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# Northern Ireland Audit Office

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## Introduction

1. The Northern Ireland Audit Office provides independent assurance on the proper accounting for public expenditure, revenue, assets and liabilities, including compliance with laws and regulations; promotes economy, efficiency and effectiveness in the use of public resources and undertakes exercises to assist in the prevention and detection of fraud.

Part I				£
	Voted	Non-Voted	Total	
<b>Departmental Expenditure Limit</b>				
Resource	10,226,000	260,000	10,486,000	
Capital	40,000	-	40,000	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	10,226,000	260,000	10,486,000	
Capital	40,000	-	40,000	
<b>Non-Budget Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Net cash requirement</b>	10,091		10,091	

Amounts required in the year ending 31 March 2025 for expenditure by the Northern Ireland Audit Office on:

**Departmental Expenditure Limit:**

*Expenditure arising from:*

Audit and assurance services; promoting economy, efficiency and effectiveness in the use of public funds and resources; conducting exercises to assist in fraud prevention and detection; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; administration; related services; UK COVID-19 Inquiry activities; associated non-cash items.

*Income arising from:*

The provision of audit and assurance services; data matching exercises; recoupment of salary and associated costs for seconded staff; recovery of administration costs; rental income; related income; sundry receipts.

The Comptroller and Auditor General for Northern Ireland will account for this Estimate.

Part II: Subhead detail

£'000

2024-25 Plans										2023-24 Provisions	
Resources							Capital			Resources	Capital
Gross	Administration	Net	Gross	Programme	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure	-	-	13,129	2,903	10,226	10,226	40	-	40	8,475	45
Of which:											
1: Audit and Assurance Services	-	-	13,129	-2,903	10,226	10,226	40	-	40	8,475	45
Non-voted expenditure	-	-	260	-	260	260	-	-	-	245	-
Of which:											
2: Comptroller and Auditor General's Salary Costs	-	-	260	-	260	260	-	-	-	245	-
Total Spending in DEL	-	-	13,389	-2,903	10,486	10,486	40	-	40	8,720	45
Total for Estimate	-	-	13,389	-2,903	10,486	10,486	40	-	40	8,720	45
Of which:											
Voted Expenditure	-	-	13,129	-2,903	10,226	10,226	40	-	40	8,475	45
Non-voted Expenditure	-	-	260	-	260	260	-	-	-	245	-

## Part II: Resource to cash reconciliation

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Net Resource Requirement</b>	<b>10,486</b>	<b>8,720</b>	<b>9,724</b>
<b>Net Capital Requirement</b>	<b>40</b>	<b>45</b>	<b>1,990</b>
<b>Accruals to cash adjustments</b>	<b>-175</b>	<b>-175</b>	<b>-1,411</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-275	-275	-1,961
New provisions and adjustments to previous provisions	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	100	100	-178
Increase (-) / Decrease (+) in creditors	-	-	728
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-260</b>	<b>-245</b>	<b>-211</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-260	-245	-211
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,091</b>	<b>8,345</b>	<b>10,092</b>

**Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table**

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	13,389	11,720	12,649
<i>Less:</i>			
Programme DEL Income	-2,903	-3,000	-2,925
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>10,486</b>	<b>8,720</b>	<b>9,724</b>
<b>Net expenditure for the year (Accounts)</b>	<b>10,486</b>	<b>8,720</b>	<b>9,724</b>
<i>Of which:</i>			
Resource DEL	10,486	8,720	9,724
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>10,486</b>	<b>8,720</b>	<b>9,724</b>
<i>Of which:</i>			
Resource DEL	10,486	8,720	9,724
Resource AME	-	-	-
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>10,486</b>	<b>8,720</b>	<b>9,724</b>

Part III: Note B - Analysis of Departmental Income				£'000
	2024-25 Plans	2023-24 Provisions	2022-23 Outturn	
Voted Resource DEL	-2,903	-3,000	-2,925	
Programme				
Other Income	-2,903	-3,000	-2,925	
<i>Of which:</i>				
1: Audit and Assurance Services	-2,903	-3,000	-2,925	
Total Programme	-2,903	-3,000	-2,925	
Total Voted Resource Income	-2,903	-3,000	-2,925	

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn		£'000
	Income	Receipts	Income	Receipts	Income	Receipts	
Income in budgets surrendered to the Consolidated Fund (resource)	XX	XX	XX	XX	XX	XX	
Income in budgets surrendered to the Consolidated Fund (capital)	XX	XX	XX	XX	XX	XX	
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	XX	XX	XX	XX	XX	XX	
<b>Total</b>	<b>XX</b>	<b>XX</b>	<b>XX</b>	<b>XX</b>	<b>XX</b>	<b>XX</b>	

Detailed description of CFER sources

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn		£'000
	Income	Receipts	Income	Receipts	Income	Receipts	
<b>Departmental Expenditure Limit</b>							
Insert UQS name	XX	XX	XX	XX	XX	XX	
Of which:							
– Insert description (e.g. Fines)	XX	XX	XX	XX	XX	XX	
– Insert description (e.g. Fines)	XX	XX	XX	XX	XX	XX	
<b>Non-Budget</b>							
– Insert description (e.g. Fines)	XX	XX	XX	XX	XX	XX	
<b>Total</b>	<b>XX</b>	<b>XX</b>	<b>XX</b>	<b>XX</b>	<b>XX</b>	<b>XX</b>	

OR

If the department has no CFER data, the table will be replaced with the following:

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

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**Part III: Note D - Explanation of Accounting Officer responsibilities**

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The Accounting Officer prepares resource accounts for each financial year.

The following individual **is** responsible for the expenditure within this Estimate:

**Accounting Officer:**

**Dorinnia Carville (Comptroller and Auditor General for Northern Ireland)**

**Dorinnia Carville** has personal responsibility for the proper presentation of the NIAO's resource accounts and their transmission to NIAO's External Auditors, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRm), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.





Part III: Note H - Gifts

Insert description or delete if not applicable.
