

Main Estimates 2025-26

Northern Ireland
Public Services
Ombudsman

Northern Ireland Public Services Ombudsman

Introduction

1. The Office of the Northern Ireland Public Services Ombudsman investigates complaints from individuals who claim to have suffered injustice through maladministration by government departments, statutory agencies, public bodies, local government, health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools; undertakes own initiative investigations of systemic maladministration where there are grounds for so-doing; fulfils a statutory complaint standards function in respect of Northern Ireland public authorities and investigates and adjudicates on local government ethical standards complaints against councillors; considers complaints regarding judicial appointments made by Northern Ireland Judicial Appointments Commission (NIJAC); and promotes best practice in complaints handling and learning from complaints and improvements in ethical standards by councillors in local government.

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	5,009,000	178,000	5,187,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	5,009,000	178,000	5,187,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	4,972,000		4,972,000

Amounts required in the year ending 31 March 2026 for expenditure by the Northern Ireland Public Services Ombudsman on:

Departmental Expenditure Limit:

Expenditure arising from:

Investigating complaints of injustice suffered through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant aided schools; undertaking investigations into systemic maladministration without the need for complaint; improving standards of complaints handling by public bodies including publication of statistics, best practice and training; investigating and adjudicating on complaints on local government ethical standards against councillors; severance payments; governmental response to the coronavirus COVID-19 pandemic; UK Covid-19 Inquiry activities; activities that are required as a result of the United Kingdom's exit from the European Union; administration; backdated holiday compensation payments; related services; investigation of complaints about judicial appointments made by Northern Ireland Judicial Appointments Commission; other non-cash items.

Income arising from:

Recoupment of salary and associated costs for any seconded staff.

Annually Managed Expenditure:

Expenditure arising from:

Creation and movement in provisions.

The **Northern Ireland Public Services Ombudsman** will account for this Estimate.

Part II: Subhead detail**£'000**

2025-26 Plans										2024-25 Provisions	
Resources							Capital			Resources	Capital
Administration			Programme			Net					
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	5,009	-	5,009	5,009	-	-	-	4,519	-
<i>Of which:</i>											
1: Investigation and Adjudication											
-	-	-	5,009	-	5,009	5,009	-	-	-	4,519	-
Non-voted expenditure											
-	-	-	178	-	178	178	-	-	-	174	-
<i>Of which:</i>											
2: Ombudsman Salary											
-	-	-	178	-	178	178	-	-	-	174	-
Total Spending in DEL											
-	-	-	5,187	-	5,187	5,187	-	-	-	4,693	-
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	-	-	-	-	-	-	-	16	-
<i>Of which:</i>											
3: Provisions											
-	-	-	-	-	-	-	-	-	-	16	-
Total Spending in AME											
-	-	-	-	-	-	-	-	-	-	16	-
Total for Estimate											
-	-	-	5,187	-	5,187	5,187	-	-	-	4,709	-
<i>Of which:</i>											
Voted Expenditure											
-	-	-	5,009	-	5,009	5,009	-	-	-	4,535	-
Non-voted Expenditure											
-	-	-	178	-	178	178	-	-	-	174	-

Part II: Resource to cash reconciliation	£'000		
	2025-26 Plans	2024-25 Provisions	2023-24 Outturn
Net Resource Requirement	5,187	4,709	4,021
Net Capital Requirement	-	-	16
Accruals to cash adjustments	-37	-2	-77
<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	-237	-186	-183
New provisions and adjustments to previous provisions	-	-16	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	7
Increase (-) / Decrease (+) in creditors	200	200	99
Use of provisions	-	-	-
Removal of non-voted budget items	-178	-174	-165
<i>Of which:</i>			
Consolidated Fund Standing Services	-178	-174	-165
Other adjustments	-	-	-
Net Cash Requirement	4,972	4,533	3,795

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

£'000

	2025-26 Plans	2024-25 Provisions	2023-24 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	5,187	4,709	4,038
<i>Less:</i>			
Programme DEL Income	-	-	-17
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	5,187	4,709	4,021
Net expenditure for the year (Accounts)	5,187	4,709	4,021
<i>Of which:</i>			
Resource DEL	5,187	4,693	4,021
Capital DEL	-	-	-
Resource AME	-	16	-
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	-	-	-
Total Resource Budget	5,187	4,709	4,021
<i>Of which:</i>			
Resource DEL	5,187	4,693	4,021
Resource AME	-	16	-
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	5,187	4,709	4,021

Part III: Note B - Analysis of Departmental Income

£'000

	2025-26 Plans	2024-25 Provisions	2023-24 Outturn
Voted Resource DEL	-	-	-17
Programme			
Other Income	-	-	-17
<i>Of which:</i>			
1: Investigation and Adjudication	-	-	-17
Total Programme	-	-	-17
Total Voted Capital Income	-	-	-17

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

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Margaret Kelly
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Margaret Kelly has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, 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 (FReM), 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.