

NORTHERN IRELAND AUDIT OFFICE

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 2004-05 includes the estimated residual costs of the audit functions transferred by the Audit and Accountability (Northern Ireland) Order 2003 to the Northern Ireland Audit Office from other departments. The comparative figures shown for 2002-03 and 2003-04 reflect the estimated costs of the transferred functions in those years and, on that basis, the provision sought for 2004-05 is 2.9 per cent higher than the final net provision and estimated net outturn for 2003-04.
4. Symbols are explained in the guide at the front of the volume.

NORTHERN IRELAND AUDIT OFFICE

Part 1

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.	£ 7,416,000
Net Cash Requirement		7,254,000

Amounts required in the year ending 31 March 2005 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.

	Net Total	Allocated in Vote on Account	£ Balance to complete
RfR A:	7,416,000	3,011,000	4,405,000
Net Cash Requirement	7,254,000	2,874,000	4,380,000

Part II Subhead detail

£'000

	2004-05						Capital		2003-04	2002-03
	Resources								Provision	Outturn
	1	2	3	4	5	6	7	8	9	10
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
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.	-	9,140	-	9,140	1,724	7,416	225	-	7,206	6,540
Departmental Expenditure in DEL										
1: Administration	-	9,140	-	9,140	1,724	7,416	225	-	7,206	6,540
TOTAL	-	9,140	-	9,140	1,724*	7,416	225	-	7,206	6,540

Resource to Cash reconciliation	2004-05	2003-04	£'000
	Provision	Provision	Outturn
Net Total Resources	7,416	7,206	6,540
Voted Capital Items			
Capital	225	143	91
Less non-operating Accruing Resources	-	-	-
Total net voted capital	225	143	91
Accruals to cash adjustments			
Capital charges	-130	-130	-124
Depreciation	-257	-316	-386
New provisions and adjustments to previous provisions	-	-	-
Other non-cash items	-	-	-
Increase (+)/Decrease (-) in stock	-	-	-
Increase (+)/Decrease (-) in debtors	-	-	-
Increase (-)/Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Excess cash to be CFERd	-	-	-
Total Accruals to cash adjustments	-387	-446	-510
Net Cash Required	7,254	6,903	6,121

Supporting Statements, Tables and Notes

Forecast Operating Cost Statement

£'000

For the year ending 31 March 2005

	2004-05 Provision	2003-04 Provision	2002-03 Outturn
Net Administration Costs			
Request for Resources A	7,416	7,206	6,540
	<hr/>	<hr/>	<hr/>
Total Net Administration Costs	7,416	7,206	6,540
 NET OPERATING COST	 7,581	 7,363	 6,687
 NET RESOURCE OUTTURN	 7,416	 7,206	 6,540
 RESOURCE BUDGET OUTTURN	 7,416	 7,206	 6,540

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

£'000

For the year ending 31 March 2005

	Provision 2004-05	Provision 2003-04	Outturn 2002-03
Net Resource Outturn (Estimate)	7,416	7,206	6,540
Adjustments to remove:			
Add Consolidated Fund Standing Services	165	157	147
Net Operating Costs (Accounts)	7,581	7,363	6,687
Less Expenditure within Resource Budgets of other departments	(165)	(157)	(147)
Resource Budget Outturn (Budget)	7,416	7,206	6,540
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	7,416	7,206	6,540
Annually Managed Expenditure (AME)	-	-	-

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

For the year ending 31 March 2005

	Provision 2004-05	Provision 2003-04	Outturn 2002-03
Net Voted Capital Outturn (Estimate)	225	143	91
Capital Budget Outturn	225	143	91
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	225	143	91
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

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 2004-05		Provision 2003-04		Outturn 2002-03	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- Operating ARs
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.	1,724	-	1,550	-	2,060	-
Total for RfR A	1,724*	-	1,550*	-	2,060*	-

* 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),
