



Northern Ireland
Assembly

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Public Finance Scrutiny Unit

Departmental Financial Forecasts & Outturns: Dashboard User Guide

Introduction

The Dashboard presents Departmental Total Forecast Outturn (TFO) data for capital and resource spending in three parts, across five pages:

1. Monthly expenditure profiles
 - a. *Monthly expenditure profile – capital*
 - b. *Monthly expenditure profile - resource*
2. Annual expenditure profiles
 - a. *Annual expenditure profile – capital*
 - b. *Annual expenditure profile - resource*
3. Monthly forecast performance
 - a. *Forecast performance*

This Dashboard has been compiled by the Public Finance Scrutiny Unit (PFSU), located in the Finance & Economics Team of the Assembly's Research and Information Service (RaISe). The monthly expenditure profile and monthly forecast performance pages cover the current financial year running from 1 April 2020 to 31 March 2021. The annual expenditure profile pages cover the financial years of 2017-18 to 2020-21.

This User Guide explains each page of the Dashboard in terms of:

- **Interpreting** each chart or “callout” box; and,
- **Manipulating** each chart or box by applying different filters.

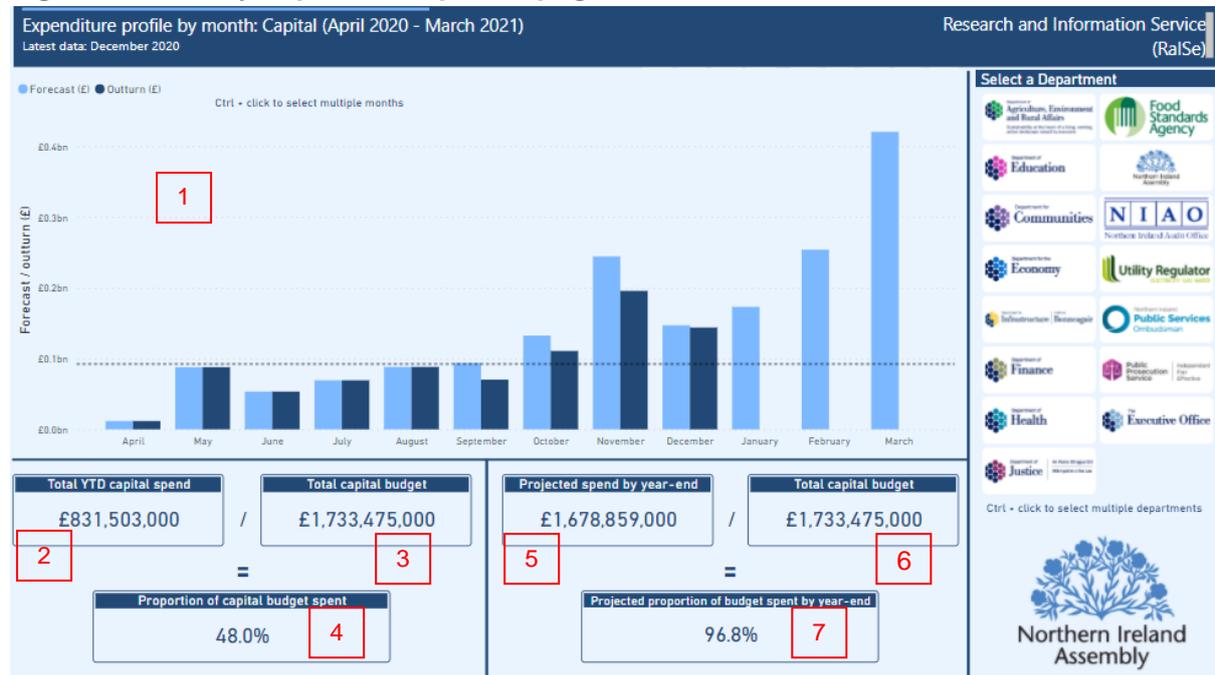
Section 1 outlines the monthly expenditure profiles; section 2 provides the annual expenditure profiles; and, section 3 explains the forecast performance page.

1. Monthly expenditure profile

There are two pages presenting monthly expenditure profiles: one for capital; and another for resource. For each, the page shows the forecast and outturn figures by month, for the financial year, running from 1 April to 31 March. Figures are based on the most recently available data compiled each month by the Department of Finance (DoF). Both monthly expenditure pages are presented in the same manner. This section provides guidance to aid users' engagement with the forecast and outturn data. Key points are outlined in sub-section 1.1 and labelled at Figure 1 below.

1.1 Interpreting the Monthly expenditure pages

Figure 1: Monthly expenditure profile page



1. Expenditure profile by month - capital

The bar chart on the Monthly expenditure profile pages shows monthly values for both forecast expenditure (light blue) and actual expenditure – referred to as “outturn” – for individual Departments (dark blue). The dotted line is the average monthly outturn from the start of the financial year until the month with the most recently available data. Months for the rest of the year ahead (and where the data is therefore not yet available) are not included in the average.

2. Total YTD (Year to Date) capital spend

This callout box on the bottom left section of the Monthly expenditure profile pages shows the total outturn for all Departments from the start of the financial year – (1 April) – until the month with the most recently available outturn data in the same financial year.

3. Total capital budget

This box shows the total budget for all Departments, as of the most recent Monitoring Round position for the financial year.

4. Proportion of capital budget spent

At the bottom of the left side of the page, this box shows the total YTD spend as a percentage of the total capital budget for the financial year, i.e. the amount of budget spent up to that time in the financial year.

5. *Projected spend by year-end*

The first callout box on the bottom right section of the page shows the total outturn for all Departments for the financial year at that time, **plus** the total forecast for all Departments for the remainder of that year, i.e. the actual spend for the financial year so far, **plus** the forecast spend for the remainder of the year.

6. *Total capital budget*

This box shows the total budget for all Departments as of the most recent Monitoring Round position for the financial year.

7. *Projected proportion of budget spent by year-end*

This box shows the projected spend by the financial year-end, as a percentage of the total budget for that year, i.e. projected spend by the end of the financial year, divided by the total capital budget for that year.

1.2 Filtering by month and Department

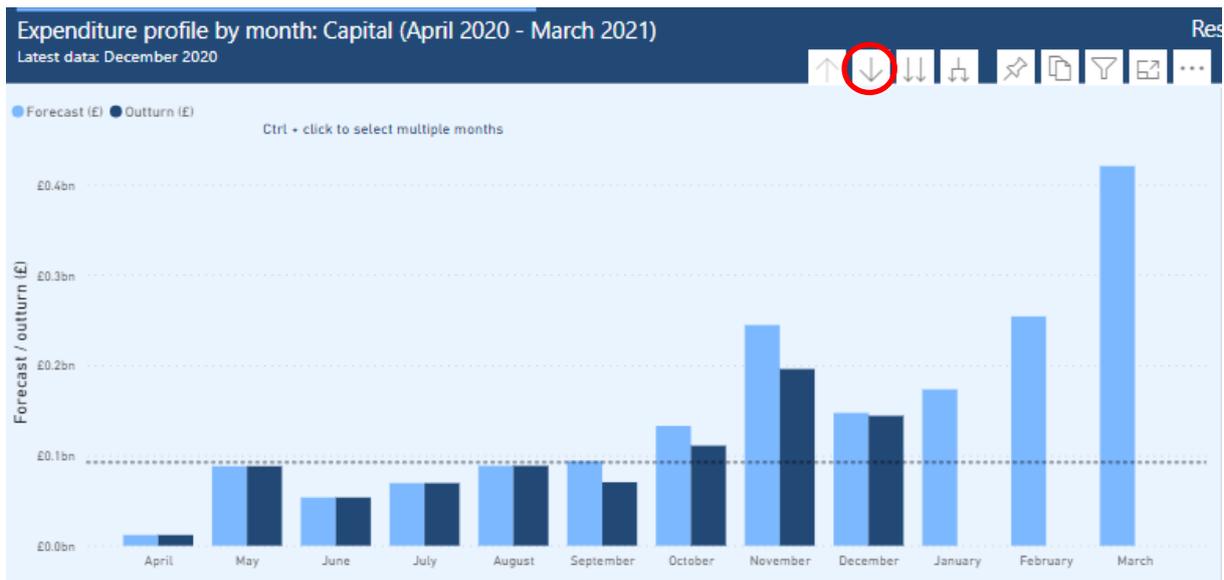
Users can focus on a particular month by clicking the bar for that month in the chart. Callout boxes (2) – (7) update accordingly. For example, selecting only December shows the outturn in December, the total annual budget, and the budget proportion accounted for by the December outturn. To look at multiple months at one time, select the relevant months by [Ctrl + click] on the relevant months.

Users can focus on a particular Department by clicking on its logo, presented along the right hand side of the page. This Departmental filter works in the same manner as the month filter described above. For example, clicking on the Department for Infrastructure (DfI) logo shows the total spend for the Department in the financial year to date at box (2) and the proportion of its total budget represented by that spend at box (4). It also shows the Department's projected spend for the year, given its current expenditure forecast at box (7).

To look at multiple Departments at one time, use [Ctrl + click] to view the relevant Departments. Users can also click on a month bar in the chart, when a Department is selected. This shows the Department's spend in a particular month.

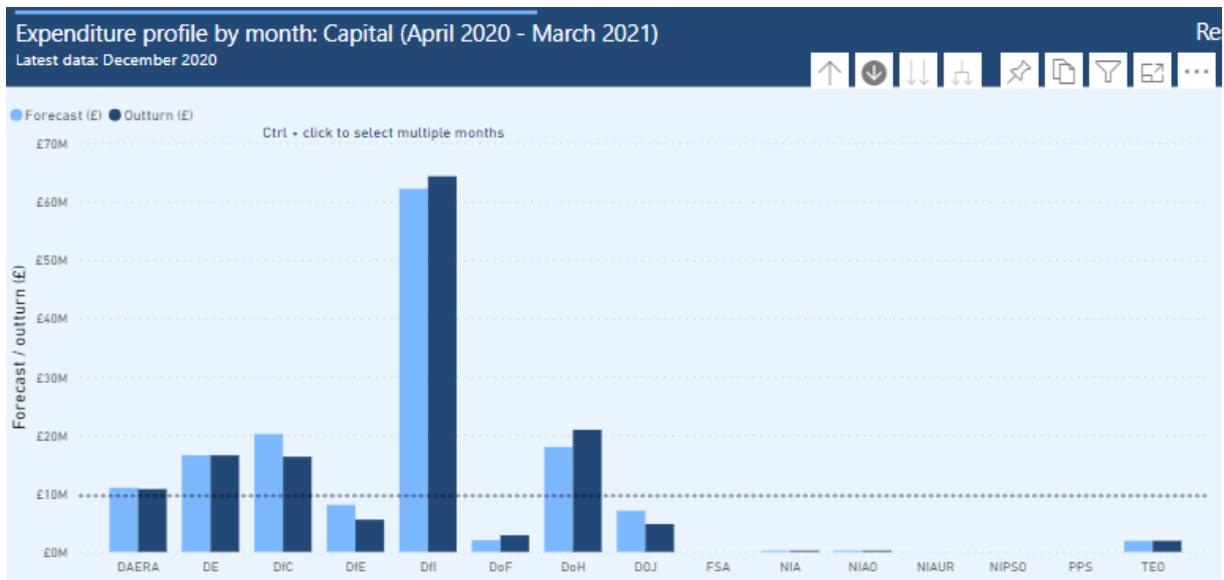
To “drill down” to the next level of detail in chart (1) on the Dashboard – and show the Departmental breakdown for a particular month – users can click on the downward pointing arrow (circled in red in Figure 2 below), and then select the relevant month.

Figure 2: Monthly expenditure – drill down into months (before)



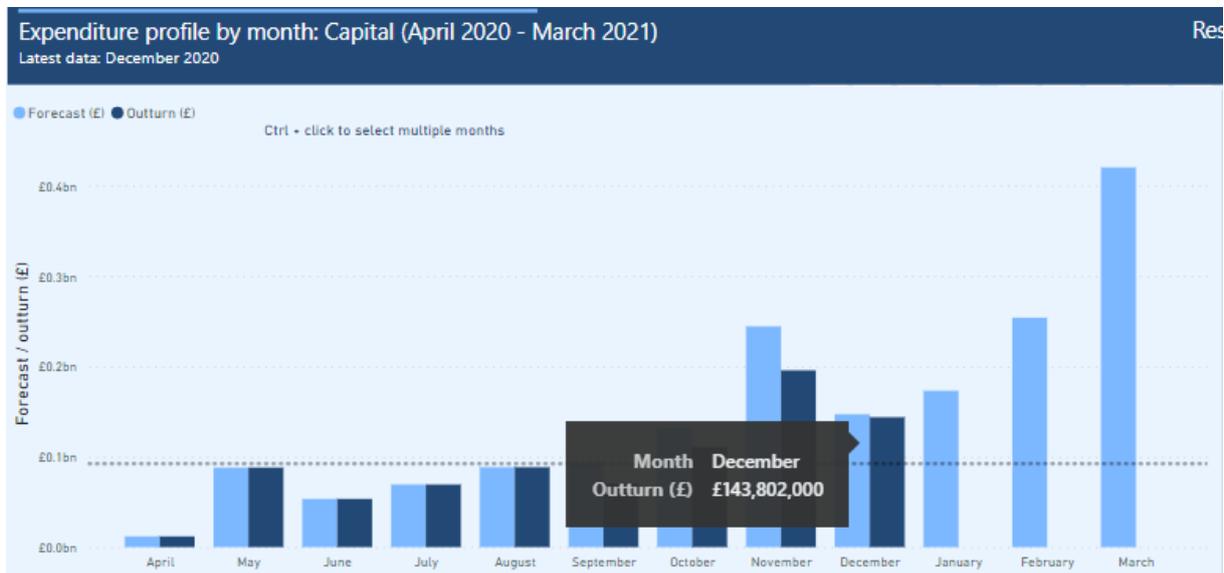
Those steps show users all Departments for the given month (December, in the case of the example in Figure 3 below). To come back to the overall view of all months, click on the upward arrow.

Figure 3: Monthly expenditure – drill down into months (after)



At any point, users can also see the forecast or outturn values in the chart by hovering the cursor over a specific month (shown below in Figure 4).

Figure 4: Monthly expenditure – hovering over chart values

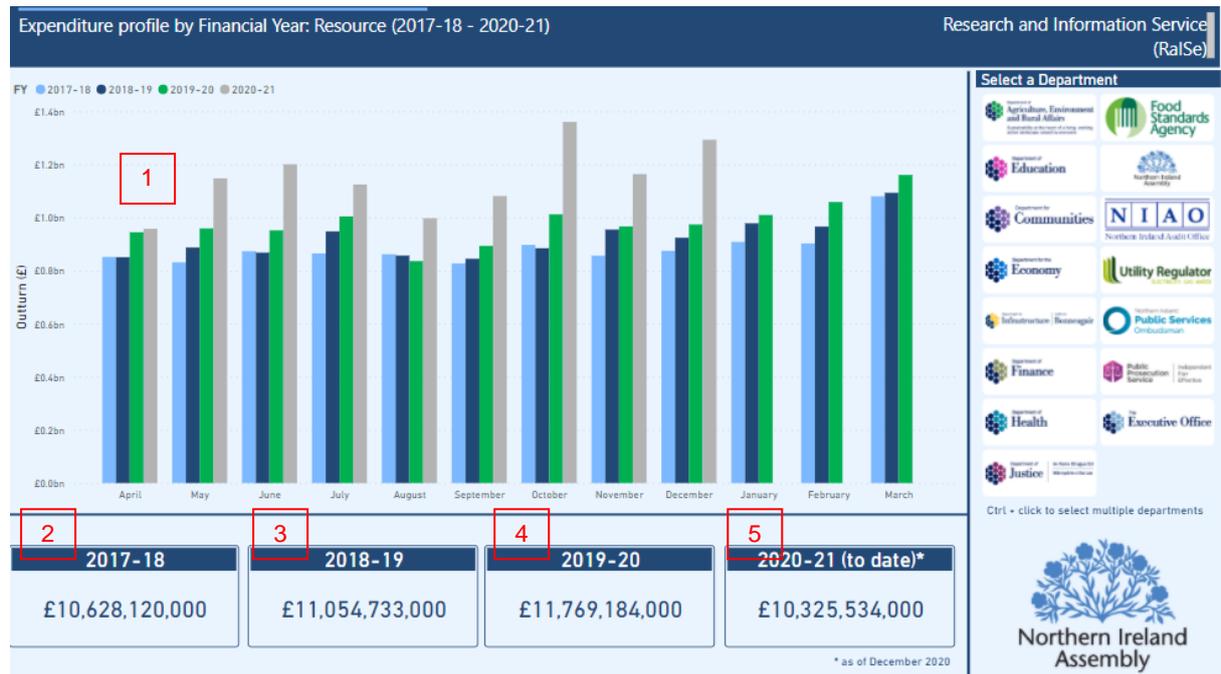


2. Annual expenditure profile

There are two pages presenting annual expenditure profiles: one for capital; and another for resource. They show the outturn figures by month, for the financial years of 2017-18 to present. They do not include forecast expenditures because they are intended as summaries of *actual* Departmental expenditure. The pages can be used in the same way, so this section focuses on the resource expenditure profile as an example. Key points are outlined below in section 2.1 and labelled at Figure 5, also below.

2.1 Interpreting

Figure 5: Annual expenditure profile page – overview



1. *Expenditure profile by financial year - resource*

The bar chart shows monthly outturn values for individual Departments, for each financial year. Data for the current financial year is included up to the most recently available month.

2. *2017-18*

This callout box shows the total outturn for the financial year of 2017-18.

3. *2018-19*

This callout box shows the total outturn for the financial year of 2018-19.

4. *2019-20*

This callout box shows the total outturn for the financial year of 2019-20.

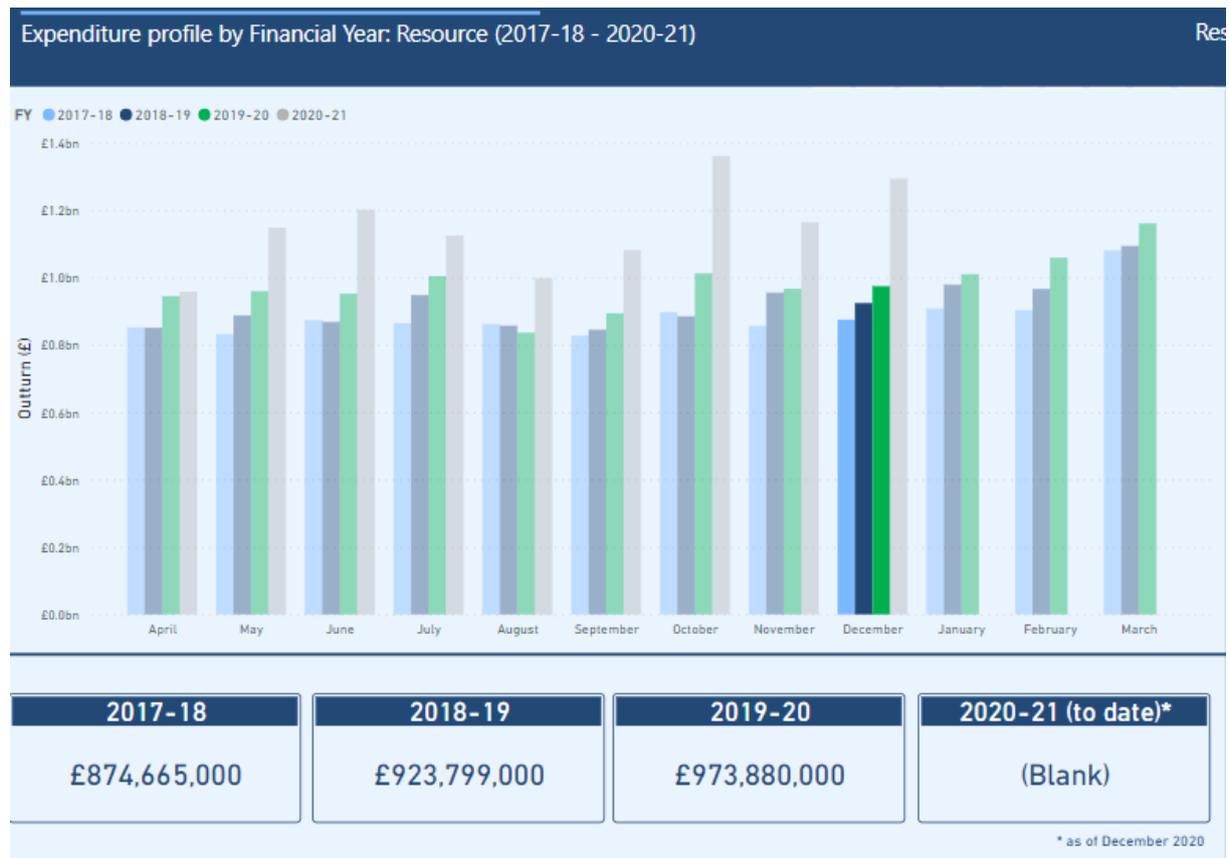
5. *2020-21 (to date)*

This callout box shows the total outturn to date for the financial year of 2020-21.

2.2 Filtering by month, year, and Department

Users can focus on a particular month by clicking the chart bar for that month. Callout boxes (2) – (5) update accordingly. To focus on the same month across years, the user can [Ctrl + click] on each year’s bar to include it. For example, as shown in Figure 6 below, selecting the month of December for 2017-18 to 2019-20 shows the spend in December for each of those financial years in the relevant callout boxes underneath.

Figure 6: Annual expenditure profile page – selecting the same month across years

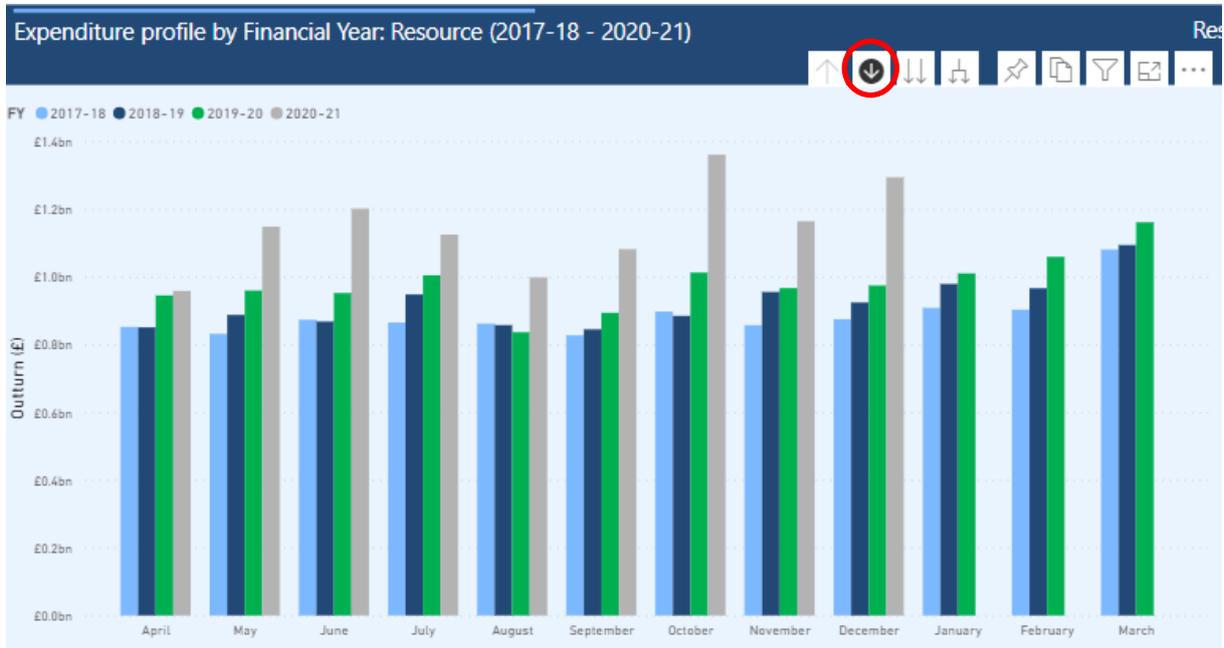


Users can focus on a particular Department by clicking on its logo, presented along the right hand side of the page. This Departmental filter works in the same manner as the month filter described above. For example, clicking on the Department for Infrastructure (DfI) logo shows the total spend for the Department in each financial year at boxes (2) – (5).

To look at multiple Departments at one time, use [Ctrl + click] to view the relevant Departments. Users can also click on a month bar in the chart, while a Department is selected. This shows the Department’s spend in a particular month and year.

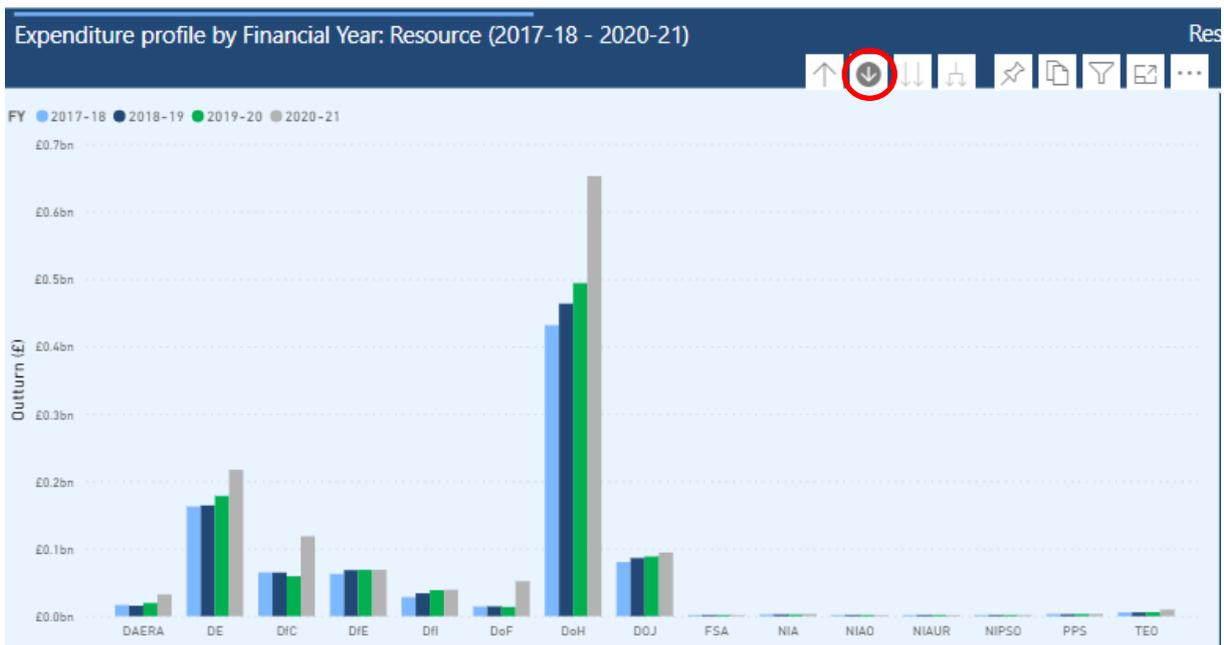
To “drill down” to the next level of detail in chart (1) of the annual expenditure Dashboard – and show the Departmental breakdown for a particular month – users can click on the downward pointing arrow (circled in red in Figure 7 below), and then select the relevant month.

Figure 7: Annual expenditure – drill down into month (before)



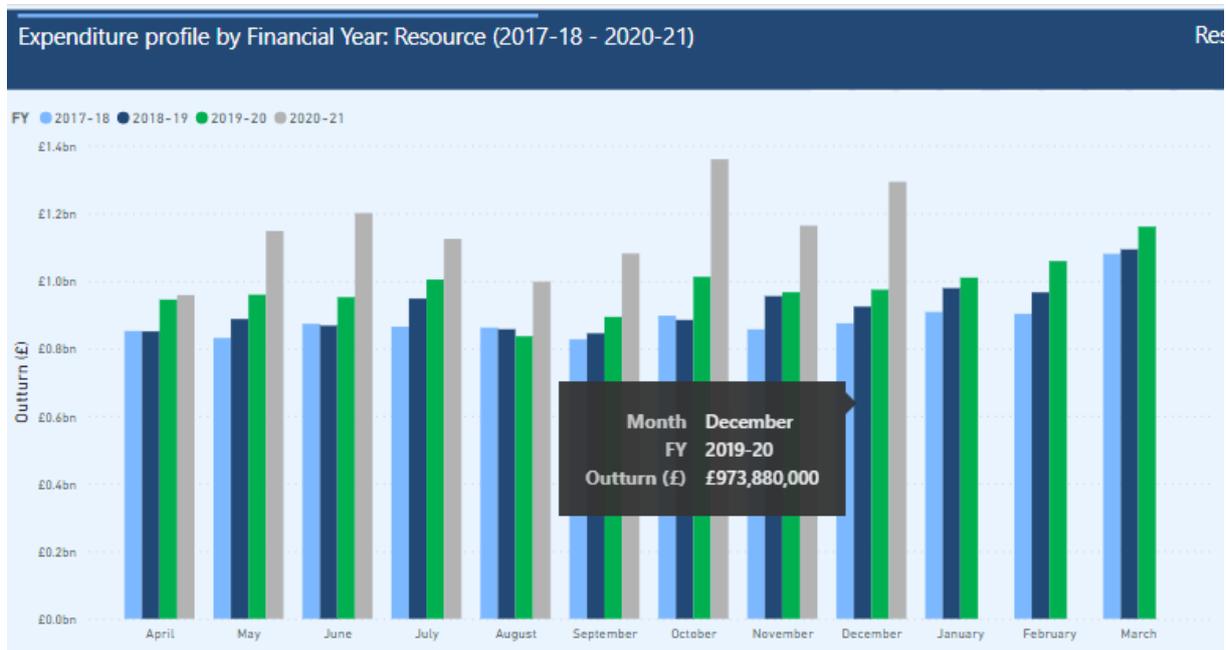
Those steps show users all Departments for the given month (December, in the case of the example in Figure 8 below). To come back to the overall view of all months, click on the upward arrow.

Figure 8: Annual expenditure – drill down into month (after)



At any point, users can also see the outturn values in the chart by hovering the cursor over a specific month.

Figure 9: Annual expenditure – hovering over chart values



3. Forecast Performance

The Forecast Performance page – shown at Figure 10 below – shows the forecasting performance in terms of capital and resource for each Department. This is shown both for: the month with the most recently available data (1) and (2); and, the average for the previous six months of the current financial year (3) and (4).

For the purposes of the Dashboard, forecast performance is defined as the percentage variance between what a Department forecast it would spend in a particular month, and what it actually spent in that month. In the example at Figure 10 below, figures for November are generated by taking the percentage variance between the forecast spend for November (provided in the October departmental return, received in November) and the actual outturn expenditure for the month of November (provided in the December departmental return, received in January). This analysis is not done using the first return of outturn figures for November’s spend, but with the **second** return – which is provided in January. Using the second return allows for a more accurate comparison to be made.

3.1 Interpreting

Figure 10: Forecast performance page - overview



1. Forecast performance: current month (Capital)

The chart at the top left of the page shows Departmental capital forecasting performance for the current month. Using November as an example of the current month, this is defined as the percentage difference between the Departmental forecast figures for the month of November (provided in the October 2020 return) and the second return of its actual outturn figures for the month of November (provided in the January 2020 return. This provides a measure of forecasting performance for each Department.

For example, the 15.8% figure for the Department for Communities' (DfC) capital expenditure in November 2020 is calculated as the percentage difference between

- November forecast expenditure figure (October return, received in November) of **£42.635 million**; and
- November actual outturn expenditure figures (December return, received January) of **£49.377 million**: which is
- equivalent to a **variance of 15.8%**.

2. *Forecast performance: current month (Resource)*

This chart at the bottom left of the page shows the current month resource forecasting performance. It works in the same way as described above, but shows data for resource expenditure.

3. *Cumulative forecast performance: year to date (Capital)*

At the top right of the page, the chart shows the cumulative average absolute forecasting performance over the previous months where there is available outturn data (June – November 2020 in the example shown in Figure 10). This is included so that significant one-off monthly variations in forecasting performance do not affect the trend for the whole year. It is a rolling average of the previous months. For example, the November 2020 figure is the average performance across June – October 2020.

4. *Cumulative forecast performance: year to date (Resource)*

This chart at the bottom right of the page shows the same as described above, but for resource expenditure.

3.2 Filtering by Department

Users can focus on a particular Department by clicking on its logo, presented along the right hand side of the page. Users can also do this by clicking on the bars in the charts. These are coloured based on the Departmental logo, helping make it easier to identify Departments if more than one is selected.

To look at multiple Departments at one time, [Ctrl + click] on the relevant bars in the charts, or alternatively [Ctrl + click] the buttons at the right hand side of the page.