



Northern Ireland  
Assembly

**Public Accounts Committee**

# Review of the Northern Ireland Budget Process

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Report: NIA 176/17-22 Public Accounts Committee

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## Powers and Membership

The Public Accounts Committee is a Standing Committee established in accordance with Standing Orders under Section 60(3) of the Northern Ireland Act 1998. It is the statutory function of the Public Accounts Committee to consider the accounts, and reports on accounts laid before the Assembly.

The Public Accounts Committee is appointed under Assembly Standing Order No. 56 of the Standing Orders for the Northern Ireland Assembly. It has the power to send for persons, papers and records and to report from time to time. Neither the Chairperson nor Deputy Chairperson of the Committee shall be a member of the same political party as the Minister of Finance or of any junior minister appointed to the Department of Finance.

The Committee has nine members including a Chairperson and Deputy Chairperson and a quorum of five.

The membership of the Committee since 20 January 2020 has been as follows:

Mr William Humphrey (Chairperson)

Mr Roy Beggs (Deputy Chairperson)

Mr Cathal Boylan

Ms Órlaithí Flynn

Mr William Irwin <sup>1 4</sup>

Mr David Hilditch

Mr Maolíosa McHugh

Mr Andrew Muir<sup>2</sup>

Ms Cara Hunter <sup>3 5</sup>

<sup>1</sup> With effect from 17 February 2020 Mr Harry Harvey replaced Mr Gary Middleton

<sup>2</sup> With effect from 31 March 2020 Mr Andrew Muir replaced Mr Trevor Lunn

<sup>3</sup> With effect from 19 May 2020 Mr Matthew O'Toole replaced Mr John Dallat

<sup>4</sup> With effect from 21 June 2021 Mr William Irwin replaced Mr Harry Harvey

<sup>5</sup> With effect from 18 October 2021 Ms Cara Hunter replaced Mr Matthew O'Toole

# List of Abbreviations and Acronyms used in this Report

BES	Budget Exchange Scheme
The Committee	Public Accounts Committee (PAC)
C&AG	Comptroller & Auditor General
CED	Central Expenditure Division
CPD	Central Procurement Directorate
The Department	Department of Finance
The Fiscal Commission	Fiscal Commission for NI
The Fiscal Council	Northern Ireland Fiscal Council
HM Treasury	Her Majesty's Treasury
ISNI	Investment Strategy for NI
KPI	Key Performance Indicator
MLA	Member of the Legislative Assembly
NI	Northern Ireland
NIAO	Northern Ireland Audit Office
OECD	Organisation for Economic Co-operation and Development
PfG	Programme for Government
RaiSE	Research and Information Service
UK	United Kingdom

# Executive Summary

1. The Department of Finance (the Department) is responsible for coordinating and facilitating the budget process for the Northern Ireland (NI) Executive. This process currently oversees the allocation of £5.8 billion to NI departments, including an additional £1.7 billion of COVID-19 pandemic funding. With limited public finances it is crucial that public money is being managed and spent well. Getting the budgetary process right is the bedrock to ensuring economy, efficiency and effectiveness in the delivery of public services.
2. The Public Accounts Committee (the Committee) met on 29 November 2021 to consider the Comptroller and Auditor General's (C&AG's) report "The Northern Ireland Budget Process".
3. The C&AG's report compared the budget process in place in NI since 2008 to international good practice in the Organisation for Economic Co-Operation and Development (OECD) Principles of Budgetary Governance. It found that of the ten principles, NI only aligned fully to one, some work was required to fully align to another seven and substantial work was required to align to the remaining two.
4. Previous reports by the C&AG, such Major Capital Projects, Capacity and Capability in the NI Civil Service, and the Renewable Heat Scheme, have identified issues relating to the budget process and some recommendations of the Committee for Finance and Personnel's report on the 2008-11 budget process have still to be addressed. With the work of the newly established Northern Ireland Fiscal Council (the Fiscal Council) and the Fiscal Commission for Northern Ireland (the Fiscal Commission), there is now a real opportunity to improve the current process as a foundation to ensure that public money is going where it is most needed and is spent well. The improved transparency, together with greater focus on budget sustainability that will come from the Fiscal Council's work, is to be welcomed.

# Summary of recommendations

## Recommendation 1

5. The budget process can, by necessity, be complex, and terminology can be difficult for non-finance professionals to understand. Education and training on the budget process and terminology is therefore vital to improving accessibility.

**The Committee recommends that the Department introduces a financial education programme to help and support Members and non-financial staff within the Civil Service to better understand and interrogate the budget.**

## Recommendation 2

6. Ensuring sufficient detailed, timely information is presented by departments to scrutiny committees is key to supporting their challenge function and the Committee is concerned that some departments may still be falling short of these expectations.

**The Committee recommends that:**

- **the Department issues clear guidance to departments on providing sufficiently detailed, timely information on funding bids to scrutiny committees to enable them to undertake their challenge function on spending decisions;**
- **the Memorandum of Understanding between departments and the Assembly on the provision of budget information to scrutiny committees should be finalised by the end of 2022; and**
- **the Department should also undertake an annual survey of committees to monitor whether these requirements are being met, and publish its outcome.**

## Recommendation 3

7. In order to exploit opportunities to realise efficiencies from the certainty that the proposed multi-year budget gives to public bodies to plan their activities the Committee believes that the Department needs to take the lead in encouraging greater collaboration.

**The Committee recommends that the Department takes the lead in driving collaborative, cross-sectoral efforts to secure efficiencies through the multi-year budget process.**

## Recommendation 4

8. The Committee is concerned at the lack of a strong centre to government in Northern Ireland, with the powers needed to compel departments to collaborate and help dispel the silo mentality that has built up.

**The Committee recommends that, together with the Head of the Civil Service and The Executive Office, the Department considers what changes to powers or structures are necessary to ensure a stronger centre to government in Northern Ireland, which can compel departments to take actions when needed; break down the silo mentality; and enable a more joined-up and efficient public sector.**

## Recommendation 5

9. To enable stakeholders to assess what proposed funding will actually achieve and how it fits into the strategic priorities set in the Programme for Government and the Investment Strategy for Northern Ireland, the processes for producing these documents will need to be reworked and a clear link should be in place between the priorities set and the funding proposed.

**The Committee recommends that, together with the Executive Office, the Department aligns the processes to produce the budget, Programme for Government and the Investment Strategy for Northern Ireland. The budget itself must be aligned to the planned outcomes in these documents.**

## Recommendation 6

10. Whilst some long-term fiscal planning is undertaken by the Department, in the absence of a multi-year settlement it tends to be at a basic level. The Fiscal Council advised the Committee that there was room for improvement in this area.

**The Committee recommends that, regardless of the period covered by a budget settlement, the Department improves the degree and detail of its longer-term fiscal planning, building on guidance from the Fiscal Council on budget sustainability.**

## Recommendation 7

11. The Finance Committee report of 2008 on the budget process recommended that departments undertake a critical evaluation of programmes and resources within their existing budget baselines. Without linking the budget to the Programme for Government (PfG) and undertaking a critical review of existing programmes there is uncertainty whether public money is going to the areas of greatest priority.

**The Committee recommends that within the next two years the Department completes a strategic evaluation of all major policies and programmes within departmental baselines, to assess how they support the PfG and enable policy and programme prioritisation for future budgets. This exercise should include a strong independent challenge.**

## Recommendation 8

12. The Committee notes the challenges in the budget process that arise from issues outside of the Department of Finance's control, but considers there is merit in ensuring HM Treasury understands the impact these have on the NI budget process and exploring whether anything can be done to mitigate the risks.

**The Committee recommends that the Department continues to press HM Treasury on:**

- **the importance of co-ordination and good communication to ensure that funding issued directly to local recipients matches the Executive’s agreed strategic priorities, and that suitable accountability mechanisms are in place; and**
- **the risk to value for money and encouraging negative behaviours which comes with having tight limits on budget carry, exploring whether there are opportunities to amend the current arrangements in the Budget Exchange Scheme.**

## **Recommendation 9**

13. The Committee believes firmly that improvements to the budget process should be prioritised and more resource should be made available to achieve the change required.

**The Committee recommends that the Department ensures that sufficient time and skilled resource are available to the Central Expenditure Division (CED) to implement the recommendations within this report, particularly when legislative change is required.**

## **Recommendation 10**

14. The Committee understands that some of the change required to the budget process will take time to implement, but this cannot wait in the hope that resource will free up to allow it. A start must be made on planning the reform required to a realistic, but challenging timetable.

**The Committee recommends that the Department produces a project plan by the end of 2022, detailing each of the changes required for the budget process reform programme, along with a timetable.**

## Introduction

15. The Public Accounts Committee (the Committee) met on 29 November 2021 to consider the Comptroller and Auditor General's (C&AG's) report "The Northern Ireland Budget Process". The main witnesses were:
- **Mr Colum Boyle**, Department of Finance
  - **Mrs Joanne McBurney**, Department of Finance
  - **Mr Jeff McGuinness**, Department of Finance
  - **Sir Robert Chote**, Northern Ireland Fiscal Council
  - **Mr Kieran Donnelly**, Northern Ireland Audit Office
  - **Mr Stuart Stevenson**, Department of Finance

## Background

16. Since the restoration of devolved government the Northern Ireland (NI) budget process has been subject of a number of reviews by the Committee for Finance. Currently the block grant for NI is £5.8 billion, which includes an additional £1.7 billion of funding to tackle the impact of the COVID-19 pandemic. This equates to around £8,400 per head of the population. With limited public finances, and the economic and societal challenges created by the COVID-19 pandemic, it is more important than ever that public money is being managed and spent well. Getting the budgetary process right is the bedrock to ensuring economy, efficiency and effectiveness in the delivery of public services.
17. The C&AG's report, published in June 2021, compared the NI Budget process with the Organisation for Economic Co-operation and Development's (OECD) ten principles of budgetary governance. These set out international best practice for all stages of budget activity. Whilst they are mainly relevant to national governments, most of the principles are also relevant to the budget processes within devolved administrations, such as the NI Executive. The report identified only one area as fully aligning to these best practice principles,

Principle 1 – Manage budgets within clear, credible and predictable limits for fiscal policy.

18. The report identified two principles where substantial work is required to comply with them:

- Principle 4 – Ensure that budget documents and data are open, transparent and accessible; and
- Principle 5 – Provide for an inclusive participative and realistic debate on budgetary choices.

19. For a further seven principles, some work is still required to fully align with them:

- Principle 2 – Closely align budgets with the medium term strategic priorities of government;
- Principle 3 – Design the capital budgeting framework in order to meet national development needs in a cost-effective and coherent manner;
- Principle 6 – Present a comprehensive, accurate and reliable account of the public finances;
- Principle 7 – Actively plan, manage and monitor the execution of the budget;
- Principle 8 – Ensure that performance, evaluation and value for money are integral to the budget process;
- Principle 9 – Identify, assess and manage prudently longer-term sustainability and other fiscal risks; and
- Principle 10 – Promote the integrity and quality of budgetary forecasts, fiscal plans and budgetary implementation through rigorous quality assurance including independent audit.

20. With the recent establishment of the Northern Ireland Fiscal Council (the Fiscal Council) and the Fiscal Commission for Northern Ireland (the Fiscal Commission), the drive for improvements to the budget process should now

pick up pace. The Committee's consideration of the C&AG's report therefore provides a timely opportunity for making recommendations at a strategic level to improve the budget process.

21. The budget is produced and agreed by the NI Executive, with the Department of Finance (the Department) taking the role of coordinator and facilitator. The Department is also responsible for ensuring that the budget complies with public expenditure rules laid down by HM Treasury, and for producing guidance on the regularity, propriety and value-for-money requirements for spending public money.
22. Since the publication of the C&AG's report the Department has made some progress in improving the budget process, such as re-establishing consultation periods for the budget, and progressing legislation to better align budgets, Estimates and Accounts. However, it is clear that more time and resource will be needed to make the meaningful changes necessary to bring the budget process in line with international best practice.

## **Engagement**

23. The C&AG's report noted that, under OECD principles, budget documents need to be open, transparent and accessible to enable debate on budgetary choices. The Committee was concerned that the technical nature of the information in budget documents can create a substantial barrier to Members and other stakeholders actively engaging in debating budgetary choices. The Department advised the Committee that legislation to review financial processes to better align budgets, Estimates and Accounts will be a major step forward in transparency, by allowing people to more easily track figures from one document to another. It anticipated that the legislation would be in place by 1 April 2022. The Committee notes that this project was a complex piece of work and has taken some time to come to fruition. It welcomes the progress made and expects no further delays to its implementation.
24. The Committee was encouraged to note the Department's agreement that, even with this improvement, budget documents still contain some very technical information, and that more work is needed for greater transparency and

accessibility. Some of the complexity derives from the requirement to follow HM Treasury rules, and therefore to use its terminology. The Committee was pleased that the Department has been working with the Assembly's Research and Information Service (RaiSe) to help develop training for non-finance professionals, including Members of the Legislative Assembly (MLAs). However, the Committee would emphasise that more needs to be done to raise the level of knowledge of budget terminology and the budget process itself, among Members, other stakeholders and the public.

**The Committee recommends that the Department introduces a financial education programme to help and support Members and non-financial staff within the Civil Service to better understand and interrogate the budget.**

25. The Department advised the Committee that a lot of energy and effort goes into driving engagement in the budget process, and that the Fiscal Council had noted that Northern Ireland was doing better in terms of consultation than other parts of the United Kingdom (UK). Nonetheless, the Committee is concerned that public engagement remains poor, at a time when limited public funds are available to tackle the many societal challenges that Northern Ireland faces. The Committee encourages the Department to continue its efforts to build public engagement in the budget process.
26. Comparing the budget process in recent years to that in place now, the time available for stakeholders to constructively engage with the budget has reduced significantly. The Department explained that it would ideally like to have 12 weeks consultation on a draft budget; however, the document cannot be published until NI's allocation is known following the outcome of a UK Spending Review and legislative deadlines also impact on the timetable. This may constrain the time available for the Executive to agree a draft budget, consult on it, and finalise it. The Committee welcomes the efforts made by the Department to extend the consultation period, subject to constraints outside of its control.
27. The Committee was concerned that the high-level nature of budget allocations in some cases made it difficult for stakeholders to understand what programmes or projects are being funded, to allow them to challenge priorities. Whilst it

notes the Department is working with other NI departments to improve the level of detail provided, further work is still needed for some. The Committee welcomes the proposed improvement to detail available that should come as budgets, Estimates and Accounts are better aligned, and stresses the importance of departments publishing more detailed spending plans online, as already encouraged by the Department. The Committee recognises the challenge of striking the right balance between providing information in sufficient detail to aid debate, whilst avoiding too much detail which only adds further complexity to budget information.

28. The Committee finds it wholly unacceptable that a number of departments did not provide their Assembly committees with information on funding bids prior to the final budget. Providing sufficiently detailed information on a timely basis is critical to ensuring effective budget scrutiny in line with OECD Principle 5. Better, clearer information aids better decisions and helps protect public money. The Committee was informed that it takes time after the publication of a draft budget for Ministers to make decisions on exactly where the funding will go in their department. That, however, does not excuse the current practice of some departments, and more effort is needed to improve the timing and quality of information provided to Assembly Committees.

**The Committee recommends that:**

- **the Department issues clear guidance to departments on providing sufficiently detailed, timely information on funding bids to scrutiny committees to enable them to undertake their challenge function on spending decisions;**
- **the Memorandum of Understanding between departments and the Assembly on the provision of budget information to scrutiny committees should be finalised by the end of 2022; and**
- **the Department should also undertake an annual survey of committees to monitor whether these requirements are being met, and publish its outcome.**

## A Joined-up approach

29. The Committee believes that without a more joined-up approach to the budgetary process across NI departments, the advantage of having a multi-year budget will not be fully exploited to realise efficiencies. Whilst the Department noted that collaboration is improving in some areas, such as in-year budget monitoring, it acknowledged that there was still a way to go in driving improvement in this area. The Committee remains concerned that departments are not working together across the public sector to secure efficiencies.
30. Breaking down the silo mentality that exists across government is key. The Committee heard evidence that this has already created difficulties in agreeing a set of priorities and allocating funding accordingly. The Committee underlines the need for stronger control at the centre of government when circumstances require collaboration between departments; not just to encourage it, but to compel it when the circumstances require. Undoubtedly the Department of Finance has a vital role to play in providing leadership and setting the direction of travel across the whole system on the budget process and ensuring public money is spent well. In the Committee's view, strong leadership will be essential to drive forward a collaborative, cross-sectoral approach to ensure that efficiencies can be secured when a multi-year budget is available.

**The Committee recommends that the Department takes the lead in driving collaborative, cross-sectoral efforts to secure efficiencies through the multi-year budget process.**

**The Committee recommends that, together with the Head of the Civil Service and The Executive Office, the Department considers what changes to powers or structures are necessary to ensure a stronger centre to government in Northern Ireland, which can compel departments to take actions when needed; break down the silo mentality; and enable a more joined-up and efficient public sector.**

31. The Committee heard evidence that the budget had not so far been linked other strategic documents, such as the Programme for Government (PfG) or the Investment Strategy for Northern Ireland (ISNI) which outlines plans for

spending on capital projects. Indeed, the processes for producing the budget and these key documents are not currently aligned at all. The Committee stresses the importance of linking the next budget to the PfG and ISNI, providing a clear connection between funding and outcomes, and notes that a draft ISNI was issued for public consultation in December 2021. Whilst the Department noted the challenges of changing processes and the time and resource required to implement this, the Committee believes that the bedrock of a budget process must be the linkage to priorities and the planned outcomes in these strategic documents.

**The Committee recommends that, together with the Executive Office, the Department aligns the processes to produce the budget, Programme for Government and the Investment Strategy for Northern Ireland. The budget itself must be aligned to the planned outcomes in these documents.**

## Sustainability

32. The Committee is aware of the difficulties presented by the use of single year budgets in recent years, but notes that a multi-year budget was only possible when NI was provided with a multi-year settlement following a UK Spending Review. It welcomes the multi-year nature of the draft budget 2022-25, which provides an opportunity for public bodies to plan further ahead. Since the ability to secure multi-year settlements in the future is outside of the Department's control, the Committee considers it even more important to improve the degree of long-term budget planning and detail involved. It notes that the Fiscal Council also provided evidence that there is room for improvement in this area.
33. The Department welcomed the introduction of the Fiscal Council, believing that it would place an onus on it to look at the longer-term. The Committee also welcomed the introduction of this independent expert body, and the advice and guidance it can provide on the sustainability of the Executive's finances, as well as providing additional useful comparative information with other regions.
34. The Department considers that the uncertainty created by any future single year budgets can be mitigated. Departments do have a degree of certainty, even with annual budgets, since their budget baseline gives them a foundation for

planning and they will have an understanding of their standard costs, such as salaries. In addition, the Department commits to financing existing projects and meeting contractual commitments.

**The Committee recommends that, regardless of the period covered by a budget settlement, the Department improves the degree and detail of its longer-term fiscal planning, building on guidance from the Fiscal Council on budget sustainability.**

35. The Committee notes that the Executive's current tax raising powers are limited and the Fiscal Commission's role in exploring the potential for expanding the Executive's powers in this area. The Fiscal Commission's interim report was issued on 13 December and having reviewed over 20 taxes levied in Northern Ireland, the report outlined seven taxes which were considered the best candidates for further consideration in its final report, due in 2022.
36. The Committee is concerned that a critical evaluation of the programmes and resources within existing budget baselines, recommended in the 2008 Committee for Finance and Personnel review of the Budget Process, has not been progressed. It welcomes the Department's acknowledgement that this would be a worthwhile exercise. Whilst clearly this will require time and resource to undertake, and an agreed PfG to measure priorities by, this will play a fundamental role in ensuring the public sector is spending money where it will count the most.

**The Committee recommends that within the next two years the Department completes a strategic evaluation of all major policies and programmes within departmental baselines, to assess how they support the PfG and enable policy and programme prioritisation for future budgets. This exercise should include a strong independent challenge.**

## Capital projects

37. The C&AG's report on Major Capital Projects in December 2019 noted that "the system as a whole is not fit for purpose" and showed that several projects had budget overruns and project prioritisation needed to be improved. The Committee notes the huge frustration with the Central Procurement Directorate (CPD) and the need to progress the recommendations in the Committee's October 2020 report.
38. Work is clearly required in this area for full alignment to OECD Principle 3. The Committee welcomes the information provided on the Department's plan to change how procurement works in the public sector. The Department informed the Committee of the following improvements it proposed:
- changing how the Procurement Board works, including ensuring it has the right people on board from the public, private and third sectors;
  - establishing a new set of Key Performance Indicators (KPIs) and ensuring they are reported in a dashboard report three to four times each year to the Head of the Civil Service and Civil Service Board to ensure a single view of delivery of key projects.
  - managing the procurement pipeline in a different way; and
  - considering the calibre of accredited training available, for procurement, project delivery and commercial training.
39. The Committee emphasises the importance of improving the monitoring and delivery of capital projects, and looks forward to seeing the proposed improvements operating in practice as soon as possible.

## Barriers to Change

40. The Committee was informed of the degree to which the budget process is constrained by legislation, whereby the Fresh Start Agreement requires the Finance Minister to set out the level of UK Government funding included in the budget 14 days before he lays a draft Budget. The Finance Minister is only notified of the level of funding by the Secretary of State after the announcement of the UK Spending Review. The earliest the Department could announce a draft budget is therefore 14 days after the spending review outcome, whilst at the same time legislation also requires a budget to be in place before the commencement of a financial year. This may affect the time available for public consultation on the budget and Assembly scrutiny. The Committee understands that improving the budget process will require a degree of legislative change which may take time to progress, but considers it an important priority.
41. The terminology used and most of the budget rules in NI derive from HM Treasury so the ability to change them is limited. As noted earlier in this report, the Executive is unable to produce a multi-year budget to aid longer-term planning unless it receives a multi-year settlement. The Committee welcomes the Minister's attempts to reinforce the need for multi-year settlements from the UK government in future, and for timely notification.
42. The Committee heard evidence that the structure of devolution in NI, and the structure of NI departments as individual legal entities with separate Accounting Officers, presents a challenge in agreeing priorities and the re-allocation of resources, compared to other regions. This echoes back to the need for a joined up approach to budgeting, and indeed to the challenge of agreeing and achieving common goals to help improve the lives of NI citizens.
43. The Committee was concerned to hear just how limited NI's ability was to carry forward funding from one financial year to another under HM Treasury's Budget Exchange Scheme. The Department clarified that only around 0.75% of the overall resource Departmental Expenditure Limit budget could be carried forward under the scheme, equating to around £60 million. Any money allocated to NI which has not been spent during the financial year that exceeds

the carry over allowed under the BES will be lost to NI. The Committee considers that this creates a ‘use it or lose it’ mentality in the NI public sector, which heightens the risk that sound expenditure decisions will not be made. The Committee understands the temptation created by this limited ability to carry over budget cover, but emphasises strongly that it will not tolerate this as an excuse for public money being spent badly.

44. The Committee heard evidence of money being allocated directly to local recipients by the UK Government, bypassing the NI Executive. This may, for example, be the case for programmes where past funding came from the European Union. This creates difficulties in coherency and ensuring that money follows the strategic priorities and also raises issues around accountability and transparency for the future. More collaboration and communication is therefore needed between the UK Government and the NI Executive to overcome these challenges.

**The Committee recommends that the Department continues to press HM Treasury on:**

- **the importance of co-ordination and good communication to ensure that funding issued directly to local recipients matches the Executive’s agreed strategic priorities, and that suitable accountability mechanisms are in place; and**
  - **the risk to value for money and encouraging negative behaviours which comes with having tight limits on budget carry, exploring whether there are opportunities to amend the current arrangements in the Budget Exchange Scheme.**
45. The Committee is concerned that insufficient resources are in place to achieve the improvements required in the budgeting process in NI. There has been little progress in implementing the recommendations from the Finance Committee’s 2008 report. The Department indicated that even operating the budget process as it currently stands has been a big challenge, given the level of resource that is required to prepare the budget. This has impacted on the Department’s ability to focus on reforming and improving the system. The Committee notes

the technical nature of the budgeting system and understands the importance of having the right people with the skills and knowledge required to undertake this essential work. However, there is danger in having such a small, specialist team. Ensuring sufficient contingency is in place is important, as is having the resource to reform the budget process itself.

**The Committee recommends that the Department ensures that sufficient time and skilled resource are available to the Central Expenditure Division (CED) to implement the recommendations within this report, particularly when legislative change is required.**

**The Committee recommends that the Department produces a project plan by the end of 2022, detailing each of the changes required for the budget process reform programme, along with a timetable.**

## **Links to Appendices**

### **Appendix 1: Minutes of Proceedings**

[View Minutes of Proceedings of Committee meetings related to the report](#)

### **Appendix 2: Minutes of Evidence**

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### **Appendix 3: Correspondence relating to the Inquiry**

[View Correspondence issued and received in relation to the Inquiry](#)

### **Appendix 4: Other Documents relating to the report**

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### **Appendix 5: List of Witnesses that gave evidence to the Committee**

- Mr Colum Boyle, Department of Finance
- Ms Joanne McBurney, Department of Finance
- Mr Jeff McGuinness, Department of Finance
- Mr Stuart Stevenson, Department of Finance
- Sir Robert Chote, Northern Ireland Fiscal Council
- Mr Kieran Donnelly, Northern Ireland Audit Office
- Ms Pamela Dugdale, Northern Ireland Audit Office
- Ms Karen Beattie, Northern Ireland Audit Office

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