship of public funds by the VSS;

ensure that an Equality Scheme is in place, reviewed and equality impact assessed as required by the Equality Commission and TEO;

ensure that Lifetime Opportunities is taken into account; and

ensure that the requirements of the Data Protection Act 1998³ and the Freedom of Information Act 2000 are complied with.

³ The Data Protection Act 1998 will be superseded by the General Data Protection Regulation (GDPR) on 25 May 2018 <https://ico.org.uk/for-organisations/data-protection-reform/overview-of-the-gdpr/>

3.7 The Chief Executive's role as Consolidation Officer

3.7.1 For the purposes of Whole of Government Accounts, the Chief Executive of the VSS is normally appointed by DoF as the VSS's Consolidation Officer.

3.7.2 As the VSS's Consolidation Officer, the Chief Executive shall be personally responsible for preparing the consolidation information, which sets out the financial results and position of the VSS; for arranging for its audit; and for sending the information and the audit report to the Principal Consolidation Officer nominated by DoF.

3.7.3 As Consolidation Officer, the Chief Executive shall comply with the requirements of the VSS Consolidation Officer Letter of Appointment as issued by DoF and shall, in particular:

ensure that the VSS has in place and maintains sets of accounting records that will provide the necessary information for the consolidation process; and

prepare the consolidation information (including the relevant accounting and disclosure requirements and all relevant consolidation adjustments) in accordance with the consolidation instructions and directions "Dear Consolidation Officer" (DCO) and "Dear Consolidation Manager" (DCM) letters, issued by DoF on the form, manner and timetable for the delivery of such information.

3.8 Delegation of duties

3.8.1 The Chief Executive may delegate the day-to-day administration of his/her Accounting Officer and Consolidation Officer responsibilities to other employees in the VSS. However, he/she shall not assign absolutely to any other person any of the responsibilities set out in this document.

3.9 The Chief Executive's role as Principal Officer for Ombudsman cases

3.9.1 The Chief Executive of the VSS is the Principal Officer for handling cases involving the Northern Ireland Public Services Ombudsman. As Principal Officer, he/she shall inform the Permanent Secretary of TEO of any complaints about the VSS accepted by the Ombudsman for investigation, and about the VSS's proposed response to any subsequent recommendations from the Ombudsman.

3.10 Consulting Customers

3.10.1 The VSS will work in partnership with its stakeholders and customers to deliver the services/programmes, for which it has responsibility, to agreed standards. It will consult regularly to develop a clear understanding of citizens' needs and expectations of its services and to seek feedback from both stakeholders and customers and will work to deliver a modern, accessible service.

4. PLANNING, BUDGETING AND CONTROL

4.1 The corporate plan

4.1.1 Consistent with the timetable for the NI Executive's budget process reviews, the VSS shall submit to TEO by January 31 a draft of the VSS's corporate plan normally covering three years ahead. The VSS shall have agreed with TEO the issues to be addressed in the plan and the timetable for its preparation.

4.1.2 TEO Departmental Board will agree the VSS's Corporate Plan and DoF reserves the right to ask to see and agree the VSS's Corporate Plan.

4.1.3 The plan shall reflect the VSS's statutory duties and, within those duties, the priorities set from time to time by Ministers. In particular, the plan shall demonstrate how the VSS contributes to the achievement of TEO's strategic aims and PfG objectives and outcomes.

4.1.4 The corporate plan shall set out:

the VSS's key objectives and associated key performance targets/outcomes for the three forward years, and its strategy for achieving those objectives;

a review of the VSS's performance in the preceding financial year together with comparable outturns for the previous 2 years, and an estimate of performance in the current year;

alternative scenarios to take account of factors which may significantly affect the execution of the plan, but which cannot be accurately forecast;

a forecast of expenditure and income, taking account of guidance on resource assumptions and policies provided by TEO at the beginning of the planning round. These forecasts should represent the VSS's best estimate of all its available income not just any grant or grant-in-aid; and

other matters as agreed between TEO and the VSS.

4.1.5 The main elements of the plan, including the key performance targets, shall be agreed between TEO and the VSS in the light of TEO's decisions on policy and resources taken in the context of the Executive's wider policy and spending priorities and decisions.

4.2 The business plan

4.2.1 Each year of the corporate plan, amplified as necessary, shall form the business plan for the forthcoming year. A draft business plan shall be

submitted to TEO by 31st January each year and the final business plan shall be submitted to TEO by end February each year. The business plan shall include key targets and milestones for the year immediately ahead and shall be linked to budgeting information so that resources allocated to achieve specific objectives can readily be identified by TEO.

4.2.2 TEO Departmental Board will agree the VSS's Business Plan and DoF reserves the right to ask to see and agree the VSS's annual business plan.

4.2.3 Corporate and business plans will be formally approved by Ministers.

4.3 Publication of plans

4.3.1 The corporate and business plans shall be published / made available on the VSS's website⁴. It shall be made available to staff.

4.4 Reporting performance to TEO

4.4.1 The VSS shall operate management information and accounting systems which enable it to review in a timely and effective manner its financial and non-financial performance against the budgets and targets set out in its agreed corporate and business plans.

4.4.2 The VSS shall take the initiative in informing TEO of changes in external conditions, which make the achievement of objectives more or less difficult, or which may require a change to the budget or objectives as set out in the corporate or business plans.

4.4.3 The VSS's performance in helping to deliver TEO's policies, including the achievement of key objectives, shall be reported to TEO on a quarterly basis. Performance will be formally reviewed quarterly by TEO officials. Ministers

⁴ <http://www.victimsservice.org/about-us/publications-and-corporate-documents/>

shall meet with the Board formally each year to discuss the VSS's performance, its current and future activities, and any policy developments relevant to those activities.

4.4.4 The VSS's performance against key targets/outcomes shall be reported in the VSS's annual report and accounts [see Section 5.1 below]. Arrangements for the validation of reported performance will be agreed between VSS and TEO.

4.5 Budgeting procedures

4.5.1 The VSS's budgeting procedures are set out in the *Financial Memorandum*.

4.6 Internal audit

4.6.1 The VSS shall establish and maintain arrangements for internal audit in accordance with the Treasury's *Public Sector Internal Audit Standards (PSIAS)* updated by DAO (DoF) 02/17 published on 5 May 2017.

4.6.2 TEO should outline the arrangements that they have determined appropriate for the VSS taking account of DAO (DFP) 01/10 26/2/2010 Internal Audit Arrangements between Departments and Arm's Length Bodies. This will include specifying the TEO's requirements in terms of:

- having input to VSS's planned internal audit coverage;
- arrangements for the receipt of audit reports, assignment reports the Head of Internal Audit's annual report and opinion etc;
- arrangements for the completion of Internal and External Assessments of the VSS's internal audit function against PSIAS including advising

that TEO reserves a right to access and carry out its own independent reviews of internal audit in the VSS; and

- the right of access to all documents prepared by the VSS's internal auditor, including where the service is contracted out. Where the VSS's audit service is contracted out the VSS should stipulate this requirement when tendering for the services.

4.6.3 The VSS shall consult TEO to ensure that the latter is satisfied with the competence and qualifications of the Head of Internal Audit and that the requirements for approving the appointment are in accordance with PSIAS and relevant DoF guidance.

4.6.4 TEO will review the VSS's terms of reference for internal audit service provision. The VSS shall notify TEO of any subsequent changes to internal audit's terms of reference.

4.7 Audit and Risk Assurance Committee

4.7.1 The VSS shall set up an independent Audit Committee as a committee of its Board, in accordance with the *Guidance on Codes of Conduct for Board Members of Public Bodies NI* (FD(DFP) 04/14 refers) and in line with the Audit and Risk Assurance Committee Handbook NI DAO (DFP) 05/14.

4.7.2 TEO should specify the arrangements it has determined appropriate for the VSS which may include the need for:

- attendance by departmental representatives at the VSS Audit and Risk Committee meetings;
- Access to the Audit and Risk Assurance Committee papers and minutes; and

- Any input required from the VSS Audit and Risk Assurance Committee to the Department's own Audit Committee etc.

4.7.3 TEO will review the VSS's Audit and Risk Assurance Committee terms of reference. The VSS shall notify TEO of any subsequent changes to the audit committee's terms of reference.

4.8 Fraud

4.8.1 The VSS shall report immediately to TEO all frauds (proven or suspected), including attempted fraud. TEO shall then report the frauds immediately to DoF and the C&AG. In addition the VSS shall forward to TEO the annual fraud return, commissioned by DoF, on fraud and theft suffered by the VSS.

4.8.2 TEO will review the VSS's Anti Fraud Policy and Fraud Response Plan. The VSS shall notify TEO of any subsequent changes to the policy or response plan.

4.9 Additional Departmental access to the VSS

4.9.1 In addition to the right of access referred to in paragraph 4.6.2 above, TEO shall have a right of access to all the VSS's records and personnel for purposes such as sponsorship audits, operational investigations and the comprehensive review. (See also paragraphs 3.4.4 and 4.7.2 access to Board and Audit and Risk Assurance Committee minutes).

5. EXTERNAL ACCOUNTABILITY

5.1 The annual report and accounts

5.1.1 After the end of each financial year VSS shall publish as a single document an annual report of its activities together with its audited annual accounts. The report shall also cover the activities of any corporate bodies under the control of VSS. A draft of the report shall be submitted to TEO two weeks before the proposed publication date although it is expected that the Department and VSS will have had extensive pre-publication discussion on the content of the report prior to formal submission to the Department. The administrative deadline for laying the NDPB Annual Report and Accounts is as soon as possible after the auditor has audited and signed off the accounts. As a guideline it is expected that this will in most cases be **no later than 2 weeks after that date**.

A draft of the report (including the Governance Statement) shall be submitted to TEO in line with faster closing timescales. TEO will notify VSS of applicable faster closing dates once agreed with NIAO, on an annual basis. The Department will also require confirmation/agreement of grant-in-aid balances from the VSS's external auditors in line with faster closing timescales as previously notified.

5.1.2 The report and accounts shall comply with the most recent version of the Government Financial Reporting Manual (FReM) issued by DoF. (NOTE: This guidance is updated every year). The accounts shall be prepared in accordance with any relevant statutes and the specific Accounts Direction issued by TEO.

5.1.3 The report and accounts shall outline the VSS's main activities and performance during the previous financial year and set out in summary form the VSS's forward plans. Information on performance against key financial targets shall be included in the notes to the accounts, and shall therefore be within the scope of the audit.

5.1.4 The report and accounts shall be laid before the Assembly and made available, in accordance with the guidance on the procedures for presenting

and laying the combined annual report and accounts as prescribed in the relevant FD letter issued by DoF.

- 5.1.5 Due to the potential accounting and budgetary implications, any changes to accounting policies or significant estimation techniques underpinning the preparation of annual accounts, requires the prior written approval of TEO.

5.2 External audit

- 5.2.1 The Comptroller and Auditor General (C&AG) audits the VSS's annual accounts and lays them before the Assembly together with the VSS's Annual Report. For the purpose of audit the C&AG has a statutory right of access to relevant documents as provided for in Articles 3 and 4 of the Audit and Accountability (Northern Ireland) Order 2003.

- 5.2.2 The C&AG will liaise with the VSS on the arrangements for the completing of the audit of the VSS's accounts. This will either be undertaken by staff of the NIAO or a private sector firm appointed by the C&AG to undertake the audit on his behalf. The final decision on how such audits will be undertaken rests with the C&AG, who retains overall responsibility for the audit.

- 5.2.3 The C&AG has agreed to share with TEO information identified during the audit process and the audit report (together with any other outputs) at the end of the audit. This shall apply, in particular, to issues which impact on TEO's responsibilities in relation to financial systems within the VSS. The C&AG will also consider, where asked, providing Departments and other relevant bodies with Regulatory Compliance Reports and other similar reports which Departments may request at the commencement of the audit and which are compatible with the independent auditor's role.

5.3 VFM examinations

5.3.1 The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the VSS has used its resources in discharging its functions. For the purpose of these examinations the C&AG has statutory access to documents as provided for under Articles 3 and 4 of the Audit and Accountability (Northern Ireland) Order 2003. Where making payment of a grant, or drawing up a contract, the VSS should ensure that it includes a clause which makes the grant or contract conditional upon the recipient or contractor providing access to the C&AG in relation to documents relevant to the transaction. Where subcontractors are likely to be involved, it should also be made clear that the requirements extend to them.

6. STAFF MANAGEMENT

6.1 General

6.1.1. Within the arrangements approved by Ministers and DoF the VSS shall have responsibility for the recruitment, retention and motivation of its staff. To this end the VSS shall ensure that:

its rules for the recruitment and management of staff create an inclusive culture in which diversity is fully valued; where appointment and advancement is based on merit; and where there is no discrimination on grounds of gender, marital status, domestic circumstances, sexual orientation, race, colour, ethnic or national origin, religion, disability, community background or age;

the level and structure of its staffing, including grading and numbers of staff, are appropriate to its functions and the requirements of efficiency, effectiveness and economy;

the performance of its staff at all levels is satisfactorily appraised and the VSS's performance measurement systems are reviewed from time to time;

its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve the VSS's objectives;

proper consultation with staff takes place on key issues affecting them;

adequate grievance and disciplinary procedures are in place;

whistle blowing procedures consistent with the Public Interest (Northern Ireland) Order 2003 and DAO (DFP) 02/15 Whistle Blowing in the Public Sector – A good practice guide for workers and employers are in place; and

a code of conduct for staff is in place based on Annex 5A of Public Bodies: A Guide for NI Departments (available at (www.finance-ni.gov.uk/publications/anti-fraud-guidance)).

7. REVIEWING THE ROLE OF THE VSS

7.1 The VSS shall be reviewed periodically, in accordance with the business needs of TEO and the VSS. Reference should be made to Chapter 9 of the Public Bodies: a Guide for Northern Ireland Departments.

7.2 The first review of the VSS took place in January 2014. The next review will take place by the end of 2019/20.

7.3 If the VSS is to be wound up TEO, shall in good time before the VSS is to be wound up:

- ensure that procedures are in place in the VSS to gain independent assurance on key transactions, financial commitment, cash flows and other information needed to handle the wind-up effectively and to maintain the momentum of work that is to be inherited by any residuary body;

- specify the basis for the valuation and accounting treatment of the VSS's assets and liabilities at wind-up, distinguishing between actual and potential assets and liabilities, in order to provide a clear basis for assessing the VSS's financial legacy; and
- if necessary, secure representation on the VSS's Board to ensure that the wind-up is conducted in a proper and satisfactory manner.

7.4 The VSS shall provide TEO with full details of all agreements where the VSS or its successors have a right to share in the financial gains of developers. It should also pass to TEO details of any other forms of claw back due to the VSS.

DRAFT

PART II:

VICTIMS AND SURVIVORS SERVICE LIMITED

FINANCIAL MEMORANDUM

I. INTRODUCTION

- 1 This *Financial Memorandum* sets out certain aspects of the financial framework within which the VSS required to operate.
- 2 The terms and conditions set out in the combined *Management Statement* and *Financial Memorandum* may be supplemented by guidelines or directions issued by TEO / Ministers in respect of any exercise of any individual functions, powers and duties of the VSS.
- 3 The VSS shall satisfy the conditions and requirements set out in the combined document, together with such other conditions as TEO may from time to time impose.

II. THE VSS'S INCOME AND EXPENDITURE - GENERAL

The Departmental Expenditure Limit (DEL)

- 4 The VSS's current and capital expenditure form part of TEO's Resource Departmental Expenditure Limits (DEL) and Capital DEL respectively.

Expenditure not proposed in the budget

- 5 The VSS shall not, without prior written TEO approval, enter into any undertaking to incur any expenditure which falls outside the VSS's delegations or which is not provided for in the VSS's annual budget as approved by TEO.

Procurement

- 6 VSS's procurement policies shall reflect the public procurement policy adopted by the Northern Ireland Executive in May 2002 (refreshed in May

2013); *Procurement Guidance Notes*; and any other guidelines and guidance issued by Central Procurement Directorate (CPD) and the Procurement Board. VSS has been given the authority to carry out its own procurement between the value of £5k and £30k so long as this is done by staff trained to the appropriate standard. The VSS's procurement activity for any value over £30k should be carried out by means of a Service Level Agreement with CPD or another recognised Centre of Procurement Expertise (CoPE)- this will ensure compliance with relevant UK, EU and international procurement rules. £30k own procurement excludes consultancy over 10k (excluding Vat). All external consultancy valued at over £10,000 (excluding Vat) must also be procured by CPD.

- 7 Periodic reviews of the VSS's procurement activity should be undertaken. The results of any such review will be shared with TEO.

Competition

- 8 Contracts shall be placed on a competitive basis and tenders accepted from suppliers who provide best value for money overall.

- 9 Direct Award Contracts (DAC) are contracts awarded to a supplier or contractor without competition. VSS shall follow the procedure outlined in TEO Summary of Policy and Procedures for approval of Departmental Expenditure in force (currently CG01/16 issued 2 December 2016:

- Any proposal to procure goods and services with a combined cost greater than £5,000 through a Direct Award Contract (DAC) must be supported by a business case setting out the rationale and justification for doing so, and supported by CPD advice, prior to any commitment being made;

- VSS's Accounting Officer can approve its own DAC up to its delegated limited currently (£30,000) with the exception of external consultancy DACs for which VSS have no delegation;
 - Direct Award Contracts above this limit and all external consultancy, will be subject to approval by the Departmental Accounting Officer;
 - VSS shall seek advice from CPD/CoPE, to provide assurance for the Accounting Officer that the use of DAC is legitimate in a particular case; and
 - Guidance within CPD's Procurement guidance Notes set out a number of exceptions to the procurement control limits. These will not be regarded as DAC and therefore neither AO approval nor CPD advice is required. Further information is published in Procurement Guidance Notes on Award of Contracts without a competition (currently (PGN 03/11) (PGN 04/12).
- 10 The VSS shall send to TEO after each financial year a report for that year explaining any contracts in which competitive tendering was not employed. Details of **all** Direct Award Contracts entered into by VSS must be tabled at their Audit and Risk Committee and reported on a quarterly basis to TEO in an annexe to their Assurance statements or as required by TEO.

Best Value for money

- 11 Procurement by the VSS of works, supplies and services shall be based on best value for money, i.e. the optimum combination of whole life cost and quality (or fitness for purpose) to meet the VSS's requirements. Where appropriate, a full option appraisal shall be carried out before procurement decisions are taken.

Timeliness in paying bills

- 12 The VSS shall collect receipts and pay all matured and properly authorised invoices in accordance with Annex 4.5 and 4.6 of *Managing Public Money Northern Ireland* and any guidance issued by DoF or TEO.

Novel, contentious or repercussive proposals

- 13 The VSS shall obtain the approval of TEO, and DoF, before:
- incurring any expenditure for any purpose which is or might be considered novel or contentious, or which has or could have significant future cost implications, including on staff benefits;
 - making any significant change in the scale of operation or funding of any initiative or particular scheme previously approved by TEO; and
 - making any change of policy or practice which has wider financial implications (e.g. because it might prove repercussive among other public sector bodies) or which might significantly affect the future level of resources required. TEO will advise on what constitutes “significant” in this context).

Risk management / Fraud

- 14 The VSS shall ensure that the risks it faces are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance, and shall develop a risk management strategy, in accordance with the Treasury guidance *Management of Risk: A Strategic Overview (The “Orange Book”)* (UPDATED MAY 2013)

- 15 The VSS shall take proportionate and appropriate steps to assess the financial and economic standing of any organisation or other body with which it intends to enter into a contract or to which it intends to give grant or grant-in-aid.
- 16 The VSS shall adopt and implement policies and practices to safeguard itself against fraud and theft, in line with DoF's guide *Managing the Risk of Fraud DAO (DFP) 06/11 refers*.
- 17 All cases of attempted, suspected or proven fraud shall be reported to TEO who shall report it to DoF and the NIAO (see section 4.8 in the Management Statement) as soon as they are discovered, irrespective of the amount involved.

Wider Markets

- 18 In accordance with Wider Markets policy, the VSS shall seek to maximise receipts from non-Consolidated Fund sources, provided that this is consistent with (a) the VSS's main functions (b) its corporate plan as agreed with TEO. TEO will confirm with the DoF Supply Officer that such proposed activity is appropriate.

Fees and charges

- 19 Fees or charges for any services supplied by the VSS shall be determined in accordance with Chapter 6 of MPMNI.

III. THE VSS'S INCOME

Grant-in-aid

- 20 Grant-in-aid will normally be paid to the VSS in monthly instalments, on the basis of a written application from the VSS showing evidence of need. The application shall certify that the conditions applying to the use of grant-in-aid

have been observed to date and that further grant-in-aid is now required for purposes appropriate to the VSS's functions.

- 21 The VSS should have regard to the general principle enshrined in Annex 5.1 of *Managing Public Money Northern Ireland* that it should seek grant-in-aid according to need.
- 22 Cash balances accumulated during the course of the year shall be kept at the minimum level consistent with the efficient operation of the VSS. Grant-in-aid not drawn down by the end of the year shall lapse. However, where draw-down of grant-in-aid is delayed to avoid excess cash balances at year-end, TEO will make available in the next financial year (subject to approval by the Assembly of the relevant Estimates provision) any such grant-in-aid required to meet any liabilities at year end, such as creditors.

Fines and taxes as receipts

- 23 Most fines and taxes (including levies and some licences) do not provide additional DEL spending power and should be surrendered to TEO.

Receipts from sale of goods or services

- 24 Receipts from the sale of goods and services (including certain licences), rent of land, and dividends are classified as negative public expenditure in National Accounts and are therefore normally offset against the DEL (ie: they provide additional DEL spending power). If a body wishes to retain a receipt or utilise an increase in the level of receipts, it must gain the prior approval of TEO.
- 25 If there is any doubt about the correct classification of a receipt, the VSS shall consult TEO, which may consult DoF as necessary.

Interest earned

26 Interest earned on cash balances cannot necessarily be retained by the VSS. Depending on the budgeting treatment of this receipt, and its impact on the VSS's cash requirement, it may lead to commensurate reduction of grant-in-aid or be required to be surrendered to the NI Consolidated Fund via TEO. If the receipts are used to finance additional expenditure by VSS, TEO will need to ensure it has the necessary budget cover.

Unforecast changes in in-year income

27 If the negative DEL income realised or expected to be realised in-year is less than estimated, the VSS shall, unless otherwise agreed with TEO, ensure a corresponding reduction in its gross expenditure so that the authorised provision is not exceeded. [NOTE: For example, if the VSS is allocated £100 resource DEL provision by TEO and expects to receive £10 of negative DEL income, it may plan to spend a total of £110. If income (on an accruals basis) turns out to be only £5 the VSS will need to reduce its expenditure to £105 to avoid breaching its budget. If the VSS still spends £110 TEO will need to find £5 of savings from elsewhere within its total DEL to offset this overspend.]

28 If the negative DEL income realised or expected to be realised in the year is more than estimated, the VSS may apply to TEO to retain the excess income for specified additional expenditure within the current financial year without an offsetting reduction to grant-in-aid. TEO shall consider such applications, taking account of competing demands for resources, and will consult with DoF in relation to any significant amounts. If an application is refused, any grant-in-aid shall be commensurately reduced or the excess receipts shall be required to be surrendered to the NI Consolidated Fund via TEO.

Build-up and draw-down of deposits

29 The VSS shall comply with the rules that any DEL expenditure financed by the draw-down of deposits counts within DEL and that the build-up of deposits may

represent a saving to DEL (if the related receipts are negative DEL in the relevant budgets).

- 30 The VSS shall ensure that it has the necessary DEL provision for any expenditure financed by draw-down of deposits.

Proceeds from disposal of assets

- 31 Disposals of land and buildings are dealt with in Section VI below.

Gifts and bequests received

- 32 The VSS is free to retain any gifts, bequests or similar donations, subject to paragraph 33. These shall be capitalised at fair value on receipt and must be notified to TEO. [NOTE: A release from the donated assets reserve should offset depreciation in the operating cost statement.] The latest FReM requirements should be applied.

- 33 Before accepting a gift, bequest, or similar donation, the VSS shall consider if there are any associated costs in doing so or any conflicts of interests arising. The VSS shall keep a written record of any such gifts, bequests and donations and of their estimated value and whether they are disposed of or retained.

Borrowing

- 34 *Normally the VSS will not be allowed to borrow, but when doing so the VSS shall observe the principles set out in Chapter 5 and the associated annexes of MPMNI when undertaking borrowing of any kind. The VSS shall seek the approval of TEO and, where appropriate, DoF, to ensure that it has any necessary authority and budgetary cover for any borrowing or the expenditure financed by such borrowing. Medium or long term private sector*

or foreign borrowing is subject to the value for money test in *Section 5.7 of MPMNI*.

- 35 NOTE: Where exceptionally NDPBs are allowed to borrow the spending financed by borrowing scores gross in budgets. This applies whatever the source of borrowing (Department, Market, European Investment Bank). The cash raised by borrowing does not score as negative DEL. This means that any expenditure by the NDPB financed by borrowing will need DEL budget cover (provided that this is the normal budgeting treatment for such expenditure)

IV. EXPENDITURE ON STAFF

Staff costs

- 36 Subject to its delegated levels of authority the VSS shall ensure that the creation of any additional posts does not incur forward commitments which will exceed its ability to pay for them.

Pay and conditions of service

- 37 The staff of the VSS, whether on permanent or temporary contract, shall be subject to levels of remuneration and terms and conditions of service (including superannuation) within the general NICS pay structure as analogous to TEO. The VSS has no delegated power to amend these terms and conditions.

Civil Service terms and conditions of service apply to the rates of pay and non-pay allowances paid to VSS staff and to any other party entitled to payment in respect of travelling expenses or other allowances. Payment shall be made in accordance with the Civil Service Management Code except where prior approval has been given by TEO and DoF to vary such rates.

- 38 Annual pay increases of VSS staff must be in accordance with the annual FD letter on Pay Remit Approval Process and Guidance issued by DoF. Therefore, all proposed pay awards must have prior approval of TEO and the Minister of Finance before implementation.
- 39 The travel expenses of Board Members shall be tied to Departmental rates. Reasonable actual costs shall be reimbursed.
- 40 The VSS shall operate a performance-related pay scheme which shall form part of the general pay structure approved by TEO and DoF.
- 41 The VSS shall comply with the EU directive on contract workers Fixed Term Employees Regulations (Prevention of Less Favourable Treatment).

Pensions; redundancy/compensation

- 42 The VSS's staff shall be eligible for a pension provided by membership of the Principal Civil Service Pension Scheme (Northern Ireland) (PCSPS(NI)).
- 43 Staff may opt out of the occupational pension scheme provided by the VSS. However, the employer's contribution to any personal pension arrangement, including a stakeholder pension, shall [normally] be limited to the national insurance rebate level. *[NOTE: The exception is for NDPBs covered by the PCSPS(NI) Partnership arrangement, and for NDPBs with PCSPS(NI) by-analogy versions, where a contribution regime has been agreed. NDPBs with other pension arrangements which are considering contributing to a stakeholder-type arrangement where staff opt out, must consult DoF with a formal proposal based on actuarial advice.]*
- 44 Any proposal by the VSS to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the approval of TEO and DoF. Proposals for severance payments must comply with MPMNI Annex 4.13. Where the PCSPS(NI) is the relevant pension

scheme, the NDPB must conform with the procedures for early retirement / severance which apply to the main Department and ensure that levels of benefits are standard applicable under the Civil Service Compensation Scheme (Northern Ireland) (CSCS(NI)) rules. TEO is responsible for ensuring that VSS does this.

The Department is responsible for ensuring that the NDPB continues to meet the criteria for membership of the PCSPS(NI), where this is the pension scheme applicable.

V. NON-STAFF EXPENDITURE

Economic appraisal

45 VSS is required to apply the principles of economic appraisal, with appropriate and proportionate effort, to all decisions and proposals concerning spending or saving public money, including European Union (EU) funds, and any other decisions or proposals that involve changes in the use of public resources. For example, appraisal must be applied irrespective of whether the relevant public expenditure or resources:

- a. involve capital or current spending, or both;
- b. are large or small; and
- c. are above or below delegated limits(see Appendix A).

46 Appraisal itself uses up resources. The effort that should go into appraisal and the detail to be considered is a matter for case-by-case judgement, but the general principle is that the resources to be devoted to appraisal should be in proportion to the scale or importance of the objectives and resource consequences in question. Judgement of the appropriate effort should take into consideration the totality of the resources involved in a proposal.

General guidance on economic appraisal that apply to VSS can be found in:

- DoFs on-line guide The Northern Ireland Guide to Expenditure, Appraisal and Evaluation ('NIGEAE' 2009). See <https://www.finance-ni.gov.uk/topics/finance/northern-ireland-guide-expenditure-appraisal-and-evaluation-nigeae>
- The HM Treasury Guide, *The Green Book: Appraisal and Evaluation in Central Government (2003), updated July 2011.*

Capital expenditure

- 47 Subject to being above an agreed capitalisation threshold, all expenditure on the acquisition or creation of fixed assets shall be capitalised on an accruals basis in accordance with relevant accounting standards. Expenditure to be capitalised shall include the (a) acquisition, reclamation or laying out of land; (b) acquisition, construction, preparation or replacement of buildings and other structures or their associated fixtures and fittings; and (c) acquisition, installation or replacement of movable or fixed plant, machinery, vehicles and vessels.
- 48 Proposals for large-scale individual capital projects or acquisitions will normally be considered within the VSS's corporate and business planning process. Subject to paragraph 50, applications for approval within the corporate/business plan by TEO and, DoF if necessary, shall be supported by formal notification that the proposed project or purchase has been examined and duly authorised by the Board. Regular reports on the progress of projects shall be submitted to TEO.
- 49 Approval of the corporate/business plan does not obviate the VSS's responsibility to abide by the economic appraisal process.
- 50 Within its approved overall resources limit the VSS shall, as indicated in the attached Appendix on delegations, have delegated authority to spend up to £50k on any individual capital project or acquisition. Beyond that delegated

limit, TEO's and where necessary, DoF's prior authority must be obtained before expenditure on an individual project or acquisition is incurred.

Transfer of funds within budgets

- 51 Unless financial provision is subject to specific TEO or DoF controls (e.g. where provision is ring-fenced for specific purposes) or delegated limits, transfers between budgets within the total capital budget, or between budgets within the total revenue budget, do not need TEO approval. The one exception to this is that, due to HM Treasury controls, any movement into, or out, of depreciation and impairments within the resource budget will require departmental and possibly DoF approval. NOTE: Under resource budgeting rules, transfers from capital to resource budgets are not allowed.

Lending, guarantees, indemnities; contingent liabilities; letters of comfort

- 52 The VSS shall not, without TEO's and where necessary, DoF's prior written consent, lend money, charge any asset or security, give any guarantee or indemnities or letters of comfort, or incur any other contingent liability (as defined in Annex 5.5 of MPMNI), whether or not in a legally binding form.

Grant or loan schemes

- 53 Unless covered by a delegated authority, all proposals to make a grant or loan to a third party, whether one-off or under a scheme, together with the terms and conditions under which such grant or loan is made shall be subject to prior approval by TEO, and where necessary DoF. If grants or loans are to be made under a continuing scheme, statutory authority is likely to be required.
- 54 The terms and conditions of a grant or loan to a third party shall include a requirement on the receiving organisation to prepare accounts and to ensure

that its books and records in relation to the grant or loan are readily available for inspection by the VSS, TEO and the C&AG.

- 55 See also below under the heading *Recovery of grant-financed assets* (paragraphs 77-79).

Gifts made, write-offs, losses and other special payments

- 56 Proposals for making gifts or other special payments (including issuing write-offs) outside the delegated limits set out in the Appendix A of this document must have the prior approval of TEO and where necessary DoF.

- 57 Losses shall not be written off until all reasonable attempts to make a recovery have been made and proved unsuccessful.

- 58 Gifts by management to staff are subject to the requirements of DAO (DFP) 10/06.

Leasing

- 59 Prior TEO approval must be secured for all finance leases. All leases for office accommodation (including supporting storage or warehousing) – both new and existing extension or renewal beyond break point, require a business case to be approved by the Department and DoF Supply (Mike Brennan's letter of 28 July 2014 to Accounting Officers). VSS must consult with the Asset Management Unit within SIB when preparing a business case for the lease of office accommodation before it is submitted to the Department and DoF for approval. The VSS must have capital DEL provision for finance leases and other transactions which are, in substance, borrowing (paragraph 34 above).

- 60 Before entering into any lease (including an operating lease) the VSS shall demonstrate that the lease offers better value for money than purchase.

Public/Private Partnerships

- 61 The VSS shall seek opportunities to enter into Public/Private Partnerships where this would be more affordable and offer better value for money than conventional procurement. Where cash flow projections may result in delegated spending authority being breached, the VSS shall consult TEO. The VSS should also ensure that it has the necessary budget cover.
- 62 Any partnership controlled by the VSS shall be treated as part of the VSS in accordance with guidance in the FReM and consolidated with it subject to any particular treatment required by the FReM. Where the judgment over the level of control is difficult TEO will consult DoF (who may need to consult with the Office of National Statistics over national accounts treatment).

Subsidiary companies and joint ventures

- 63 The VSS shall not establish subsidiary companies or joint ventures without the express approval of TEO and DoF. In judging such proposals TEO will have regard to TEO's wider strategic aims, objectives and current Programme for Government.
- 64 For public expenditure accounts purposes any subsidiary company or joint venture controlled or owned by the VSS shall be consolidated with it in accordance with guidance in the FReM subject to any particular treatment required by the FReM. Where the judgment over the level of control is difficult, TEO will consult DoF (who may need to consult with the Office of National Statistics over national accounts treatment). Unless specifically agreed with TEO and DoF, such subsidiary companies or joint ventures shall be subject to the controls and requirements set out in this *Management*

Statement and Financial Memorandum, and to the further provisions set out in supporting documentation.

Financial investments

65 The VSS shall not make any investments in traded financial instruments without the prior written approval of TEO, and where appropriate DoF, nor shall it aim to build up cash balances or net assets in excess of what is required for operational purposes. Funds held in bank accounts or as financial investments may be a factor for consideration when grant-in-aid is determined. Equity shares in ventures which further the objectives of the VSS shall equally be subject to TEO and DoF approval unless covered by a specific delegation.

Unconventional financing

66 The VSS shall not enter into any unconventional financing arrangement without the approval of TEO and DoF.

Commercial insurance

67 The VSS shall not take out any insurance without the prior approval of TEO and DoF, other than third party insurance required by the Road Traffic (NI) Order 1981 (as amended) and any other insurance which is a statutory obligation or which is permitted under Annex 4.5 of MPMNI.

68 In the case of a major loss or third-party claim TEO shall liaise with the VSS about the circumstances in which an appropriate addition to budget out of TEO's funds and/or adjustment to the VSS's targets might be considered. TEO will liaise with DoF Supply where required in such cases. (A certificate of Exemption for Employer's Liability Insurance has been issued to VSS)

Payment/Credit Cards

- 69 The VSS, in consultation with TEO, shall ensure that a comprehensive set of guidelines on the use of payment cards (including credit cards) is in place. Reference should be made to FD (DoF) 11/16.

Hospitality

- 70 The VSS, in consultation with TEO, shall ensure that a comprehensive set of guidelines on the provision of hospitality is in place. Reference should be made to DAO (DFP) 10/06 Revised.

Use of Consultants

- 71 The VSS shall adhere to the guidance issued by DoF, as well as any produced by TEO in relation to the use of consultants. Please see the delegated limits set out in Appendix A.
- 72 VSS will provide TEO with a quarterly statement on the status of all consultancies completed and / or started in each financial year.
- 73 Care should be taken to avoid actual, potential or perceived conflicts of interests when employing consultants.

VI. MANAGEMENT AND DISPOSAL OF FIXED ASSETS

Register of assets

- 74 VSS shall maintain an accurate and up-to-date register of its fixed assets.

Disposal of assets

- 75 The VSS shall dispose of assets which are surplus to its requirements. Assets shall be sold for best price, taking into account any costs of sale. Generally assets shall be sold by auction or competitive tender unless otherwise agreed by TEO, and in accordance with the principles in MPMNI.
- 76 All receipts derived from the sale of assets (including grant financed assets, see below) must be declared to TEO, which will consult with DoF on the appropriate treatment.

Recovery of grant-financed assets

- 77 Where the VSS has financed expenditure on capital assets by a third party, the VSS shall set conditions and make appropriate arrangements to ensure that any such assets individually above a value of £50 are not disposed of by the third party without the VSS's prior consent.
- 78 The VSS shall therefore ensure that such conditions and arrangements are sufficient to secure the repayment of the NI Consolidated Fund's due share of the proceeds of the sale, in order that funds may be surrendered to TEO.
- 79 The VSS shall ensure that if the assets created by grants made by the VSS cease to be used by the recipient of the grant for the intended purpose, a proper proportion of the value of the asset shall be repaid to the VSS for surrender to TEO. The amounts recoverable under the procedures in paragraphs 77-78 above shall be calculated by reference to the best possible value of the asset and in proportion to the NI Consolidated Fund's original investment(s) in the asset.

VII. BUDGETING PROCEDURES

Setting the annual budget

- 80 Each year, in the light of decisions by TEO on the VSS's Corporate Plan (Section 4.1 of the *Management Statement*), TEO will send to the VSS:
- a formal statement of the annual budgetary provision allocated by TEO in the light of competing priorities across TEO and of any forecast income approved by TEO; and
 - a statement of any planned change in policies affecting the VSS.
- 81 The VSS's approved annual business plan will take account both of its approved funding provision, where this applies, and of any forecast receipts, and will include a budget of estimated payments and receipts together with a profile of expected expenditure and of draw-down of any TEO funding and/or other income over the year. These elements will form part of the approved business plan for the year in question (Section 4.1 of the *Management Statement*.)
- 82 Any grant-in-aid provided by TEO for the year in question will be voted in TEO's Estimate and will be subject to Assembly control.

General conditions for authority to spend

- 83 Once the VSS's budget has been approved by TEO and subject to any restrictions imposed by Ministers or in this MS/FM, the VSS shall have authority to incur expenditure approved in the budget without further reference to TEO, on the following conditions:

the VSS shall comply with the delegations set out in Appendix A of this document. These delegations shall not be altered without the prior agreement of TEO and DoF;

the VSS shall comply with the conditions set out in paragraph 13 above regarding novel, contentious or repercussive proposals;

inclusion of any planned and approved expenditure in VSS's budget shall not remove the need to seek formal TEO, and where necessary, DoF approval where such proposed expenditure is above the delegated limits set out in Appendix A or is for new schemes not previously agreed;

the VSS shall provide TEO with such information about its operations, performance individual projects or other expenditure as TEO may reasonably require (see paragraph 84 below; and

VSS shall comply with the NI Procurement Policy and carry out procurement via CPD or another recognised CoPE.

Providing monitoring information to TEO

84 The VSS shall provide TEO with, as a minimum, information on a monthly basis which will enable the satisfactory monitoring by TEO of:

the VSS's cash management;

its draw-down of any grant-in-aid;

the expenditure for that month;

forecast outturn by resource headings; and

other data required for the DoF Outturn and Forecast Outturn Return.

VIII. BANKING

Banking arrangements

85 The VSS's Accounting Officer is responsible for ensuring that the VSS's banking arrangements are in accordance with the requirements of Annex 5.7 of *MPMNI*. In particular, he/she shall ensure that the arrangements safeguard public funds and that their implementation ensures efficiency, economy and effectiveness.

86 He/she shall therefore ensure that:

- these arrangements are suitably structured and represent value-for-money, and are reviewed at least every two years, with a comprehensive review, usually leading to competitive tendering, at least every three to five years;
- sufficient information about banking arrangements is supplied to TEO's Accounting Officer to enable the latter to satisfy his/her own responsibilities (Section 3.2 of the *Management Statement*);
- the VSS's banking arrangements shall be kept separate and distinct from those of any other person or organisation; and
- adequate records are maintained of payments and receipts and adequate facilities are available for the secure storage of cash.

IX. COMPLIANCE WITH INSTRUCTIONS AND GUIDANCE

Relevant documents

87 The VSS shall comply with the following general guidance documents:

- This document (both the *Financial Memorandum* and the *Management Statement*);
- *Managing Public Money Northern Ireland (MPMNI)*;
- *Public Bodies - a Guide for NI Departments* issued by DoF;
- *Government Internal Audit Standards*, issued by DoF;
- The document *Managing the Risk of Fraud* issued by DoF;
- The Treasury document *The Government Financial Reporting Manual (FReM)* issued by DoF;
- Relevant DoF *Dear Accounting Officer* and *Finance Director* letters;
- Relevant *Dear Consolidation Officer* and *Dear Consolidation Manager* letters issued by DoF;
- *Regularity, Propriety and Value for Money* issued by Treasury;
- The Consolidation Officer Letter of Appointment, issued by DoF;
- Other relevant instructions and guidance issued by the central Departments (DoF/TEO) including Procurement Board and CDP Guidance;
- Specific instructions and guidance issued by TEO;
- Recommendations made by the Public Accounts Committee, or by other Assembly authority, which have been accepted by the Government and which are relevant to the VSS.

X. REVIEW OF FINANCIAL MEMORANDUM

88 The *Management Statement* and *Financial Memorandum* will normally be reviewed at least every 5 years or following a review of the VSS's functions as provided for in Section 7 of the *Management Statement*.

89 DoF Supply will be consulted on any significant variation proposed to the *Management Statement* and *Financial Memorandum*.

Signed: Margaret Bateson **Date:** 28/03/18

Print Name: MARGARET BATESON

Position: CEO

On behalf of the Victims and Survivors Service Limited

Signed: Mark Brown **Date:** 24/04/18

Print name: MARK BROWN

Position: DEPUTY PERMANENT SECRETARY

On behalf of TEO

APPENDIX A

DELEGATED EXPENDITURE LIMITS

GENERAL

These delegated expenditure limits have been agreed by TEO and Department of Finance. Adherence to these limits will be verified through regular test drilling by TEO.

Table 1 – Summary of Delegated Limits

Arm's Length Body	Goods and Services (£k)	Capital (£k)	IT Projects (£k)	Consultancy (£k)	Single Tender Actions (£k)
Victims and Survivors Service Limited	30	50	10	5	30

1. PURCHASING ALL GOODS, SERVICES AND WORKS

Table 2 The Procurement Control Limits for Goods and Non-Construction Services are set out in the table below

(All costs exclude VAT)

Value	Procedure
Up to £5,000*	Departments must demonstrate that value for money has been secured. Please refer to Procurement Guidance Note 04/12 Procurement Control Limits and Basis for Contract Awards
£5,000 to** £30,000	A minimum of two tenders invited by the person authorised to procure for their organisations in accordance with a Service Level Agreement (SLA) with a CoPE. This does not apply to external consultancy. Please refer to guidance 'CPD Advice To Clients And Staff On The Procurement Of Goods And Services Below £30,000' issued August 2012 by CPD. All construction works and services and all external consultancy valued over £10,000 (excluding VAT) must be procured through CPD).
£30,000 to *** EU Thresholds	Procurement should be carried out in line with CG01/16 and carried out by CPD. Advertise on eSourcingNI. Tender process must be conducted in line with

	Procurement Guidance Note 05/12: Procurement of Goods, Works and Services Over £30,000 and Below EU Thresholds.
Above EU Thresholds	Advertise on eTendersNI. EU Directives apply – advertise in the Official Journal of the European Union (OJEU).

Construction Works and Services

Construction is a distinct area of procurement, with specialist requirements and forms of contract. All construction related contracts, irrespective of value, should be procured through or under the delegated authority of a construction CoPE or via a Service Level Agreement with a CoPE in accordance with the following PCLs. CoPEs may choose to make slight variations to these limits to suit the particular circumstances of their business.

Table 3 below details the procurement limits for Construction Works

Value	Procedure
Up to £5,000*	Departments must demonstrate that value for money has been secured. Please refer to Procurement Guidance Note 04/12 Procurement Control Limits and Basis for Contract Awards
£5,000 to ** £30,000	Contractors must be registered on Constructionline2 First six contractors from a randomly selected list generated by Constructionline are invited to tender. Please refer to guidance 'CPD Advice To Clients And Staff On The Procurement Of Goods And Services Below £30,000' issued August 2012 by CPD.
£30,000 to *** EU Thresholds	Advertise on eTendersNI Tender process must be conducted in line with Procurement Guidance Note 05/12: Procurement of Goods, Works and Services Over £30,000 and Below EU Thresholds.
Above EU Thresholds	Advertise on eTendersNI. EU Directives apply – advertise in OJEU. Normally use the restricted procedure. 2

Table 4 below details the procurement limits for Construction Services

Value	Procedure
Up to £5,000*	Departments must demonstrate that value for money has been secured. Please refer to Procurement Guidance Note 04/12 Procurement Control Limits and Basis for Contract Awards
£5,000 to ** £30,000	Consultants must be registered on Constructionline First six consultants from a randomly selected list generated by Constructionline are invited to tender. Please refer to guidance 'CPD Advice To Clients And Staff On The Procurement Of Goods And Services Below £30,000' issued August 2012 by CPD.
£30,000 to *** EU Thresholds	Advertise on eTendersNI. Tender process must be conducted in line with Procurement Guidance Note 05/12: Procurement of Goods, Works and Services Over £30,000 and Below EU Thresholds.
Above EU thresholds	Advertise on eTendersNI. EU Directives apply – advertise in OJEU. Normally use the Restricted Procedure.

* Annex A of PGN 4/12 (revised May 2016) applies for purchases up to £5,000. Please refer for guidance.

** Please refer to guidance 'CPD Advice To Clients And Staff On The Procurement Of Goods And Services Below £30,000' issued August 2012 by CPD.

*** PGN 5/12 (revised May 2016) applies. Please refer for guidance.

ECONOMIC APPRAISALS

The principles of economic appraisal should be applied in all cases where expenditure is proposed, whether the proposal involves capital or current expenditure, or both. The effort put into economic appraisal should be commensurate with the size or importance of the needs or resources under consideration. However, the VSS should undertake a comprehensive business case of all projects involving expenditure of **£250,000** and over.

Where the VSS is unable to obtain a sufficient number of tenders, it must advise TEO of the situation and supply reasons for insufficient number of tenders having been sought. Records of all correspondence are to be retained on file including any justification given and/or approvals obtained.

2. CAPITAL PROJECTS

The Chief Executive may authorise capital expenditure on discrete capital projects of up to **£50,000**. Capital projects over this amount require the approval of TEO, and may be subject to quality assurance by DoF if requested. Any novel and/or potentially contentious projects, regardless of the amount of expenditure, require the approval of TEO.

3. DISPOSAL OF SURPLUS EQUIPMENT

The VSS should follow the guidance in accordance with *MPMNI*, Annex 4.8.

4. LEASE AND RENTAL AGREEMENTS

The VSS may enter into lease and/or rental agreements for the provision of goods and services. Lease and rental agreements for the provisions of goods and services should be open to competitive tendering in the same way as purchases unless there are convincing reasons to the contrary. The delegations established at paragraph 1 will also apply to lease and rental agreements with the cash values relating to the annual cost of the arrangement. TEO's approval must be obtained for any leasing and/or rental agreement of a value of £25,000 or more per annum.

5. APPROVAL OF INFORMATION TECHNOLOGY PROJECTS

The appraisal of Information Technology (IT) projects should include the staffing and other resource implications.

The principles of appraisal, evaluation and management apply equally to proposals supported by information communication technology (ICT) as to all other areas of public expenditure. ICT-enabled projects should be appraised and evaluated according to the general guidance in the Northern Ireland Guide to Expenditure Appraisal and Evaluation (*NIGEAE*) and managed using the *Programme and Project Management and Assurance* guidance.

The purchase of IT equipment and systems should be in line with the guidance on Procedures and Principles for Application of Best Practice in Programme/Project Management (PPM), (available at www.finance-ni.gov.uk/topics/programme-and-project-management-and-assurance) and be subject to competitive tendering unless there are convincing reasons to the contrary. The form of competition should be appropriate to the value and complexity of the project, and in line with the Procurement Control Limits in Table 2. Delegated authority for each IT project is set out in Table 5.

Table 5 - Delegated Authority for Information Technology Projects, Systems and Equipment

(All costs exclude VAT)

THRESHOLDS	AUTHORISATION
<i>Up to £500</i>	The Chief Executive
>£500 to £5000	The Chief Executive
>£5000 to £10,000	The Chief Executive
>£10,000 to £25,000	The Chief Executive plus advice and prior approval from TEO
>£25,000 to £50,000	The Chief Executive plus advice and prior approval from TEO
>£50,000 (When over the EC threshold observe the EC threshold guidelines).	The Chief Executive plus advice and prior approval from TEO

6. ENGAGEMENT OF CONSULTANTS

General

The VSS has authority to appoint consultants for a **single contract** without recourse to TEO up to a total cost of **£5,000** and subject to any guidance as may be issued by DoF or TEO.

The VSS shall provide TEO with a quarterly statement on the status of all consultancies completed and/or started in each financial year. Care should be taken to avoid actual, potential, or perceived conflicts of interest when employing consultants.

Economic appraisal

Business cases for all consultancy assignments shall be prepared in line with the CG01/16 guidance.

A full business case should be prepared for all consultancy assignments expected to exceed **£10,000**. A proportionate business case should be prepared for all assignments below this threshold. Section 3 of the guidance note attached to FD (DFP) 07/12 explains the nature of the required business case.

Direct Award Contracts

Direct Award Contracts should be avoided and advice from CPD sought. Paragraphs 8-10 of the Financial Memorandum refer.

The VSS Accounting Officer can approve DACs up to the VSS's delegated limit (currently £30,000), with the exception of external consultancy DACs. Direct Award Contracts above the delegated limit and all external consultancy must also be approved by the Departmental Accounting Officer.

Any proposal to procure goods and services with a combined cost of greater than £5,000 through a Direct Award Contract must be supported by CPD advice and a business case setting out the rationale and justification for doing so. The relevant Accounting Officer(s) approval is required before awarding any contract through a direct award contract.

Details of *all* Direct Award Contracts entered into by the ALB must be tabled at their Audit and Risk Assurance Committee and reported on a quarterly basis to TEO in an annexe to their Assurance statements.

7. LOSSES AND SPECIAL PAYMENTS

The Chief Executive will have the authority to write off losses and make special payments up to delegated limits as detailed below (a-h):

- a. Cash losses – up to £1000 per case/incident.
- b. Stores/Equipment losses – up to £1000 per case/incident.
- c. Constructive losses and fruitless payments – up to £1000 per case;
- d. Compensation payments – up to £1000 per case.
 - (i) Made under legal obligation, e.g. by Court Order – up to £1000 per case plus reasonable legal expenses
 - (ii) For damage to personal property of staff – up to £1000 per case

- (iii) Where written legal advice is that the VSS should not fight a court action because it is unlikely that it would win – up to £1000 per case.
- e. Claims abandoned or waiver of claim – up to £1000 per case.
- f. Extra contractual payments – up to £1000 per case.
- g. Ex gratia payments – up to £1000 per case (Pensions payments are not covered by this threshold).
- h. Extra statutory and extra regulatory payments – no delegation, all proposals must be submitted to TEO for approval.

The prior approval of TEO must be obtained for amounts above the delegations listed 7a-h (above). Approval of write-off should be made with the minimum of delay.

DAO (DFP) 06/12⁵, Departmental Delegations/Requirements for DFP (Now DoF) Approval, provides guidance on when TEO must seek DoF approval on behalf of the VSS.

Where total losses and Special Payments exceed £5000 in any financial year, an explanatory note should be included in the VSS's accounts.

Details of all losses and special payments should be recorded in a Losses and Special Payments Register, which will be available to auditors. The Register should be kept up-to-date and should show evidence of the approval by the Chief Executive and TEO as necessary.

⁵ https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/daodfp0612_revised_220816.pdf

