

## **NORTHERN IRELAND AUDIT OFFICE**

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### **Introduction**

1. This Estimate provides for expenditure in support of the Northern Ireland Audit Office's aim of providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business.
2. Request for resources A of the Estimate provides for expenditure on the costs of administration and other support services, including associated non-cash items in providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business.
3. The provision sought for 2005-06 is 8.5 per cent higher than the final net provision and estimated net outturn for 2004-05
4. Symbols are explained in the guide at the front of the volume.

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**NORTHERN IRELAND AUDIT OFFICE**


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<b>Part I</b>	<b>£</b>
<b>RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business</b>	<b>8,043,000</b>
<b>Net Cash Requirement</b>	<b>7,868,000</b>

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Amounts required in the year ending 31 March 2006 for use by the Northern Ireland Audit Office on:

**RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business:**

the costs of administration and other support services including associated non-cash items of the Northern Ireland Audit Office in providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business.

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>
RfR A:	8,043,000	3,337,000	4,706,000
Net Cash Requirement	7,868,000	3,264,000	4,604,000

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## Part II Subhead detail

£'000

Resources						Capital		2004-05 Provision	2003-04 Outturn
2005-06									
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
RfR A : Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business									
-	9,911	-	9,911	1,868	8,043	265	-	7,416	6,207
<b>Departmental Expenditure in DEL:</b>									
1: Administration									
	9,911	-	9,911	1,868	8,043	265	-	7,416	6,207
<b>Total:</b>	<b>-</b>	<b>9,911</b>	<b>-</b>	<b>9,911</b>	<b>1,868</b>	<b>8,043</b>	<b>-</b>	<b>7,416</b>	<b>6,207</b>

Resource to Cash reconciliation	2005-06 Provision	2004-05 Provision	2002-03 Outturn	£'000
<b>Net Total Resources</b>	<b>8,043</b>	<b>7,416</b>	<b>6,207</b>	
<b>Voted Capital Items</b>				
Capital	265	225	130	
Less non-operating Accruing Resources	-	-	-	
<b>Total net voted capital</b>	<b>265</b>	<b>225</b>	<b>130</b>	
<b>Accruals to cash adjustments</b>				
Capital charges	-196	-130	-160	
Depreciation	-244	-257	-278	
New provisions and adjustments to previous provisions	-	-	-	
Profit/loss on sale of assets	-	-	-	
Prior period adjustments	-	-	-	
Other non-cash items	-	-	-	
Increase(+)/Decrease(-) in stock	-	-	-	
Increase(+)/Decrease(-) in debtors	-	-	-142	
Increase(-)/Decrease(+) in creditors	-	-	-276	
Use of provisions	-	-	21	
Excess cash to be CFERd	-	-	-	
<b>Total Accruals to cash adjustments</b>	<b>-440</b>	<b>-387</b>	<b>-835</b>	
<b>Net Cash Required</b>	<b>7,868</b>	<b>7,254</b>	<b>5,502</b>	

**Forecast Operating Cost Statement****£'000****For the year ending 31 March 2006**

	<b>Provision 2005-06</b>	<b>Provision 2004-05</b>	<b>Outturn 2003-04</b>
<b>Net Administration Costs</b>			
Request for Resources A	8,043	7,416	6,207
<b>Total Net Administration Costs</b>	<b>8,043</b>	<b>7,416</b>	<b>6,207</b>
<b>Net Programme Costs</b>			
Request for Resources A	-	-	-
<b>Total Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>NET OPERATING COST</b>	 <b>8214</b>	 <b>7581</b>	 <b>6,357</b>
<b>NET RESOURCE OUTTURN</b>	<b>8043</b>	<b>7416</b>	<b>6207</b>
<b>RESOURCE BUDGET OUTTURN</b>	<b>8043</b>	<b>7416</b>	<b>6207</b>



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**Reconciliation of resource expenditure between Estimates, Accounts  
and Budgets**


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£'000

**For the year ending 31 March 2006**

	<b>Provision 2005-06</b>	<b>Provision 2004-05</b>	<b>Outturn 2003-04</b>
<b>Net Resource Outturn (Estimates)</b>	<b>8,043</b>	<b>7,416</b>	<b>6,207</b>
<i>Adjustments to include:</i>			
Add Consolidated Fund Standing Services	171	165	150
<b>Net Operating Costs (Accounts)</b>	<b>8,214</b>	<b>7,581</b>	<b>6,357</b>
less Consolidated Fund Standing Services	<b>-171</b>	<b>-165</b>	<b>-150</b>
<b>Resource Budget Outturn (Budget)</b>	<b>8,043</b>	<b>7,416</b>	<b>6,207</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,043	7,416	6,207
Annually Managed Expenditure (AME)	-	-	-



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**Reconciliation of capital expenditure between Estimates and Budgets** **£'000**

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**For the year ending 31 March 2006**

	<b>Provision 2005-06</b>	<b>Provision 2004-05</b>	<b>Outturn 2003-04</b>
<b>Net Voted Capital Outturn (Estimates)</b>	<b>265</b>	<b>225</b>	<b>130</b>
<b>Capital Budget Outturn</b>	<b>265</b>	<b>225</b>	<b>130</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	265	225	130
Annually Managed Expenditure (AME)	-	-	-



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**Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Comptroller and Auditor General for Northern Ireland, Mr John Dowdall, as Accounting Officer of the NIAO with responsibility for preparing the Office's 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 NIAO's assets, are set out in the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

**Accruing Resources Analysis****£'000**

Detail	Provision 2005-06		Provision 2004-05		Outturn 2003-04	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business</b>	1868	0	1724	0	1830	0
<b>Total for RfR A</b>	<b>1,868</b>	<b>-</b>	<b>1,724</b>	<b>-</b>	<b>1,830</b>	<b>-</b>

\* Amount that may be applied as accruing resources in addition to the net total, arising from receipts from bodies in respect of audit services rendered and income from the National Audit Office in respect of work carried out on behalf of the Comptroller and Auditor General (GB).

