



Northern Ireland
Assembly

Research and Library Service Research Paper

19 May 2010

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Resources for budget scrutiny

NIAR 626-09

This paper examines the resources available to support legislatures in their role of scrutinizing budgetary proposals from the executive. First, the resources in the jurisdictions of Great Britain and Ireland are presented along with some discussion of their effectiveness. Second, some international models for supporting budget scrutiny are considered.

Key Points

- Many legislatures across the world have some form of unit or office which provides analytical support in relation to public finance and budgetary issues.
- There are a number of ways that such a unit or office can be structured. Before a recommendation of an appropriate structure to provide support to the Northern Ireland Assembly can be made some decisions may be needed on the future budget process.
- The key issue in relation to a future unit is that it should be independent of the Executive. Whether it is located within the Assembly Secretariat or elsewhere does not seem particularly important as long as there is a level of separation.
- Another central issue is access to information. It may be that the existing provisions under the Northern Ireland Act 1998 and the Ministerial Code are sufficient; on the other hand, the requirement for Executive Ministers to provide information and data may need to be strengthened. There are different ways that this can be tackled – be it through legislation, agreement or, perhaps, standing orders.

Executive Summary

This research looks at the support structures for budget scrutiny available to legislatures in Great Britain and Ireland, and further afield.

The main finding is that, compared with many other jurisdictions, the Assembly, its Committees and its Members lag behind in terms of the resources available to them.

Any consideration of the options for plugging the gap should be within the context of potential reform to the budget process in Northern Ireland; any proposed unit should fit with the needs that a reformed process will generate.

For example, a recommendation was made in Assembly Research paper 45/10 *Considerations for reform of the budget process in Northern Ireland*¹ that there should be a requirement for external/independent analysis of the draft Budget and spending plans (Recommendation 7) – this is for the purpose of enhancing transparency and good practice in budgeting. Any unit designed to provide analytical support to the Assembly in its budget-scrutiny role should not overlap with the solution proposed to meet that recommendation if it is taken forward.

In addition, a number of recommendations were made in the Department of Finance and Personnel's *Review of the Northern Ireland Executive Budget 2008-11 Process* which was presented to the Committee for Finance and Personnel on 12 May 2010. Some of these seem likely to help improve the transparency of the process and the quality and usefulness of the information produced. Others – such as for an early and more structured engagement between departments and Assembly Committees - seem likely to increase the need for Committees to have access to support.

To that end, five options are identified in this paper for addressing the shortage of support in budget scrutiny:

- Appoint advisers to Committees under existing provisions;
- Establish a unit within the Northern Ireland Civil Service;
- Provide a dedicated unit within the Research and Library Service;
- Redesign the Committee support staffing structure to include public finance expertise; or
- Establish a parliamentary budget office – either within or external to the Assembly.

All of the options have some advantages and disadvantages. Importantly, in the public expenditure climate that is likely over at least the medium term, it may be that – ultimately – cost is a decisive factor.

¹ Assembly Research paper 45/10 available online at: <http://assist.assemblyni.gov.uk/services/rsrchlib/research/reports/dept/fp/2010/pidgeon4510.pdf> (see page 71)

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1 Introduction

This paper follows on from Assembly Research paper 45/10 *Considerations for reform of the budget process in Northern Ireland*². In that paper a number of recommendations were made for possible reforms to the current process of budgeting in the Northern Ireland Assembly.

It was noted in that paper that if the process is changed and the Assembly's role in budget scrutiny is enhanced, there will be a knock-on effect on the support for Members and Committees that may be required.

With the process as it stands, the Assembly doesn't have a particularly strong ability to amend budget proposals (though it is stronger than the Westminster process). It is worth noting, however, that the ability to table and effect legislative amendments is only part of the story:

*noting the extent of formal amendments is only one way to assess the impact of legislatures on budget formulation. Legislative officials often exercise informal influence over executive budgets before they are formally announced. Executive officials have incentives to anticipate and take into account potential legislative views and reactions as they develop their proposals, either through informal negotiation or through anticipatory behaviour. Indeed, the absence of amendments may reflect effective informal bargaining and negotiations between executive and legislative officials during the formulation process, where consultation effectively heads off legislative opposition.*³

Under this view of the impact of informal legislative-executive relations over budgeting, it could be considered that there is a requirement for greater resources to assist Members in the process as it is; rather than providing support for potential legislative amendments to the budget it would be to enhance capability to play a part on the informal or anticipatory phase.

The main purpose of this paper is consider models for providing this kind of support to parliamentarians that have been employed elsewhere and to draw out any lessons for the Northern Ireland Assembly.

1.1 What is scrutiny?

Scrutiny has been defined as:

² Assembly Research paper 45/10 available online at:

<http://assist.assemblyni.gov.uk/services/rsrchlib/research/reports/dept/fp/2010/pidgeon4510.pdf>

³ Posner, P and Cheung-Keun Park (2007) 'Role of the Legislature in the Budget Process: recent trends and innovations' *OECD Journal on Budgeting* Vol. 7 No.3 available online at: <http://www.oecd.org/dataoecd/42/27/43411793.pdf> (accessed 11 May 2010) (see page 13)

Public scrutiny is an essential part of ensuring that government remains effective and accountable. Public scrutiny can be defined as the activity by one elected or appointed organisation or office examining and monitoring all or part of the activity of a public sector body with the aim of improving the quality of public services. A public sector body is one that carries out public functions or spends public money. Scrutiny ensures that executives are held accountable for their decisions, that their decision-making process is clear and accessible to the public and that there are opportunities for the public and their representatives to influence and improve public policy.⁴

The Centre for Public Scrutiny⁵ identifies four principles to help people understand the most important aspects of scrutiny. Good scrutiny:

- provides ‘critical friend’ challenge to executive policy-makers and decision-makers;
- enables the voice and concerns of the public and its communities;
- is carried out by ‘independent minded governors’ who lead and own the scrutiny process; and
- drives improvement in public services.

1.2 The budget-scrutiny role of the Northern Ireland Assembly

The Northern Ireland Assembly has a remit that includes holding the Executive to account over its budgeting and spending priorities and its reporting of financial information. In particular, the Assembly’s Statutory Committees each have a remit to advise and assist Ministers on matters within their responsibility. They undertake a scrutiny, policy development and consultation role with respect to departments and play a key role in the consideration and development of legislation.

Ultimately it is the Assembly that must give the statutory authority for departments to spend money by considering and approving budget bills and supply resolutions. Members individually and committees collectively consider departments’ proposals for new programmes and the outcome of in-year ‘monitoring rounds’.⁶

In the run-up to the recent Westminster election it was made clear that spending cuts are coming although none of the three main UK parties set out in detail where or how the cuts would happen.

⁴ Centre for Public Scrutiny ‘Introduction to scrutiny’ available online at: <http://www.cfps.org.uk/introduction-to-scrutiny> (accessed 10 May 2010)

⁵ The Centre for Public Scrutiny was created to help those who look at the effectiveness of public services. It is an independent not-for-profit company set up originally by the Improvement and Development Agency for Local Government, and incorporated as an independent organisation in 2003 by the Local Government Association, Chartered Institute of Public Finance and Accountancy and the Democratic Health Network of the Local Government Information Unit (see <http://www.cfps.org.uk/about-us>) (accessed 10 May 2010)

⁶ Monitoring rounds are the process through which departments declare and give up any surplus allocations from their budget lines. These can then be reallocated to other departments in line with Executive priorities and emerging funding pressures.

The Northern Ireland block grant will not be immune from cuts (unless by some outside chance the incoming government chooses only to cut areas that under the Barnett Formula mechanism are 100% non-comparable), so the Northern Ireland Executive is going to have to do the same; at the very least further efficiency savings will have to be identified.

Assembly Members will want to be paying increasingly close attention to where there may be any further fat in the system that could be trimmed. In addition, the Committee for Finance and Personnel's current Inquiry into the budget process⁷ is likely to recommend changes to the current system, which – if adopted and implemented – will increase the role of the Assembly and its Committees in budgetary decisions. This is likely to lead to an increase in demand for effective support for Committees and Members in carrying out financial scrutiny.

1.3 The resources available to Members and Committees

The secretariat to each Statutory Committee (and to the Committee for Finance and Personnel in particular) has developed a certain level of expertise in relation to budget scrutiny in order to be able to support their respective Committees effectively. Because of the range of policy areas each Committee has to cover, it is not possible for the secretariat staff to become experts in them all. Also, Committee Clerks and their staff are not permanently attached to a single Committee.

There is technical support available to Northern Ireland Assembly Members in financial scrutiny - there are two researchers in the Research and Library Service specialising in public finance; an econometrician and a demographer are currently being recruited. In addition, both Committees and the Research and Library Service have budgets for the procurement of specialist advice, but these have not been widely used. An issue in an area the size of Northern Ireland would be the availability of a pool of experts large enough to supply the need.

In other jurisdictions, specialist units or posts have been created to provide support to parliamentarians in their budget-scrutiny role. In the UK Parliament, in Scotland, Wales and the Republic of Ireland, there are various roles for budget scrutiny by finance (and other) committees; there are also different levels of support available to those committees.

⁷ For terms of reference see: http://www.niassembly.gov.uk/finance/2007mandate/inquiries/executive_budget.htm (accessed 10 May 2010)

2. Finance scrutiny resources in the UK Parliament, Scottish Parliament, Welsh Assembly and the Oireachtas

2.1 The UK Parliament

The Scrutiny Unit

Westminster's Scrutiny Unit has a staff of 18, including a finance team of four financial analysts (two from the National Audit Office), an economist and a statistician.⁸ It provides support to select committees in the scrutiny of the Government's financial and performance reporting and of draft Bills.

Support for select committees includes examining departmental expenditure and performance against key tasks in their Public Service Agreements. The finance team provides briefing for committees on Main and Supplementary Estimates (including analysis of departments' estimates memoranda – these are required of departments to explain the contents of their estimates⁹), resource accounts, Autumn performance reports and Departmental Annual Reports (DARs). The Unit publishes an over-arching review of DARs and contributes to the drafting of committee reports.

In the 2007-8 session, the Unit spent 47% of its time on expenditure-related work, in comparison to 25% on draft Bills and 28% on 'other' work¹⁰ - an increase from 22% of time spent on expenditure-related work in the 2002-3 session.¹¹ The Unit spends a smaller proportion of its time on expenditure-related tasks during summer recess (around 20% of staff time in July 2008) and so has more time available to devote to its other tasks such as supporting pre-legislative scrutiny.

While the Unit does provide such support, it is important to note that committees also employ their own staff. The Unit provides briefing and training to both Government and House staff on aspects of financial reporting, for example the Estimates process.¹²

It is important to note that the Scrutiny Unit doesn't have enhanced access to government data: its work is based on publicly available information. An element of the Unit's role is to advise committees on what specific information they should seek. Essentially, this is about getting explanations for spending programmes and changes to them following a Spending Review.¹³

⁸ The Scrutiny Unit (2008) 'The Scrutiny Unit: A guide to its work' available online at: <http://www.parliament.uk/documents/upload/SU%20Leaflet%2014%20Nov%202008.pdf> (accessed 10 May 2010)

⁹ Liaison Committee (2006) Third Report available online at: www.publications.parliament.uk/pa/cm200506/cmselect/cmliain/1685/1685.pdf (accessed 10 May 2010)

¹⁰ 'other' work includes supporting Public Bill Committees.

¹¹ Liaison Committee (2007) First report <http://www.publications.parliament.uk/pa/cm200607/cmselect/cmliain/406/40602.htm> and personal communication

¹² Source: personal communication

¹³ Source: personal communication

The National Audit Office

A second element of support to committees is from the National Audit Office (NAO). Committees can specifically commission work from the NAO, in addition to receiving general briefing on the performance of departments against objectives and plans. In general this support is “highly valued” by committees.¹⁴

The NAO provides additional benefit to committees because, unlike the Scrutiny Unit, it has access to officials, papers and information through its financial and value for money audit. It has greater resources than committees or the Scrutiny Unit and has carried out surveys and opinions polls, for example, to support its research.

The NAO remit is to look at what government has done, rather than to consider the merits of particular policy interventions. It produces performance briefings which are designed to assist the committees in navigating and interpreting the substantial amounts of information available on the departmental performance.

These briefings are based on material in Departmental Annual Reports and, where appropriate, on issues that had arisen from the National Audit Office’s value for money reports and wider work, for example on regulation, the efficiency programme and performance system validation. It often publishes¹⁵ its findings and also provides informal briefings to committees which allows members the opportunity to ask questions.

2.2 The Scottish Parliament

The Finance Committee of the Scottish Parliament published a report on its review of the Budget Process in 2009. As part of its review, the Committee looked at the resources available to it and other subject committees in scrutinising budgets.

Currently the Finance Committee is supported by SPICe (the Scottish Parliament Information Centre), committee clerks and an adviser – usually an academic appointed on a two-year term. Subject committees contract advisers on short-term contracts – usually up to 15 days. “There was a consensus among witnesses that further resources would be required to support financial scrutiny.”¹⁶

The Committee considered various options (including asking the Scottish Government to establish within its own Finance Department a capability to cost alternative proposals put forward by committees) but reported that most witnesses preferred the options of “an additional resource within the Parliament.”¹⁷

¹⁴ Source: personal communication

¹⁵ For a listing of recent reports by the NAO for select committees at Westminster see http://www.nao.org.uk/about_us/what_we_do/support_to_parliament/select_committees.aspx (accessed 10 May 2010)

¹⁶ Finance Committee 5th Report, 2009 (session 3) ‘Report on the Review of the Budget process’ <http://www.scottish.parliament.uk/S3/committees/finance/reports-09/fir09-05.htm> (see paragraph 97)

¹⁷ Finance Committee 5th Report, 2009 (session 3) ‘Report on the Review of the Budget process’ <http://www.scottish.parliament.uk/S3/committees/finance/reports-09/fir09-05.htm> (see paragraph 100)

It was considered that locating a unit within the Finance Department

*could constitute a conflict of interest for the civil servants themselves and that opposition parties might not have confidence in the responses they received, given that a degree of judgement might require to be exercised and that there might be a range of answers for costing policies.*¹⁸

A number of witnesses considered the option of a parliamentary budget office, although “there was no clear consensus among witnesses [...] on the form such a unit should take and its primary purpose.”¹⁹

Resourcing

Some witnesses (such as Professor Irvine Lapsley from the University of Edinburgh) raised concerns about the difficulty of recruiting and retaining staff of a similar calibre to those who currently act as budget advisors.

In support of the Committee’s review, SPICe prepared a summary of submissions from Budget Offices in other jurisdictions. The information returned by the other legislatures was incomplete with regard to resourcing, but it was clear that there would be a significant cost attached if the model selected were the full-blown US option. Salary costs alone for the officials identified by the Westminster Scrutiny Unit were in the range £329,154 to £401,894 per annum.

The Financial Scrutiny Unit

In October 2009 a new Financial Scrutiny Unit was established within SPICe as a pilot. There was no need for legislation.

Its outputs are:

- Analysis of costings of Government policy and legislation;
- Estimates of costings of alternative spending proposals;
- Detailed analysis of the Scottish Government’s budget documents;
- Working closely with the committees’ budget advisors to provide further analysis of budget portfolios;
- Monitoring and tracking different aspects of Government expenditure;
- Provision of resources, such as budget spreadsheets, to allow further analysis to be carried out directly; and
- Short briefings on specific topics of particular interest to committees and the wider parliament.

¹⁸ Finance Committee 5th Report, 2009 (session 3) ‘Report on the Review of the Budget process’ <http://www.scottish.parliament.uk/S3/committees/finance/reports-09/fir09-05.htm> (see paragraph 98)

¹⁹ Finance Committee 5th Report, 2009 (session 3) ‘Report on the Review of the Budget process’ <http://www.scottish.parliament.uk/S3/committees/finance/reports-09/fir09-05.htm> (see paragraph 102)

The unit is comprised of four of SPICe's existing economics and finance researchers who will be complemented by a seconded specialist researcher and a data manager who will be responsible for much of the manipulation and analysis of the detailed figures.

The demand for the Unit's services was analysed over the pilot period to inform decisions on the future of the unit.²⁰ The evaluation of the pilot is not yet publicly available but it is to be considered this month by the Scottish Parliament Corporate Body.²¹

The Finance Committee welcomed the decision of the Scottish Parliament Corporate Body to establish the Unit and made a number of recommendations on how the resource should be configured: that its advice should be independent (which links to the concerns about the resource being placed within the Finance Department noted above); that requests from committees should take priority and; that there needs to be an agreed level of access to appropriate information from the Scottish Government.²²

Access to data

As highlighted in Assembly Research paper 45/10 *Considerations for reform of the budget process in Northern Ireland*²³ one issue facing the Assembly is access to the Executive's information. The approach taken in Scotland to overcome this was to produce an agreement setting out clearly the responsibilities of the Executive in response to requests. This was drafted with the backing of the Cabinet Secretary for Finance and Sustainable Growth. It intends that requests for information will be handled quickly and informally but within the spirit of the Freedom of Information (Scotland) Act 2002. It is envisaged that only on rare occasions will formal FOI requests be submitted.²⁴

2.3 The National Assembly for Wales

Support for the Finance Committee in Wales is provided by the Members' Research Service. There is a dedicated finance and statistics team of 3 researchers – a senior researcher, a statistician and a finance researcher. The team has a remit to cover any business related to finance or statistics and provides briefing and lines of questions to the Finance Committee. It should be noted that at present the Finance Committee in Wales usually meets fortnightly.

²⁰ Scottish Parliament news release 24 Sept 2009 <http://www.scottish.parliament.uk/nmCentre/news/news-09/pa09-049.htm>

²¹ Source: personal communication

²² Finance Committee 5th Report, 2009 (session 3) 'Report on the Review of the Budget process' <http://www.scottish.parliament.uk/S3/committees/finance/reports-09/fir09-05.htm> (see paragraphs 108-114)

²³ Assembly Research paper 45/10 available online at:

<http://assist.assemblyni.gov.uk/services/rsrchlib/research/reports/dept/fp/2010/pidgeon4510.pdf>

²⁴ Source: personal communication

The team is also responsible for providing support to all Welsh Assembly Members during the budget round. Additional support was provided by a Finance and Corporate Governance Adviser who was based in the Assembly's Corporate Unit. He is available to the Committee on an informal basis for advice on the more technical financial aspects.²⁵

Access to data

The Members' Research Service only has access to public information unless it approaches departments directly through the relevant Minister. In relation to budgetary measures the information is generally only that which is published by the Executive alongside the budget documentation. Sometimes this includes financial tables, sometimes it does not.

The Finance Committee gets three weeks to consider (and this period is set out in standing orders), however, the Committee generally reports difficulties with the process. For example in its report on the draft Budget for 2010-11, it commented that "in the time available the Finance Committee has not been able to examine this fully."²⁶ This echoes concerns raised by Committees in the Northern Ireland Assembly.

2.4 The Oireachtas

Committees of the Irish Parliament have relatively limited powers in the budget process. The Cabinet's proposals cannot be amended and committees' scrutiny is limited.²⁷ Money can only be appropriated by the Dáil and this may only happen when a recommendation (a 'Money Message') is received from the government.

Under Standing Orders of the Dáil Eireann, the Committee of Public Accounts – known as the PAC – oversees the expenditure of the Executive. It is supported by the Comptroller and Auditor General and is essentially concerned with the scrutiny and oversight of public financial procedures. And, under its terms of reference, the PAC is not allowed to enquire into the merits of Government policy or of the objectives of such policies.²⁸

The PAC has access to the Library and Research Service and has the power to engage specialist or technical knowledge. It does not have permanent access to experts; expertise is engaged on a consultancy basis.²⁹

²⁵ Source: personal communication

²⁶ NAW Finance Committee (2009) 'Report on the Welsh Assembly Government Draft Budget 2010-11' available online at <http://www.assemblywales.org/cr-ld7787-e.pdf> (accessed 10 May 2010) (see page 4)

²⁷ NI Assembly Research Paper (2008) 'Comparative Analysis: budget scrutiny in Northern Ireland and other legislatures' available online: <http://www.niassembly.gov.uk/finance/2007mandate/research/080828.pdf> (accessed 10 May 2010)

²⁸ Department of Finance (2008) 'Public Financial Procedures – an outline' available online at: <http://www.finance.gov.ie/documents/publications/guidelines/pfpdec2008.pdf> (accessed 10 May 2010)

²⁹ Source: personal communication

The Dáil Select Committee on Finance and the Public Services has a role in scrutinising Bills from the Departments of Finance and the Taoiseach and the Estimates connected to those departments. It does not have an overarching scrutiny role in relation to the budget. The Committee is supported in its role by the Library and Research Service. The Committee also has a budget for external consultancy support and individual TDs have access to funds for researchers.

The Joint Committee on Finance and the Public Services comprises the Deputies of the Select Committee and four Senators. It considers wider matters of finance policy but not legislation. The Joint Committee also has a budget for external consultancy support.

There is no dedicated unit with a budget-scrutiny support role.

3. Are the resources in the UK Parliament, Scottish Parliament, Welsh Assembly and the Oireachtas effective?

3.1 The UK Parliament

The House of Commons' Select Committee on Liaison noted in its Third Report that the Scrutiny Unit 'had helped drive up the quantity and quality of financial scrutiny.'³⁰ All the departmental select committees made use of the Unit's services at some point during the session. The Public Administration Committee notes:

*we have continued to benefit from significant support from the Scrutiny Unit of the House of Commons in our analyses of expenditure and administration issues and would like once again to express our gratitude for their expertise and assistance.*³¹

The Hansard Society³² has stated that the Scrutiny Unit provides valuable support to select committees and recommended that its work be built upon by either: a) expanding its role; or b) evolving the Unit into a Parliamentary Finance Office.³³

It is worth noting, however, that the Financial Issues Advisory Group³⁴ has criticised budget scrutiny at Westminster:

*the Westminster system has not succeeded in promoting a constructive discussion of budgetary and expenditure priorities or a sensible dialogue between Executive and Parliament on these issues. As a result, the UK Parliament has no meaningful input and the approval of expenditure is made ex post ante.*³⁵ So, although the present system ensures that financial information is presented, it does not encourage the House and its Committees to make the best use of that information.³⁶

It might be inferred from this criticism that the Scrutiny Unit may have driven up the quality of scrutiny (and it was established *after* this report was made) but it is the budget process itself that is problematic.

³⁰ Liaison Committee (2008) 'The work of committees in 2007'

www.publications.parliament.uk/pa/cm200708/cmselect/cmliaisn/427/42706.htm#a207

³¹ Public Administration Committee, Fourth Report, Session 2008-09, *Work of the Committee in 2007-08*, HC 42, para 17

³² The Hansard Society is a political research and education charity which aims to strengthen parliamentary democracy and encourage greater public involvement in politics.

³³ Hansard Society (2006) 'The Fiscal Maze' <http://www.hansardsociety.org.uk/blogs/downloads/archive/2007/09/17/the-fiscal-maze-jul-2006.aspx>

³⁴ The FIAG was established in 1998 by the secretary of State for Scotland in 1998 to provide advice on the rules, procedures, standing orders and legislation which the Scottish Parliament might be invited to adopt for handling financial issues

³⁵ i.e. after it has already occurred

³⁶ FIAG Report (2000) 'Principles of the Scottish Parliament's Financial Procedures' available online at:

<http://www.scotland.gov.uk/government/devolution/fiag-00.asp> (accessed 10 May 2010) (see paragraph 3.7)

3.2 The Scottish Parliament

In his submission to the Finance Committee to the review of the Budget Process, the Committee's own budget adviser suggested a new continuous process of financial scrutiny. He suggested that support for this new process might be provided through the existing mechanisms of budget advisers and the Scottish Parliament Information Centre. He also suggested that this new process would establish links with Audit Scotland and possibly the Scottish Futures Forum.³⁷ It might be inferred from this that his view is that it is the *budget process* rather than the level of available support to Committee that causes the committees difficulties.

The Health and Sport Committee argued, however, that the provision of expert advice to subject committees (either on a shared or individual basis) throughout the parliamentary year would greatly assist their ability to undertake scrutiny.³⁸ This view was supported to some degree by both the Education, Lifelong Learning and Culture Committee³⁹ and the Rural Affairs and Environment Committee⁴⁰ in their submissions.

The pilot period for the FSU has now finished. A formal evaluation of its effectiveness has not yet been published.

3.3 The National Assembly for Wales

The Members' Research Service in the Welsh Assembly is not aware of any proposal to investigate a need for further support in relation to budget scrutiny. The Service holds an informal round-up session with the Committee post-budget round and to date the level of support received has not been raised as an issue.⁴¹ This implies that there is not a significant level of dissatisfaction with the current resources.

3.4 The Oireachtas

There have been no published reviews or reports in relation to the effectiveness of the arrangements to support either the Select or the Joint Committee on Finance and the Public Services in its budget-scrutiny role.⁴²

³⁷Bell, D submission to the Review of the Scottish Parliament's Budget process: <http://www.scotland.gov.uk/government/devolution/fig-00.asp>

³⁸<http://www.scottish.parliament.uk/s3/committees/finance/inquiries/budgetReview/HealthandSportCommittee.pdf>

³⁹<http://www.scottish.parliament.uk/s3/committees/finance/inquiries/budgetReview/EducationLifelongLearningandCultureCommittee.pdf>

⁴⁰<http://www.scottish.parliament.uk/s3/committees/finance/inquiries/budgetReview/RuralAffairsandEnvironmentCommittee.pdf>

⁴¹Source: personal communication

⁴²Source: personal communication.

4. Alternative Models of Providing Budget-Scrutiny Support

4.1 The Canadian Parliamentary Budget Officer

In the first half of this decade, Canadian governmental budgets were characterised by underspends and “enormous unexpected surpluses at the end of the fiscal year”.⁴³ In response the government stated in its ‘Federal Accountability Action Plan’ that it would:

*...ensure truth in budgeting with a Parliamentary Budget Authority by creating the position of a Parliamentary Budget Officer to provide objective analysis to Members of Parliament and parliamentary committees concerning the state of the nation’s finances, and the financial cost of proposals under consideration by either House.*⁴⁴

The required legislation (an amendment to the Parliament of Canada Act) was passed at the end of 2006 and the first Parliamentary Budget Officer (PBO) was appointed in March 2008.

The Act states that the PBO is an officer of the Library of the Parliament, appointed by the Governor in Council from a list of three names submitted by a committee chaired by the Parliamentary Librarian. Appointment is for a renewable term of not more than five years and the level of remuneration and expenses is also set by the Governor in Council.⁴⁵

Mandate of the PBO

The legislation assigns four duties:

- to provide analysis to the Senate and to the House of Commons about the state of the nation’s finances and trends in the national economy;
- to undertake research into the nation’s finances and economy when requested to do so by any of the listed committees;
- to conduct research into government estimates at the request of any parliamentary committee; and
- to estimate the financial cost of any proposal when requested to do so by a member of parliament or by a committee.

⁴³ Report of the Standing Committee on the Library of Parliament of the House of Commons of Canada ‘Report on the operations of the Parliamentary Budget Officer within the Library of Parliament’ (June 2009) available at: <http://www2.parl.gc.ca/HousePublications/Publication.aspx?DocId=3993042&Language=E&Mode=1&Parl=40&Ses=2> (see page 2) (accessed 04 Nov 2009)

⁴⁴ see Government of Canada, *Federal Accountability Action Plan, Highlights*, <http://www.faa-lfi.gc.ca/docs/ap-pa/ap-pa00-eng.asp> (accessed 04 Nov 2009)

⁴⁵ The Governor in Council is another term for the Governor General of Canada – the representative of the Queen of Great Britain and Northern Ireland. (for further constitutional information on Canada see <http://canadaonline.about.com/cs/gg/a/ggrole.htm>)

Powers of the PBO

The PBO is empowered to employ staff with technical or specialised knowledge as necessary - subject to the authority of the Speakers of both Houses and the Parliamentary Librarian.

Importantly, the PBO is entitled to obtain economic and financial information from federal government departments. (Equivalent information is available to Northern Ireland Assembly Committees in respect of the relevant department – but, as a matter of routine, researchers and other secretariat staff can only work on the basis of published information.) This information is to remain confidential and there are certain exceptions in accordance with the Access to Information Act and confidential Cabinet papers.

Budget and staff

For 2008-9, the PBO budget was Can \$1.8 million (about £1 million at current exchange rates). Total staffing was 15 (including the PBO himself) of which 10 were full time.

The PBO employs two teams of specialists. One covers economic and fiscal analysis and the other covers expenditure and revenue analysis. It should be noted that revenue analysis is of lesser significance to the Northern Ireland Assembly than to the Canadian Parliament because of the way the Executive is funded – it does not raise significant revenues on its own.

Analysis of the PBO role

In June 2009, the Standing Committee on the Library of Parliament published a Report on the Operations of the Parliamentary Budget Officer within the Library of Parliament.⁴⁶ The report in itself is rather curious because it originated from a request from the Parliamentary Librarian to clarify various aspects of the PBO's status and activities.

A whole section of the report is devoted to discussion of the concept of the PBO's independence. It appears that the incumbent, Mr Kevin Page, felt that his independence was under threat from "political and bureaucratic interference."⁴⁷ This appears to have manifested in a reluctance of the PBO to attend the Library's management or budget meetings. Further, the PBO apparently refused to hand over information to the Parliamentary Librarian on the number of requests he had received.

⁴⁶ Full report available at:

<http://www2.parl.gc.ca/HousePublications/Publication.aspx?DocId=3993042&Language=E&Mode=1&Parl=40&Ses=2>
(accessed 04 Nov 2009)

⁴⁷ See pages 4-6 of the report.

As this report is concerned more with clarifying the governance and accountability arrangements of the PBO, there is not much analysis of the effectiveness of the position. Indeed, Recommendation 2 suggests that just such an evaluation is needed:

Recommendation 2

That the Speakers of the Senate and the House of commons request the Standing Joint Committee on the Library of Parliament to evaluate the effectiveness of the position of the Parliamentary Budget Officer commencing on the third anniversary of his appointment.⁴⁸

Issues for consideration

- Independence of the PBO

The Standing Committee on the Library of Parliament heard evidence (from an officer of the Privy Council and former parliamentarians among others) that confirmed the independence of the PBO from the executive. The key point seems to be **not** that the PBO is an officer of the library as such **but that he is responsible to the legislature**. In other words, the PBO reports directly to Parliament rather than to the government. Where his post is located within the parliamentary set-up is not important.

For him to be able to carry out the mandate in the legislation, independence from government is clearly necessary. The weight of evidence confirms that the location of the PBO within the library confers sufficient independence. It is also entirely conceivable, however, that other administrative and governance arrangements could allow the PBO to discharge his functions.

- Duplication of work

There appears to be some concern in the report of the Standing Committee on the Library of Parliament that there has been some duplication of work between the PBO and the Parliamentary Information and Research Service:

Recommendation 5

That the Speakers of the Senate and the House of Commons direct the Parliamentary Information and Research Service of the Library of Parliament and the Parliamentary Budget Officer to collaborate and coordinate their activities regarding the review of government estimates and the evaluation of the financial cost of any proposal relating to a matter over which Parliament has jurisdiction.⁴⁹

⁴⁸ See page 8 of the report.

⁴⁹ See page 10 of the report

The main thrust of this recommendation seems to be maximising economies of scale and the pooling of expertise. For example, the researchers and analysts “often have expertise that is shared or complementary.”⁵⁰ The analysis of the PBO seems to be constrained by the mandate to be purely financial matters, whereas researchers are experienced in analysing policy. The Parliamentary Librarian stated in evidence to the Committee that:

*we have a group of economists who are very good policy analysts. The kind of work that they could do together in analyzing the policy implications of a costing request and then doing the costing request demonstrates to me a way of working together that would ultimately provide members of Parliament and senators with a much more complete and appropriate answer to some of their questions and queries.*⁵¹

Recent outputs of the PBO include *Bill C-51 Economic Recovery Act (stimulus) and Interim Financial Reporting* which looked at the way that budgets, estimates and public accounts are presented to Parliament. Also *Cost Estimate of an Act to Amend the Income Tax Act (low-cost residential rental property)*.⁵² This work presented a cost analysis of a legislative provision.

Other outputs include the regular *Economic and Fiscal Assessment Update* which is more centred on the economic outlook and fiscal forecasts in terms of projected GDP growth, fiscal deficit and unemployment forecasts, for example. This work is at least partly based on surveys of private-sector economic forecasters and is quite distantly removed from the kind of analysis presented in relation to specific legislative measures. It is rather similar in nature to the sort of work produced by the Economic Research Institute of Northern Ireland, a non-departmental public body currently sponsored by OFMDFM.⁵³

▪ Public profile of the PBO and publication of analysis

The PBO routinely publishes every product developed with his team, but it is not always clear that parliamentarians are informed of conclusions prior to publication. This is inconsistent with the practice of, for example, the Auditor General who does not publish reports until after they have been tabled in Parliament.

In its report the Committee expressed a wish that the PBO follow the same protocol. It cites an example of a PBO report into the costs of the war in Afghanistan published during an election period when Parliament was prorogued. The Parliamentary Librarian was of the view that this violated “established protocols for releasing reports

⁵⁰ See page 10 of the report

⁵¹ See page 10 of the report

⁵² See <http://www2.parl.gc.ca/Sites/PBO-DPB/index.aspx?Language=E> accessed 10 December 2009

⁵³ See <http://www.erini.ac.uk>

in the absence of Parliament and calling into question the non-partisan status of the PBO [...] and the library as a whole.”⁵⁴

The Committee appeared to agree with this view and recommended:

Recommendation 7

*That the Speakers of the Senate and the House of Commons direct the Parliamentary Budget Officer not to release any report during a general election.*⁵⁵

The PBO however seems to feel his role is more akin to that of a watchdog than an officer of the Parliament who provides information to Members. In a recent press report, he is described as ‘the man who knows too much’:

Kevin Page, the Parliamentary Budget Officer, has done too good a job. He has repeatedly embarrassed growth and deficit predictions by the Minister of Finance, Jim Flaherty. He has exposed the true cost of the war in Afghanistan. He could, if he had the money, tell us what fighting climate change would do to the economy and the country’s finances.

*But Mr Page has also deliberately violated his legislative mandate, and now he doesn’t have a friend left in town, which has left him dangerously vulnerable to an angry bureaucracy and to his political masters.*⁵⁶

In his response to the Committee’s report the PBO is reported as saying:

“You cannot do my job without transparency,” he insists. “If I’m seen to be working confidentially, people are going to say ‘You’re working in a partisan fashion.’” As for subordinating himself to [the Parliamentary Librarian] Mr Young, he believes that would contradict the spirit of his mandate.

“Either you’re independent or you’re not independent,” he insists. “Do you want library researchers, or do you want budget officers?”⁵⁷

There are two possible interpretations of this comment. Either the PBO feels that the library researchers are not independent, or he feels that they lack the requisite expertise to perform the function.

4.2 The Ugandan Parliamentary Budget Office

The Ugandan Parliamentary Budget Office arose from the Budget Act 2001 which was aimed at making the Budget process more transparent and which mandated the “early

⁵⁴ See page 12 of the report

⁵⁵ See page 13 of the report

⁵⁶ Ibbitson, J (2009) ‘The Man Who Knows Too Much’ The Globe and Mail, available online at: <http://www.theglobeandmail.com/news/politics/the-man-who-knows-too-much/article1310535> (accessed 12 May 2010)

⁵⁷ Ibbitson, J (2009) ‘The Man Who Knows Too Much’ The Globe and Mail, available online at: <http://www.theglobeandmail.com/news/politics/the-man-who-knows-too-much/article1310535> (accessed 12 May 2010)

and continuous participation of parliament in the entire budget process”.⁵⁸ According to the Cape Times (South Africa), the rationale arose from “growing concern with the increased role of the executive in budgeting.”⁵⁹ A World Bank study highlighted the decline of legislatures’ ability to fulfil their oversight role effectively.

Functions of the Budget Office

Section 20 of the Budget Act 2001 provides that “there shall be a Parliamentary Budget Office within the Parliamentary Service consisting of full time and part time budget and economic experts as may be required from time to time”.

The functions of the Budget Office are contained in section 21 of that Act. It is required to provide “objective and timely analysis” to inform the budget process. It shall:

- a) provide budget-related information to all Committees in relation to their jurisdiction;*
- b) submit reports on, but not limited to, economic forecasts, budget projections and options for reducing the budget deficit;*
- c) identify and recommend on Bills that provide an increase or decrease in revenue and the Budget;*
- d) prepare analytical studies of specific subjects such as financial risks posed by Government sponsored enterprises and financial policy;*
- e) generally give advice to Parliament on the Budget and National economy⁶⁰*

This is clearly quite a wide remit and is less tightly restricted than that of the Canadian PBO, for example.

According to the Director of the Budget Office, Sam H Wanyaka, this role goes further than the provision of analysis and information. He describes part of his role as “focusing on the preliminary estimates and the macroeconomic plan and programmes and **submitting the recommendations to the speaker**” [emphasis added].⁶¹

However, he describes the main function as supporting Parliament to increase transparency and accountability in the process. Interestingly, budget analysis includes “checking on physical outputs of various forms of expenditure through physical inspection and public hearings”. This is presumably a manifestation of the corruption that foreign aid donors and other parties are keen to prevent – this is far beyond

⁵⁸ Source: information provided to research services by the Director of the Budget Office.

⁵⁹ Mohamed, A (2008) ‘New budget office will need sufficient expertise to give meaningful feedback’ Cape Times

⁶⁰ A copy of the Budget Act 2001 was provided to research services by the Director of the Budget Office. It is not available freely online.

⁶¹ Source: personal communication with the Director of the Budget Office

analysing financial information. It implies that the Budget Office is involved in verifying that expenditure has actually occurred as the Government has reported it has.

Staffing

The Budget Office is staffed by 21 economists in three divisions: macroeconomics and sectoral analysis; financial programming; and fiscal analysis (expenditure and tax). Officers are deployed in a supporting role to each sessional committee⁶² functioning rather like special advisers.

Analysis of the Budget Office

Published analyses of the Budget Office are hard to come by. The Director points out that his office has been visited by representatives of many African parliaments to learn from the model.

There was a review of Uganda carried out in June 2009 under the African Peer Review Mechanism:

*The APR process entails periodic reviews of the policies and practices of participating countries to ascertain progress being made towards achieving the mutually agreed goals and compliance in the four focus areas, namely Democracy and Political Governance, Economic Governance and Management, Corporate Governance, and Socio-Economic Development. National ownership and leadership by the participating country are essential factors underpinning the effectiveness of the APRM. The process is designed to be open and participatory.*⁶³

The report describes the Budget Office and its work within the framework of the Budget Act 2001 as “an excellent institutional arrangement”⁶⁴ although it acknowledges a number of challenges that have constrained the improvement of financial control in Uganda including:

- *The existence of discretionary revenue laws and unsatisfactory enforcement of existing legal provisions;*
- *The lack or inadequacy of a medium to long-term planning horizon that is sufficiently synchronised with medium to long-term budget projections;*

⁶² ‘Sessional committees’ are established at the beginning of each session (whereas certain committees are ‘standing’) to function in different policy areas such as finance, planning and economic development; defence; foreign affairs; natural resources, and so on. For more information see <http://www.parliament.go.ug/files/rules%20of%20procedure%20for%20the%208th%20parliament%20of%20uganda.pdf> (rule 159 to 161).

⁶³ The APR process is voluntary and open to members of the African Union. For more information see: <http://www.aprm-international.org> (accessed 06 Nov 2009)

⁶⁴ A copy of the report can be download from the ‘Country Reports’ page <http://www.aprm-international.org> (see page 148)

- *The inability of Parliamentary Public Accounts Committees to be current in scrutinizing annual accounts. At present, the backlog experienced by all the Committees is for the period 2001/2 to 2006/7. The District Public Accounts Committees have also not been able to discharge their duties effectively and on time due to constraints in terms of both financial and human capacity;*
- *Oversight function is impaired due to inadequacies in institutional capacity both in the Parliamentary and District Public Accounts Committees.*

Overall however, the report praises the country for reversing “the macroeconomic disequilibrium that the economy suffered between the early 1970s and the early 1980s. Uganda’s macroeconomic performance over the past 20 years has been exceptional”.⁶⁵

4.3 Other models of parliamentary budget offices

The examples of Canada and Uganda show that there is scope for a budget office to vary considerably in the width of its remit. Beyond these two examples, there are other models:

The Korean National Assembly Budget Office (NABO) has over 100 staff to help members assess executive proposals and further opportunities to strengthen legislative action. Each of Italy’s two legislative chambers has a budget office that reviews the executive’s estimates and assumptions for legislative officials. Sweden’s legislative budget office goes beyond this to prepare its own estimates of budgetary proposals – an important tool which has reportedly emboldened legislative officials to propose more changes to budgetary proposals.

The United States Congressional Budget Office (CBO) is among the most independent budget offices in the world. Established in 1975 to support the new congressional budget process, the CBO prepares its own economic and budgetary forecasts which it uses to re-estimate the costs of the president’s budget, as well as any proposal advanced by congressional officials. Moreover, the CBO plays the absolutely vital role of “scorekeeping” where individual proposals are tracked against overarching congressional budget targets and policies throughout the legislative process, thereby helping leaders monitor compliance by a decentralised and entrepreneurial legislative body. With a staff of over 200 economists and budget experts, the CBO has attained credibility among all political

⁶⁵ See Executive Summary of the report page xli

*factions as a neutral and independent support for the Congress as an institution.*⁶⁶

It is clear that there is no one-size-fits-all form of budget office and that countries and their legislatures have adapted the concept to fit their own political and institutional arrangements.

4.4 The Australian Parliament

It was noted in Assembly Research paper 45/10 *Considerations for reform of the budget process in Northern Ireland*⁶⁷ that the committees of the Australian Senate undertake a very structured and formalised role in the budget process. Estimates are referred to the legislative and general purpose committees under standing orders and a series of hearings are held on them over a number of days at least twice per year.

What is interesting for this paper is the structure of staffing for those committees:

Each legislative and general purpose committee is provided with a staff of five: a Secretary, a principal research officer, a senior research officer, an estimates officer and an executive assistant. The role of each officer is as follows: Secretary: undertakes and supervises research and analytical work; drafts reports; provides procedural advice and manages the committee secretariat; Principal research officer: undertakes major research; drafts reports and briefing papers; liaises with witnesses, officials and the general public on committee business; Senior research officer: provides drafting and research assistance for committee inquiries; undertakes administrative tasks in relation to hearings and meetings; Estimates officer: provides administrative, research and report writing support to the committee particularly in relation to estimates and review of annual reports of agencies; and maintains registers of questions on notice; and Executive assistant; provides secretarial and administrative support; and prepares documents for printing and publishing online.

*All staff at the secretary and research officer levels have tertiary qualifications. Many have, or are working towards, post graduate qualifications (doctorates and masters degrees). Most estimates officers have tertiary qualifications and this position is seen as training position for advancement to research officer level. The department actively promotes the attainment of higher qualifications and additional training.*⁶⁸

⁶⁶ Posner, P and Cheung-Keun Park (2007) 'Role of the Legislature in the Budget Process: recent trends and innovations' *OECD Journal on Budgeting* Vol. 7 No.3 available online at: <http://www.oecd.org/dataoecd/42/27/43411793.pdf> (accessed 11 May 2010) (see page 15)

⁶⁷ Assembly Research paper 45/10 available online at: <http://assist.assemblyni.gov.uk/services/rsrchlib/research/reports/dept/fp/2010/pidgeon4510.pdf> (see pages 58-60)

⁶⁸ McDonald, C (2009) 'Profile of Committees of the Australian Parliament Undertaking Budget Review' available online at: <http://www.oecd.org/dataoecd/52/27/42466703.pdf> (accessed 10 May 2010) (see page 3)

It appears to be the view that some experience of providing estimates and financial analysis in support of a committee should be a requirement for career progression. This is one means of ensuring that public finance expertise is not concentrated in an isolated unit, but embedded throughout the organisation. However, it should be noted that the level of that expertise may not be as developed as in other models. Also, the Northern Ireland Assembly Secretariat does not have career progression in quite the same way – as all posts are filled through open recruitment.

5. Concluding remarks

From this survey of the resources in other legislatures to support their budget-scrutiny role, it does appear that the Northern Ireland Assembly, its Committees and Members lag somewhat behind in terms of the resources available to them.

If that point is accepted – and the evidence seems to support the case - and there is a decision to pursue further resources, there are a variety of models employed elsewhere that could be applied in the Assembly context and these are presented as options below.

Option one

The Committee for Finance and Personnel could appoint an adviser and recommend to the other Statutory Committees that they do the same at least for the period of consideration of a draft budget or engagement with their respective departments over their requests for resources. This approach would not open up support to the Assembly as a whole but rather on a sectoral Committee-centred basis. There would be no need for legislation (as the provision already exists) and it could be achieved relatively quickly. As noted in section 2.2 above this approach is used in Scotland in combination with the support of the Public Finance Scrutiny Unit.

Option two

The Executive could be asked to establish a unit (within DFP or perhaps OFMFM) to provide the Assembly with analysis. It was pointed out in Scotland in consideration of such an approach that there would be a conflict of interest for the civil servants staffing such a unit. Also, with the public sector facing a squeeze on resources, taking staff with the relevant expertise away from their functions in managing departmental expenditure to provide support to the Assembly might be a questionable step.

Option three

The Assembly Secretariat could enhance the Research and Library Services with a dedicated public finance scrutiny unit. This option would be able to provide support to individual members as well as to Committees. Also, it would be possible to create such a unit with a range of expertise that could not necessarily be provided by a single adviser. In the current financial climate there may be difficulties in the Secretariat securing significant additional resources. As this option would be an extension of existing capacity it may be possible to implement at relatively low cost. Additionally, there would be no need for legislation; a unit could be established relatively quickly. This option could be used in combination with option one.

Option four

The Assembly Secretariat could be asked to redesign its staffing structure to incorporate public finance expertise within the Clerking Directorate. A dedicated officer within each of the teams that supports a Statutory Committee could be recruited specifically to provide analytical support over budgetary and financial matters. This option would not require legislation, although it would probably require a large recruitment exercise if the required skills base does not currently exist.

Option five

The Assembly could decide to establish a parliamentary budget office, independent of the Secretariat, or located somewhere within it. This may take legislation. Also, it is clear there is no one form of budget office. Some of the examples considered above are resource-heavy. It may be questionable whether Northern Ireland's size and circumstances within the United Kingdom justify such an approach. Given the relatively low level of fiscal autonomy devolved to the Executive and the way expenditure is mostly funded through the block grant, it may not be easy to make a case for a large independent unit; there may be a scaled-down version that could be developed.

The Northern Ireland Audit Office

It was noted above in section 2.1 that the National Audit Office in England provides support to Westminster Select Committees. The possibility of the NIAO providing a similar service here is not developed as an option because the NI Comptroller and Auditor General is to give evidence directly to the Committee for Finance and Personnel.

Reform of the budget process

It is worth noting that there is also evidence that it is not purely the resources available to the legislature that is important. The process has to allow for proper engagement between the executive and the legislature; information and data has to be presented in a meaningful manner at an appropriate time.

For this reason, it is important that the issues of process are addressed and resolved first. Then any required resources for supporting budget scrutiny in the Assembly can be designed to fulfil the needs appropriately. For example, if it is agreed that the Executive's proposals should be subject to external scrutiny (see Recommendation 7 of Assembly Research paper 45/10⁶⁹), any scrutiny-support unit's role should not conflict with any body established to fulfil that recommendation.

⁶⁹ Assembly Research paper 45/10 available online at: <http://assist.assemblyni.gov.uk/services/rsrchlib/research/reports/dept/fp/2010/pidgeon4510.pdf> (see page 71)

Access to information

It is also going to be essential for any new resource to have access to the data and information it requires. This point was made in Recommendation 1 of Assembly Research paper 45/10⁷⁰ but is worth highlighting again here.

As it was pointed out in that paper, there is an indirect obligation placed on departments via the Ministerial Code. Departments are required to act in accordance with their Ministers' direction.⁷¹ Paragraph (ii) imposes a duty on Ministers to be accountable, through the Assembly, for the activities within their responsibilities, their stewardship of public funds and the extent to which key performance targets and objectives have been met. Also, paragraph (iii), which requires a Minister to comply with all reasonable requests for information from the Assembly.

However, it is not clear that this provision would necessarily be sufficiently robust. Further, there are no clear legal requirements for departments to provide particular information to Committees in relation to their budget-scrutiny role. If a department does not do so, it is therefore uncertain how Committees could force them to disclose the information they require to discharge their functions; it may be possible for Committees to rely on section 44(1) of the Northern Ireland Act 1998 which provides that the Assembly or a Committee may:

require any person—

(a) to attend its proceedings for the purpose of giving evidence; or

(b) to produce documents in his custody or under his control⁷²

It seems likely that a less cumbersome mechanism might be helpful to ensure that the Assembly were in the best possible position to gain the information it required.

⁷⁰ Assembly Research paper 45/10 available online at:

<http://assist.assemblyni.gov.uk/services/rsrchlib/research/reports/dept/fp/2010/pidgeon4510.pdf> (see page 70)

⁷¹ The Ministerial Code is available online at: <http://www.northernireland.gov.uk/index/ministerial-code.htm> (accessed 04 May 2010)

⁷² Available online at:

<http://www.statutelaw.gov.uk/content.aspx?LegType=All+Legislation&title=northern+ireland+act&Year=1998&searchEnacted=0&extentMatchOnly=0&confersPower=0&blanketAmendment=0&sortAlpha=0&TYPE=QS&PageNumber=1&NavFrom=0&parentActiveTextDocId=2045126&ActiveTextDocId=2045187&filesize=7268> (accessed 13 May 2010)