

Public Finance Scrutiny Workshop Series

Module 3:

Spending Plans and Supply Estimates Process: supporting Assembly scrutiny during Formulation and Approval stages of Budget cycle

Research and Information Service
Finance and Economics Research Team
Public Finance Scrutiny Unit

20 March 2024

Public Finance Scrutiny Workshop Series

Overall Aim:

To better equip Members of the Legislative Assembly (MLAs) and those who support them (staffers, political party researchers, Assembly officials and others) in Northern Ireland Assembly plenaries and committees

Related Objectives:

Through accessible explanation, reducing complexity and confusion, the themed modules seek to:

1. Increase knowledge and understanding of public finance
2. Raise awareness of good practice in public finance
3. Nurture applied learning amongst MLAs and those who support them
4. Strengthen Northern Ireland Assembly scrutiny in plenaries and committees
5. Support delivery of efficient, transparent and accountable governance in Northern Ireland through informed scrutiny and oversight

“Five-stop” online reference guide - themed modules: (updated as needed)

1. Northern Ireland Executive Budget cycle:
explaining key concepts to support Assembly scrutiny
2. Northern Ireland Public Finances:
demystifying and supporting Assembly scrutiny throughout the Budget cycle
3. **Spending Plans and Supply Estimates Process:**
supporting Assembly scrutiny during Formulation and Approval stages of Budget cycle
4. In-Year Monitoring:
supporting Assembly scrutiny during Execution stage of Budget cycle
5. Resource Accounts:
supporting Assembly scrutiny during Audit stage of Budget cycle

Themes for today:

❖ Northern Ireland Executive Budget cycle: Recap

- Recap from Module 1
- Recap from Module 2

❖ Northern Ireland Executive Budget cycle: Formulation Stage (including planning)

- UK Government must take action first
- How Northern Ireland Supply Estimates Process fits into the UK Supply Estimates Process
- UK Supply Estimates Process: Four elements

❖ Northern Ireland Executive Budget cycle: Approval Stage

- Approval stage of the Budget cycle – typical financial year vs. 2015-16
- Vote on Account (VoA)
- Main Estimates
- Spring Supplementary Estimates (SSEs)
- Excess Votes
- Estimates: Recent changes and departures

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Estimates: Recent changes and departures

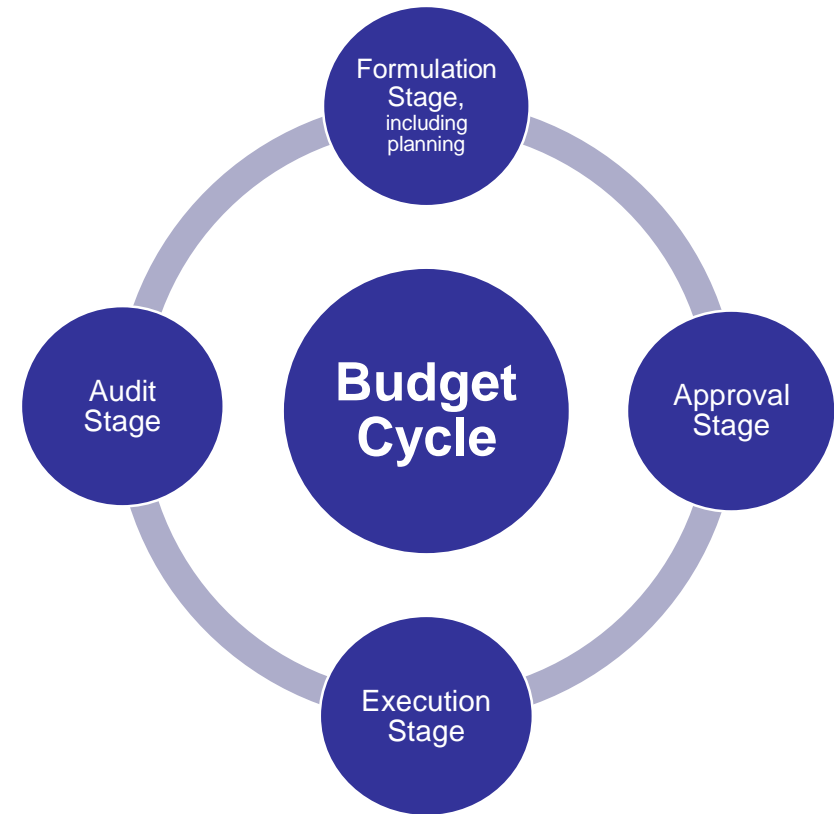


Recap from Module 1:

“Northern Ireland Public Finance Framework” (“PFF”)

1. PFF sets out “rules” and related boundaries for the Executive and the Assembly, when exercising their powers and taking decisions relating to Northern Ireland public finance
 - Both flexibilities and constraints arise for the Executive and the Assembly, given those rules and related boundaries
2. Budget cycle and its 4 stages are part of the PFF
3. Northern Ireland Executive Budget cycle is a sub-cycle of UK Government’s Budget cycle
 - They inter-relate, with UK Government first taking action
4. Northern Ireland Executive Budget runs on “twin tracks”
 - Budget policy and Budget legislation

OECD international good practice: 4 stages of government budget cycle -



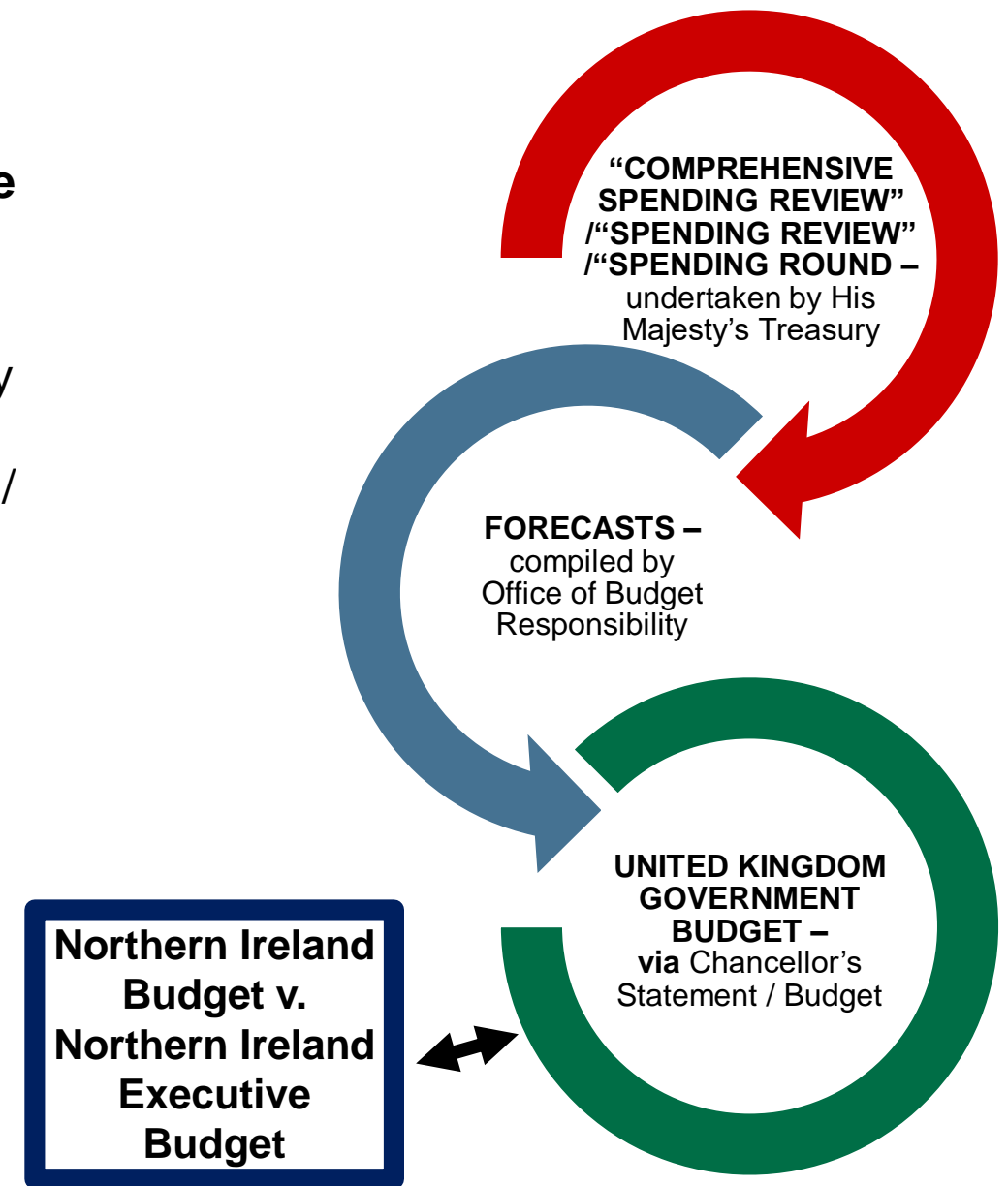
Source: RaiSe–PFSU (2024), relying on OECD (2018)

❖ **KEY POINT:** Two UK fiscal events are pre-cursors to formulating the Northern Ireland Executive Budget

- They are part of the **Formulation (including planning) stage** of the UK Budget cycle:

1. “Comprehensive Spending Reviews”, “Spending Reviews”(C/SR) or “Spending Rounds” (SRo) – led by His Majesty’s Treasury (HM Treasury), which in turn inform the [Chancellor of the Exchequer’s](#) Statements / Budgets; named for year in which announced
2. “Forecasts” - compiled by the OBR ([Office of Budget Responsibility](#) - the UK’s Independent Fiscal Institution), based on proposed policy changes, including those relating to tax, in the wider economic context

❖ **KEY POINT:** Both UK fiscal events enable the UK Government to plan and set annual spending and revenue gathering for a specified period - including for Whitehall departments’ and devolved administrations’ settlements – their “Spending Envelopes”



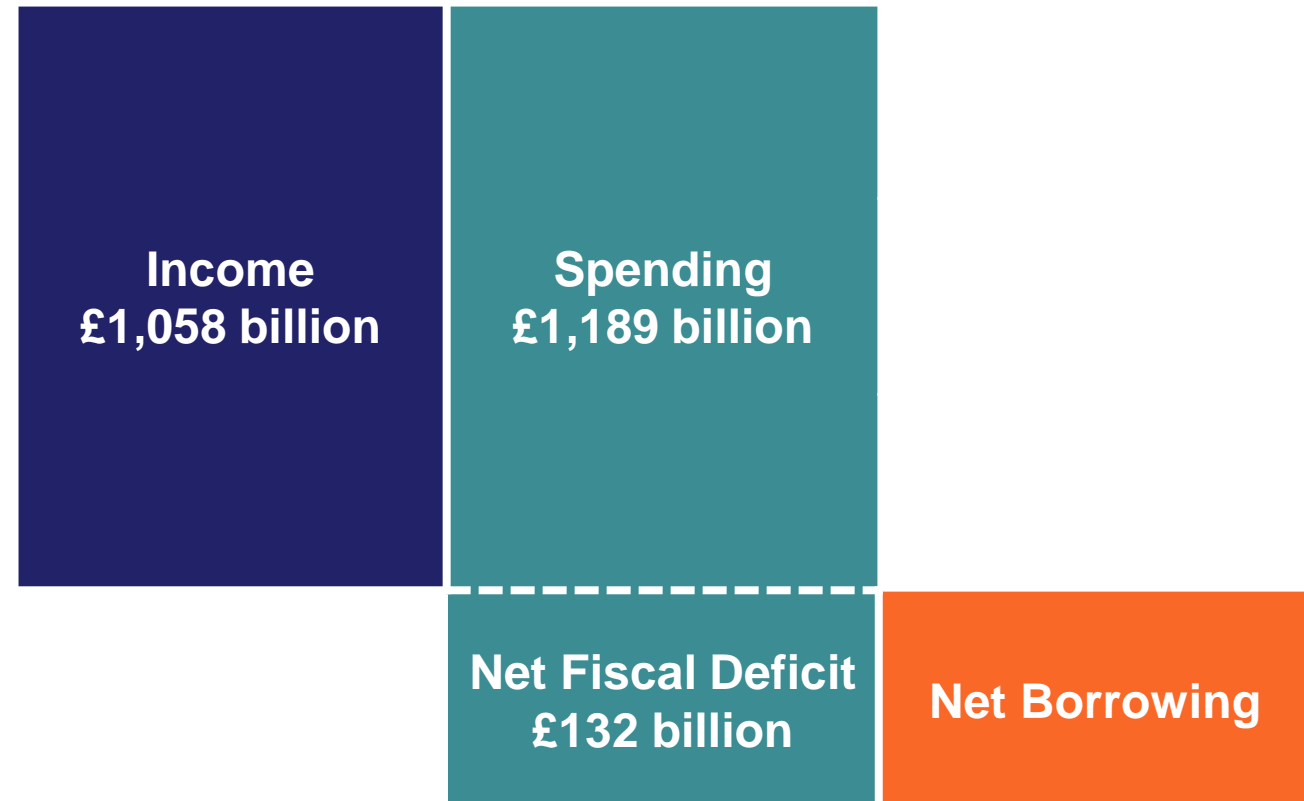
Source: RaISe – Public Finance Scrutiny Unit (2024)

Recap from Module 2: Key Public Finance Concepts - Explaining the underlying theory

❖ Public Finance concerns **Income**, **Spending** and **Debt** within the public sector:

- Governments generate Income through the collection of receipts (mostly taxes) – receiving cash
- Cash is spent through the implementation of a National Budget
- If spending is higher than income, there is a Net Fiscal Deficit – this is funded with National Debt

Example: OBR forecast for UK Public Finances 2023-24



Source: RaISe-PFSU (2024), relying on [OBR](#) (2023)

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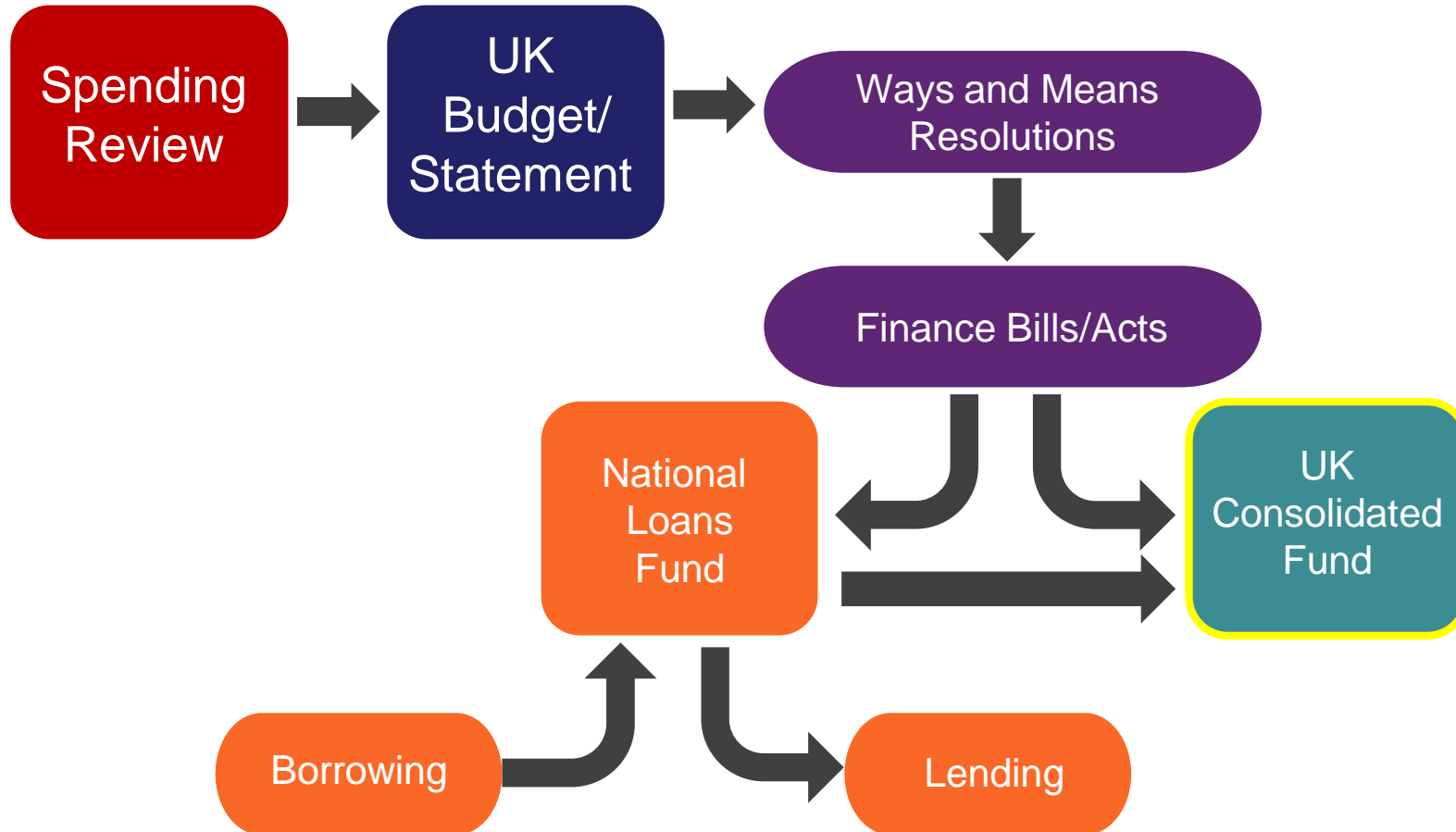
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UK government must take action first ...



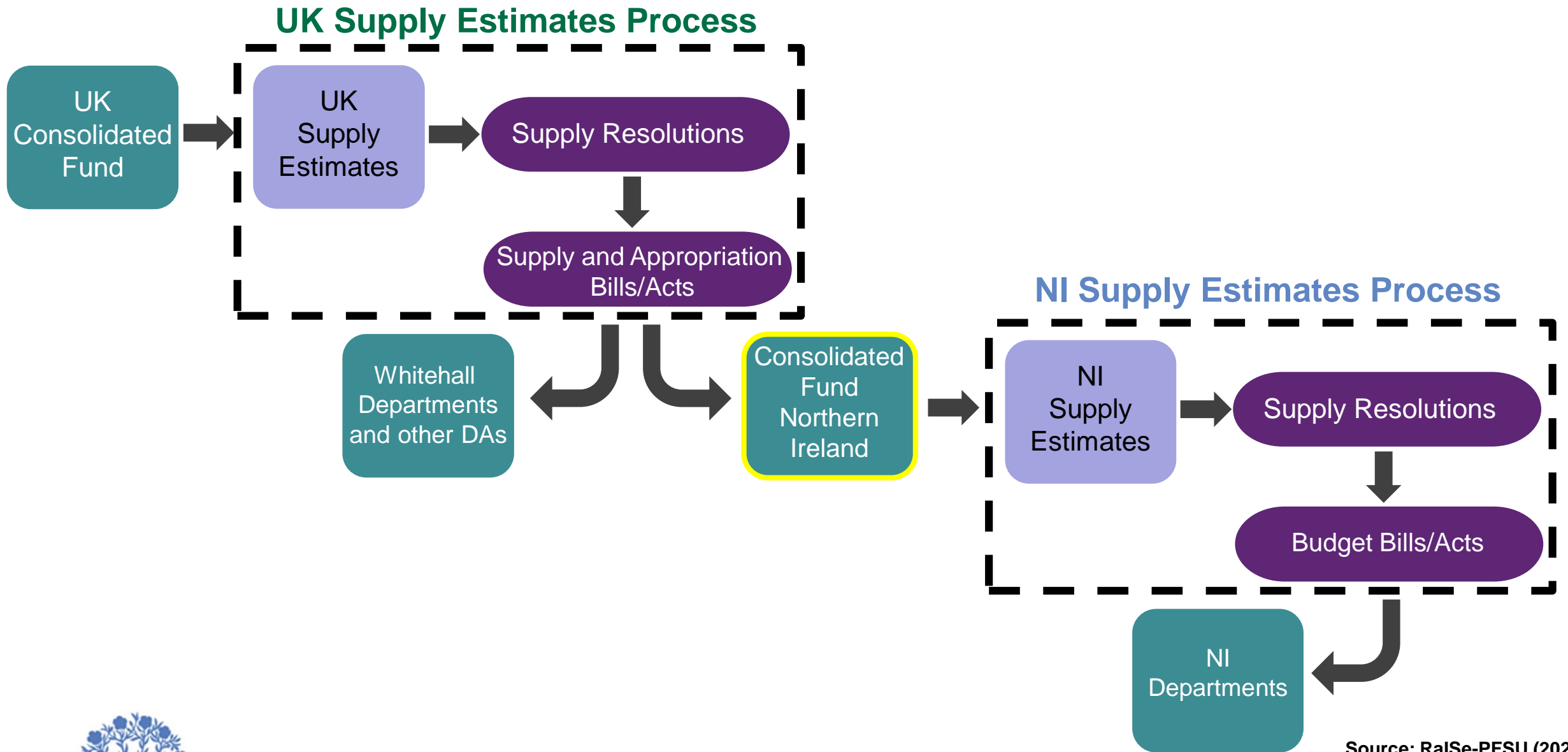
Source: RaISe-PFSU (2024)

KEY POINTS: (previous slide)

- ❖ **Spending Reviews** set out long-term spending plans for each Whitehall department and the devolved administrations (DAs) – typically every 3-5 years
- ❖ **UK Budgets** are formulated and agreed each year by the United Kingdom Government – sometimes more than once
 - Required under [Charter for Budget Responsibility](#) (Autumn 2022), which specifies the United Kingdom Government's Fiscal Framework
- ❖ **Chancellor's Statements** are made each year – sometimes more than once – in addition to the Budget. They may also make Statement(s) to report on the state of the economy, and supplement information contained in the Budget
 - **Note:** These **Budgets** and **Statements** outline detailed proposals for taxation and additional expenditure announcements, amending plans set out in the preceding Spending Review
- ❖ **Finance Bills**, once enacted, provide, amongst other things, the UK Government's authority to collect taxes at the specified rates from across the UK, after first having been considered via a “Ways and Means Resolution” in the House of Commons
- ❖ For additional detail regarding the above, see House of Commons Library, [The Budget and the annual Finance Bill](#) (2023)

- ❖ The **UK Consolidated Fund (UKCF)** was set up in 1787 as “one fund into which shall flow every stream of public revenue and from which shall come the supply for every service”
 - See:
 - [Consolidated Fund Account 2022-23](#), published October 2023
 - [Exchequer and Audit Departments Act 1866](#), as amended
 - The proceeds of taxes collected across the UK are payable into the UKCF
 - However, such collection must first be considered via a “[Ways and Means Resolution](#)”, and then authorised by legislation
 - The [UKCF](#):
 - Funded by taxation and other receipts
 - Topped up by **National Loans Fund (NLF)** via borrowing proceeds, to the extent that taxation and other receipts are insufficient to cover planned spending
 - The NLF also used as a mechanism for Whitehall departments and DAs to borrow
 - “Finishes every day with a nil balance on its bank account because any surpluses or deficits are offset by transfers to or from the NLF”

How NI Supply Estimates Process fits into the UK Supply Estimates Process:



Source: RaISe-PFSU (2024)

KEY POINTS: (previous slide)

- ❖ Drawing on the plans outlined in the Spending Review, and updated in subsequent Budgets or Statements, the United Kingdom Government then makes formal requests to Parliament for funds for departments (draw down) for the financial year ahead
 - Those requests form the basis of the [UK Supply Estimates Process](#) – outlined in associated HM Treasury [Supply estimates guidance manual](#) (2011)
- ❖ Payments out of the UKCF flow into Whitehall departments, as well as DAs' Consolidated Funds, including the Consolidated Fund of Northern Ireland (CFNI) **and must:**
 - First be considered in the form of a “Supply Resolution”; and,
 - Be authorised by legislation – via [Supply and Appropriation Acts](#)

- ❖ Payments out of the CFNI to Northern Ireland departments form the basis of the Northern Ireland Supply Estimates Process and are:
 - First considered in the form of a “Supply Resolution” – as voted on according to Northern Ireland Assembly [Standing Order](#) 26(1)(b)(i)
 - Made in accordance with:
 - Sections [57](#) and [63](#) of the Northern Ireland Act 1998, as amended
 - Section [4](#) of the Government Resources and Account Act (Northern Ireland) 2001, as amended
 - Authorised by legislation – known as Budget Acts (Northern Ireland)
- ❖ Those Budget Acts (Northern Ireland) authorise:
 - Issuance of sums out of the CFNI – [section 1](#) – Budget Act (Northern Ireland) 2015 used as an example
 - Appropriation of those sums – also [section 1](#); and,
 - Use of those resources – [section 2](#)

UK Supply Estimates Process: Four elements

- ❖ The Government makes formal requests to Parliament **four times** for a financial year, to fund departments:
 1. [Vote on Account](#): Request for advance funding, equating to 45% of spending in the current year, to cover departmental spending plans for the first few months of the next financial year
 2. [Main Estimates](#): Set out the Government’s formal annual spending plans for each department
 3. [Supplementary Estimates](#) (if required): Set out additional requests to authorise new funding levels (or amend existing ones), and/or authorise changes in the original purpose for which money had been sought by departments
 4. [Statement of Excesses](#) (if required): Requests on an exceptional basis, where a department has spent money beyond the level or purpose that been previously approved by Parliament

Before start of Financial Year	Financial Year 1 April – 31 March	After end of Financial Year
<div>Vote on Account</div>	<div>Main Estimates</div> <div>Supplementary Estimates</div>	<div>Statement of Excesses</div>

- ❖ **KEY POINTS:**
 - [Northern Ireland Supply Estimates Process](#) comprises same four elements
 - Spring Supplementary Estimates reflect changes made through the Executive’s in-year monitoring rounds

Northern Ireland Executive Budget cycle:

Formulation stage (including planning) – who, what, when and how

(when devolution fully functioning in previous cycle and current cycle)

First steps ...

Prioritisation

- The Executive is to discuss, draft and agree its priorities, which are to be specified in a Programme for Government (PfG)
- In turn, the agreed Draft PfG is to inform departmental priority-setting, including those which are to be cross-departmental strategies/targets and those at individual departmental level

Bidding

- The departments are to individually submit bids to the Department of Finance (DoF), to inform Executive decisions when formulating and agreeing the proposed Draft Budget
- For above, the departments are to prioritise using DoF specified categories - “Inescapable”; “Pre-committed”; “High priority”; or, “Desirable” (DoF template)

Spending Envelope

- The Secretary of State is to confirm “Spending Envelope” for Northern Ireland for the budget year
- That is to follow on from precursor events at central government level – the Spending Review led by HM Treasury and the Budget Statement made by the Chancellor

Timetabling

- The DoF is to publish an Executive Budget process indicative timetable
- That is to follow the Spending Envelope confirmation and the Executive agreeing the timetable



And then ...

Draft Budget

- The Minister of Finance lays before the Assembly a Statement detailing the amount of funding provided for the budgetary period
- That Statement reflects, amongst other things, the Spending Envelope and other funding sources – for example, the Regional Rate
- It is to be made at least 14 days before the Minister lays a Draft Budget for the financial year in the Assembly, pursuant to [Section 64](#) of the Northern Ireland Act 1998, as amended
- The Executive develops and agrees a Draft Budget, having considered Executive/departmental prioritisation and bidding as well as Executive spending power (including Spending Envelope), and other

Executive Consultation

- The Executive publishes its Draft Budget for consultation and engages with:
 - The public
 - The departments – they are to engage with statutory committees and Audit Committee about their departmental spending priorities and resource availability
- The Committee for Finance liaises with the statutory committees and Audit Committee about the Draft Budget, and then prepare a report, which is to be tabled at an Assembly “Take Note” debate
- The [Northern Ireland Fiscal Council](#) provides a report on the Draft Budget, which the committees, amongst others, consider

Draft Budget Revision

- The Executive reflects on:
 - Feedback on its proposals received from: individual departments; public consultation responses; and, Assembly “Take Note” debate, including the CfF report
 - Any additional spending power (for example, additional funding from Central Government)
 - Any emerging pressures resulting from, for example, economic changes
- The Executive then revises its Draft Budget – via DoF – in accordance with any decisions the Executive takes, based on the above and any other relevant considerations
- The Executive agrees a revised Budget – the Final Budget

Final Budget

- The Minister of Finance lays the Final Budget before the Assembly, then makes a Statement and brings a Motion on the Budget, under [Standing Order 39](#)
- The Assembly debates and votes on that Motion
- The DoF then [publishes](#) the Final Budget, if approved by the Assembly

Rates Order

Regional Rate poundage is proposed by an Executive Bill, which is considered and voted on in the Assembly; in line with [Rates \(Northern Ireland\) Order 1977](#)



SCRUTINY POINTS:

- 1. The Minister of Finance advised the Committee for Finance that budgetary planning for 2024-25 has commenced. Please detail:**
 - a) What that has entailed to date?**
 - b) What is the indicative timetable for Executive Budget 2024-25?**
- 2. Will the Executive Budget 2024-25 align with an agreed (draft) Programme for Government?**
 - a) When will a new Programme for Government be forthcoming?**
- 3. What proactive steps will the Executive take to try and ensure sufficient time is allocated to ensure there is meaningful consultation on the Draft Executive Budget, including engagement between statutory committees and their departments?**
- 4. Drawing on the example of the 2022-25 Draft Executive Budget and associated consultation – would the Minister of Finance please clarify the position on what consultation is required for Draft Executive Budgets?**

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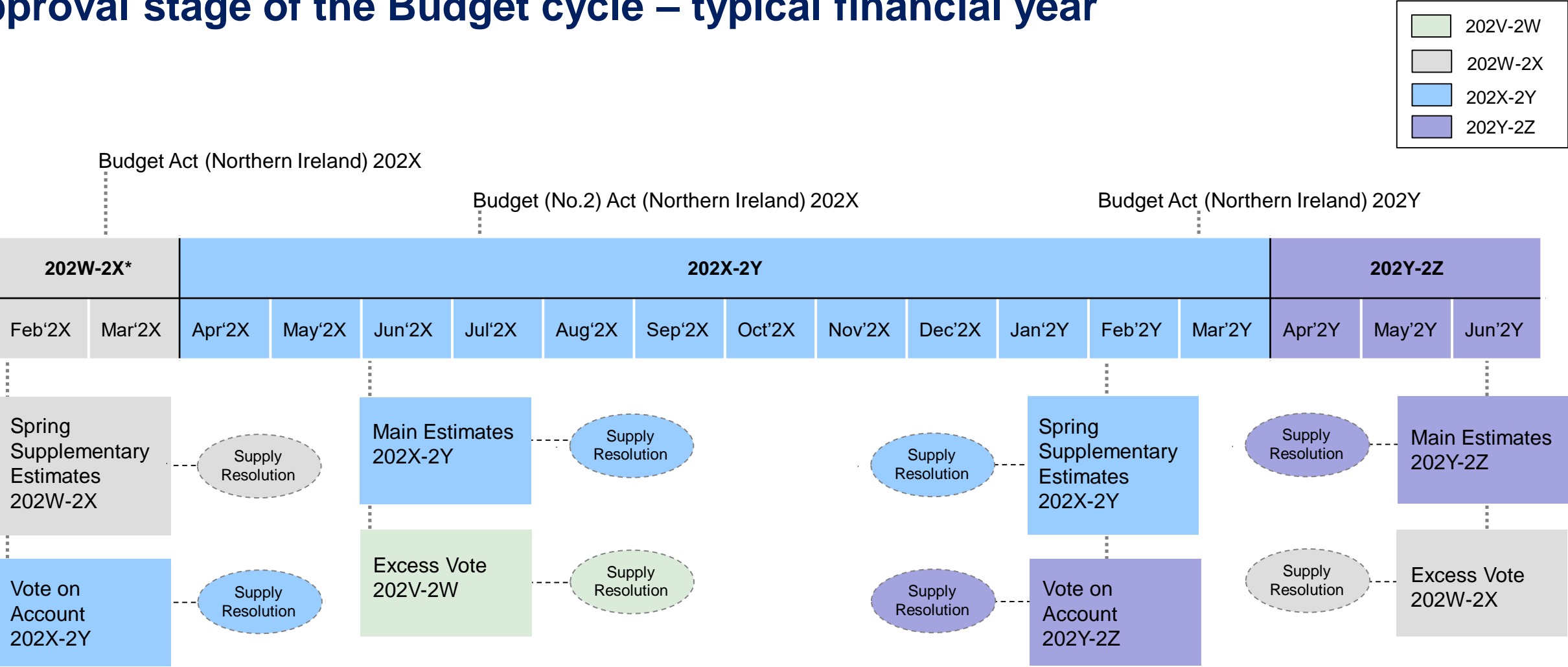
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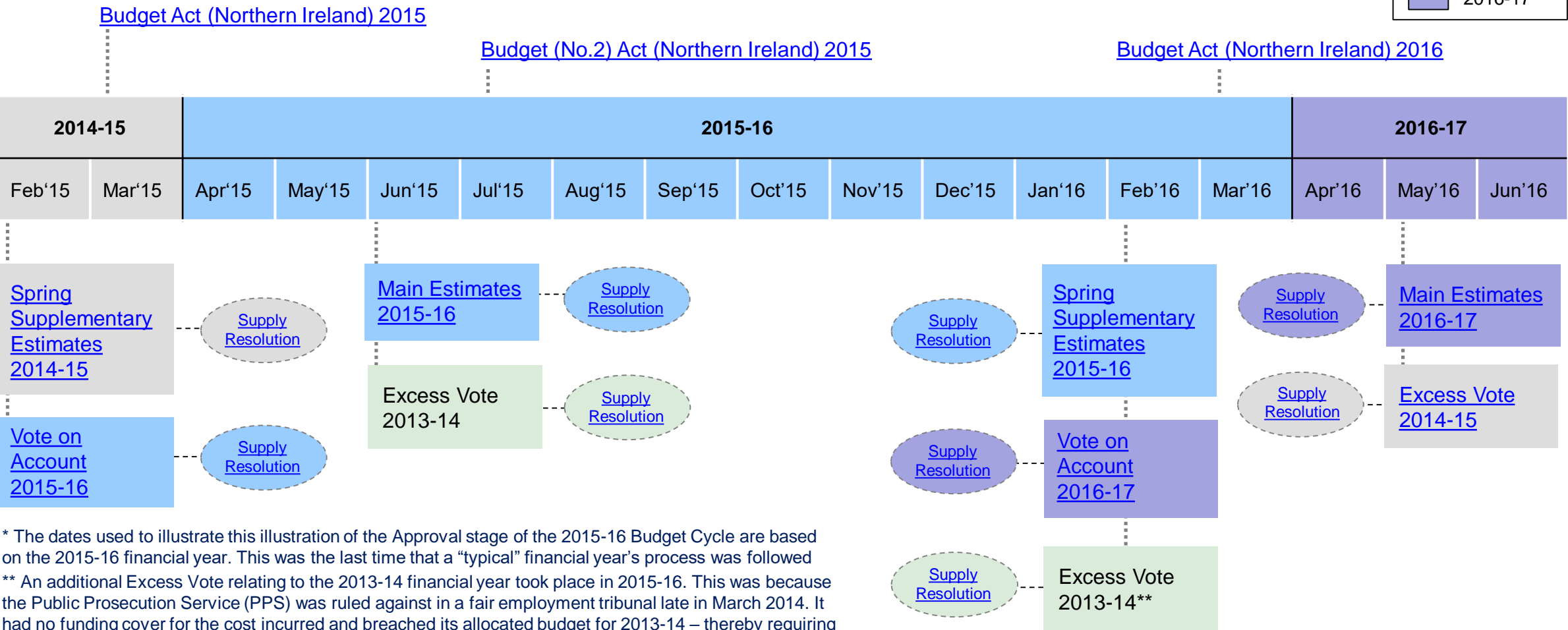
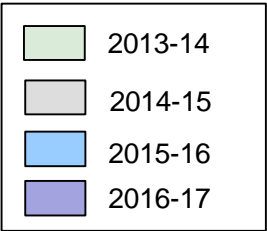
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Approval stage of the Budget cycle – typical financial year



* Years presented in the format of 202X, 202Y etc. for illustrative purposes – showing how the Approval stage of Northern Ireland’s Budget cycle would work in a “typical” year. Actual years have therefore not been used

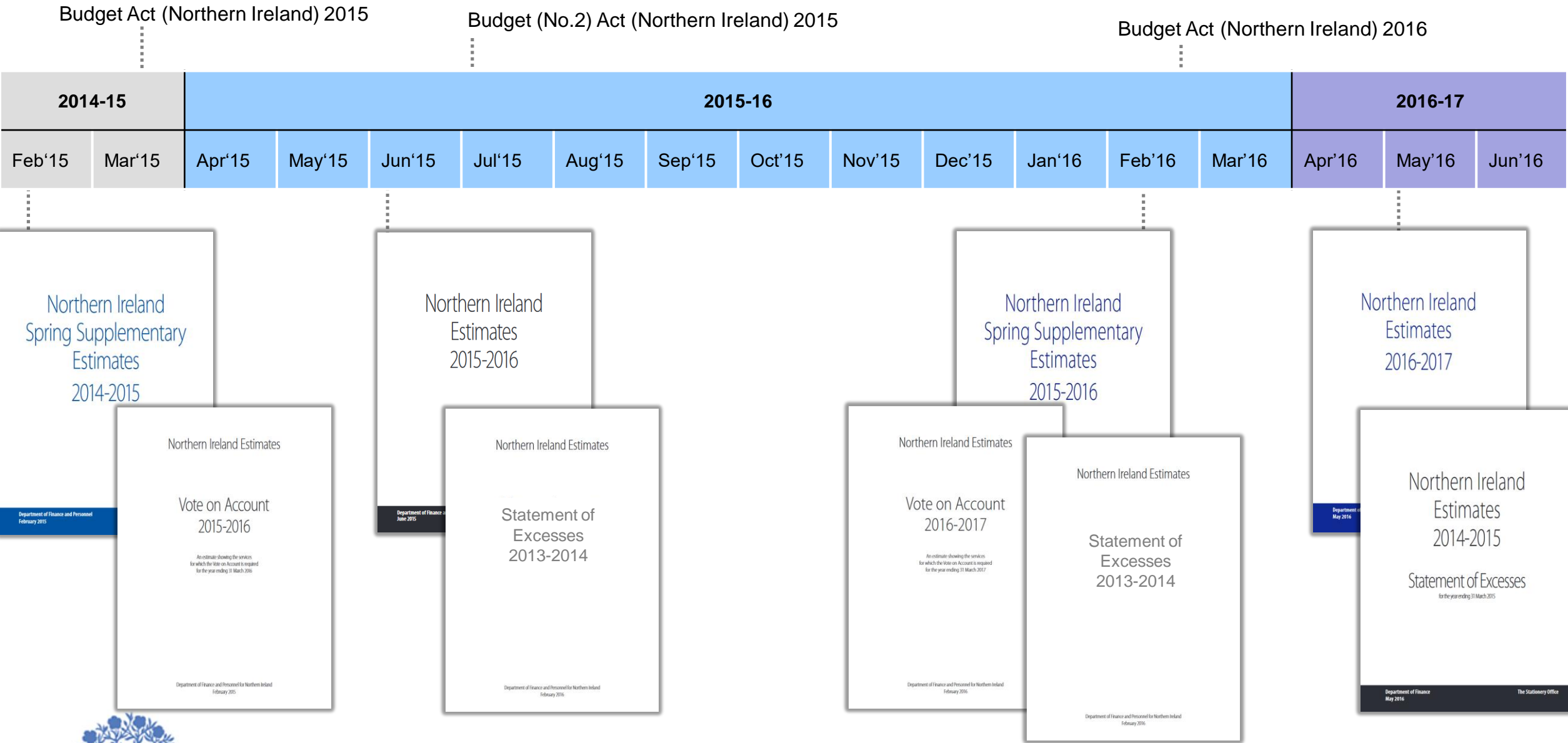
Approval stage of the Budget cycle – 2015-16 financial year



* The dates used to illustrate this illustration of the Approval stage of the 2015-16 Budget Cycle are based on the 2015-16 financial year. This was the last time that a “typical” financial year’s process was followed

** An additional Excess Vote relating to the 2013-14 financial year took place in 2015-16. This was because the Public Prosecution Service (PPS) was ruled against in a fair employment tribunal late in March 2014. It had no funding cover for the cost incurred and breached its allocated budget for 2013-14 – thereby requiring an excess vote

Approval stage of the Budget cycle – 2015-16 publications



Key definitions:

- ❖ **Budget:** The Executive's expenditure plan for the financial year
- ❖ **Budget Act:** Assembly Acts which give formal approval to departmental Estimates; usually two such Acts each financial year
- ❖ **Consolidated Fund of Northern Ireland (CFNI):** The Executive's "current account", operated by DoF; most government payments and receipts pass through it
- ❖ **Excess Vote:** The means by which excess expenditure or otherwise unauthorised expenditure of cash, capital or resources is regularised through an additional Assembly vote
- ❖ **Main Estimates:** The means through which departments seek Assembly approval for their spending plans for the year ahead; normally presented to the Assembly in May/June
- ❖ **Supply Estimates:** The process whereby the Assembly gives statutory authority for both the consumption of resources and for cash to be drawn from the CFNI
- ❖ **Supply Resolution:** A motion put to the Assembly by the Finance Minister, to seek approval for the consumption of resources and for cash to be drawn from the CFNI, as set out in the Supply Estimates
- ❖ **Spring Supplementary Estimates (SSEs):** The means by which departments seek to amend Assembly authority provided through a Main Estimate; normally presented in January/February
- ❖ **Vote on Account (VoA):** The process whereby the Assembly gives statutory authority for departments to draw down from the CFNI the early months of the coming financial year – typically 45% of the amounts voted in the current year's SSEs

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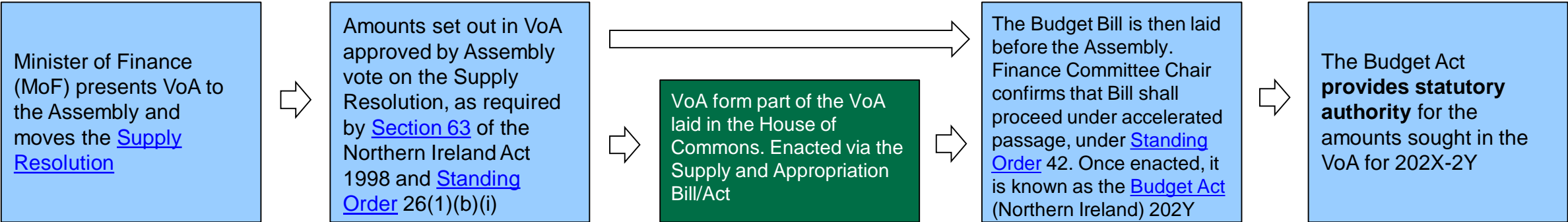
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Vote on Account (VoA)

202W-2X			202X-2Y												202Y-2Z	
Jan'2X	Feb'2X	Mar'2X	Apr'2X	May'2X	Jun'2X	Jul'2X	Aug'2X	Sep'2X	Oct' 2X	Nov' 2X	Dec' 2X	Jan'2Y	Feb'2Y	Mar'2Y	Apr'2Y	May'2Y

- ❖ Typically, in February/March each financial year, when the Assembly is fully functioning, the Budget Bill/Act that follows the VoA provides authority for departmental expenditure for **the early months of the coming financial year** – as laid out in [DoF Supply Estimates guidance](#)
- ❖ The Budget Bill/Act **provides statutory authority for DoF to issue sums out of the Consolidated Fund** to fund that expenditure – generally up to 45% of the limits voted for the current financial year



- ❖ Legal authority to spend for the remainder of the financial year is conferred with the Main Estimates, typically in June in the Budget (No.2) Act (Northern Ireland) – as discussed in the next section

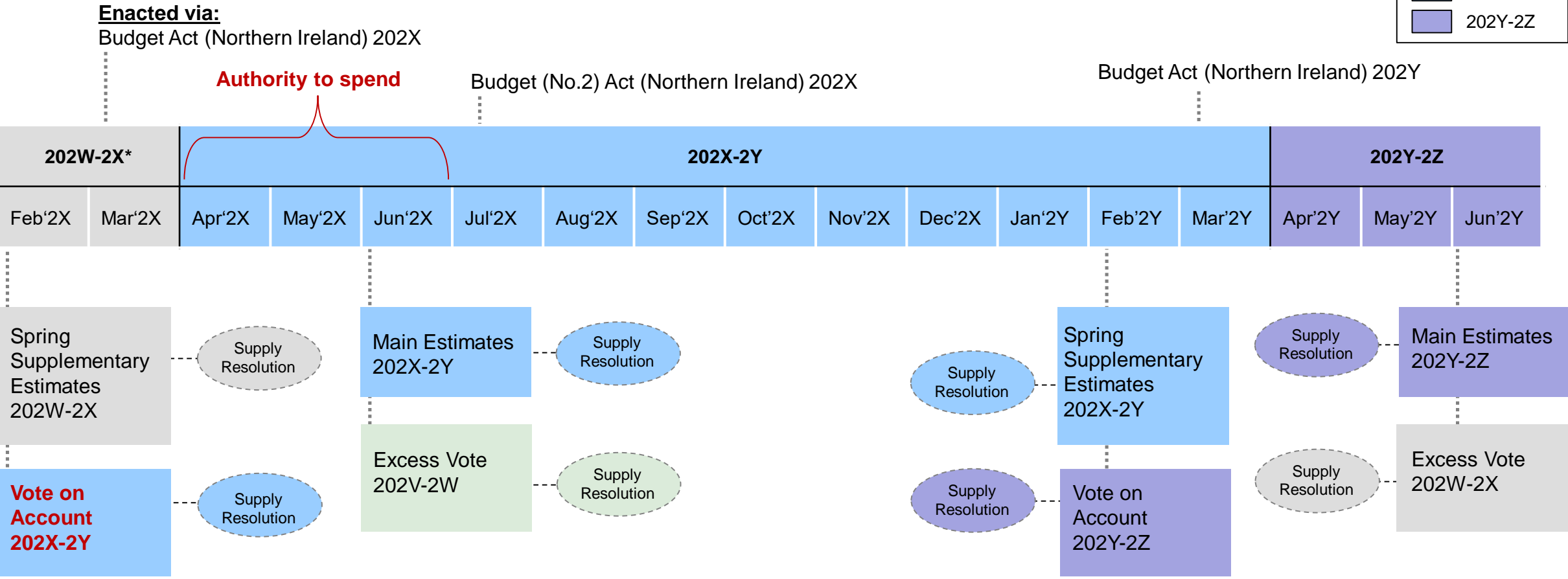
Approval stage of the Budget cycle – Vote on Account

202V-2W

202W-2X

202X-2Y

202Y-2Z



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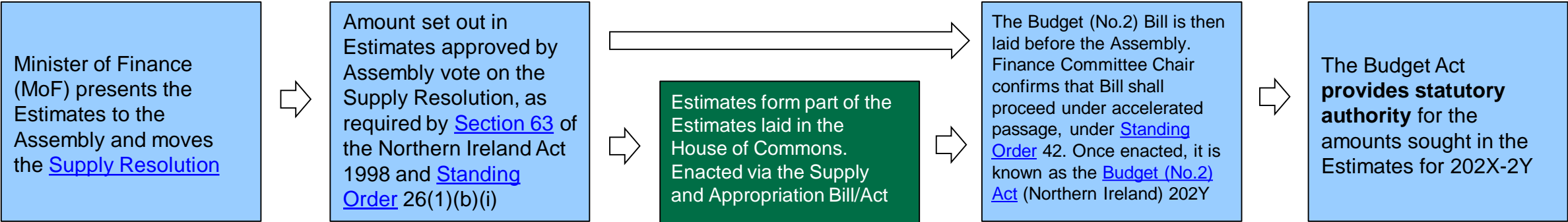
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Main Estimates

202W-2X			202X-2Y												202Y-2Z	
Jan'2X	Feb'2X	Mar'2X	Apr'2X	May'2X	Jun'2X	Jul'2X	Aug'2X	Sep'2X	Oct' 2X	Nov' 2X	Dec' 2X	Jan'2Y	Feb'2Y	Mar'2Y	Apr'2Y	May'2Y

- ❖ Typically, in June, when the Assembly is fully functioning, the Budget (No. 2) Bill that follows the Main Estimates provides statutory authority for departments to spend for **the remainder of the financial year**
- ❖ The Budget (No.2) Bill/Act **provides statutory authority for DoF to issue sums out of the Consolidated Fund** to fund that expenditure; **and for the use of those resources** by departments



- ❖ The Main Estimates and Excess Vote happen at the same time and are both enacted via the same Budget (No.2) Act

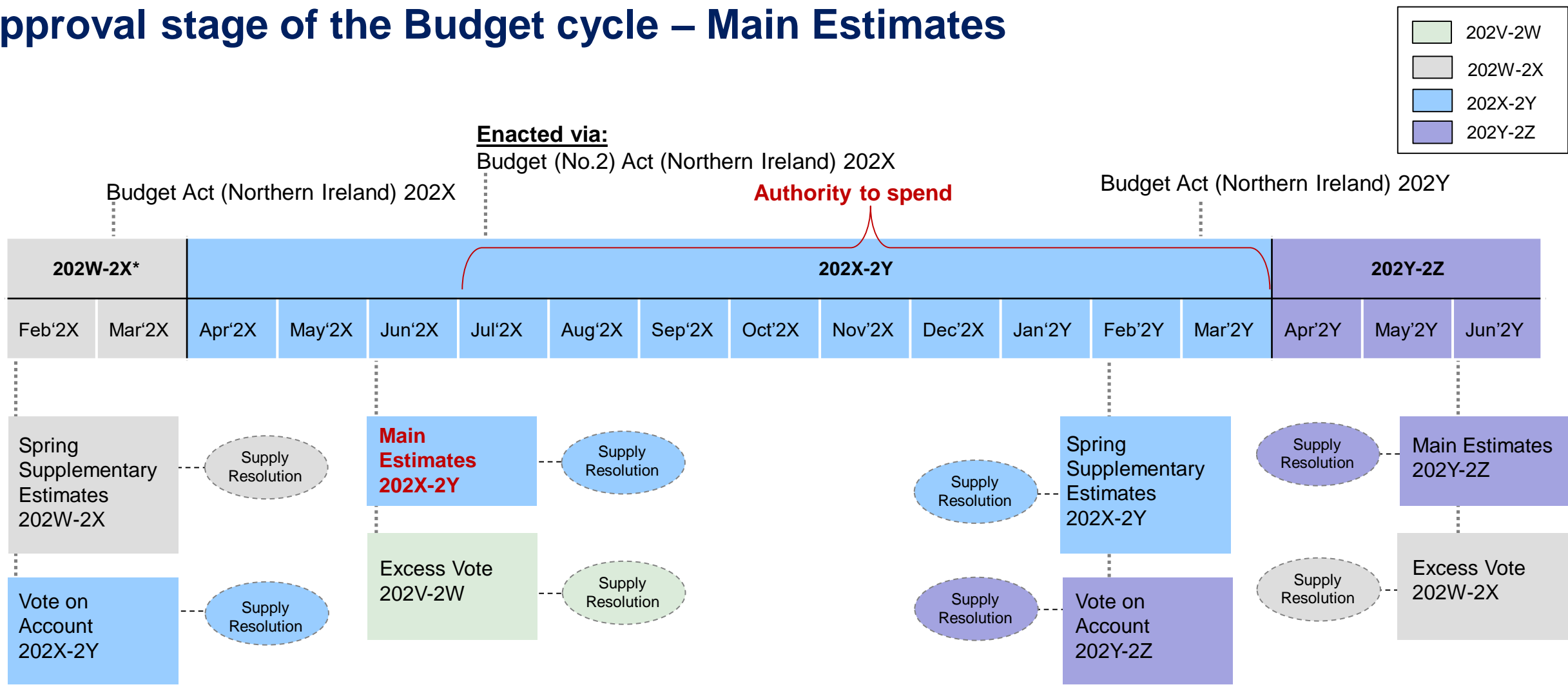
Example: Northern Ireland Main Estimates 2023-24

DfE

Main Estimates, 2023-24

Part I			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,386,040,000	-	1,386,040,000
Capital	248,710,000	-	248,710,000
Annually Managed Expenditure			
Resource	179,328,000	-	179,328,000
Capital	412,341,000	-	412,341,000
Total Net Budget			
Resource	1,565,368,000	-	1,565,368,000
Capital	661,051,000	-	661,051,000
Non-Budget Expenditure			
Resource	2,079,000		2,079,000
Capital	-		-
Net cash requirement	1,497,462,000		1,497,462,000

Approval stage of the Budget cycle – Main Estimates



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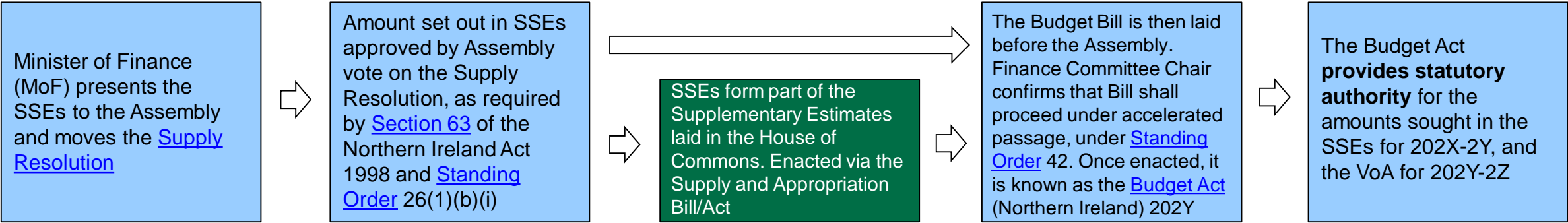
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Spring Supplementary Estimates (SSEs)

202W-2X													202X-2Y		202Y-2Z	
Jan'2X	Feb'2X	Mar'2X	Apr'2X	May'2X	Jun'2X	Jul'2X	Aug'2X	Sep'2X	Oct' 2X	Nov' 2X	Dec' 2X	Jan'2Y	Feb'2Y	Mar'2Y	Apr'2Y	May'2Y

- ❖ Typically, in February/March each financial year, when the Assembly is fully functioning, the Budget Bill that follows the SSEs provides statutory authority for departmental expenditure **additional to the amounts sought in the Main Estimates**
- ❖ The SSEs reflect final budget allocations for the year – taking account of changes made through the Executive’s in-year monitoring rounds (see Module 4 of this series)
- ❖ The Budget Bill/Act **provides statutory authority for DoF to issue sums out of the Consolidated Fund** to fund that expenditure; **and for the use of those resources** by departments



- ❖ The provisions for the 202X-2Y financial year in this Budget Act supersede the amounts sought in the Main Estimates and Budget (No.2) Act

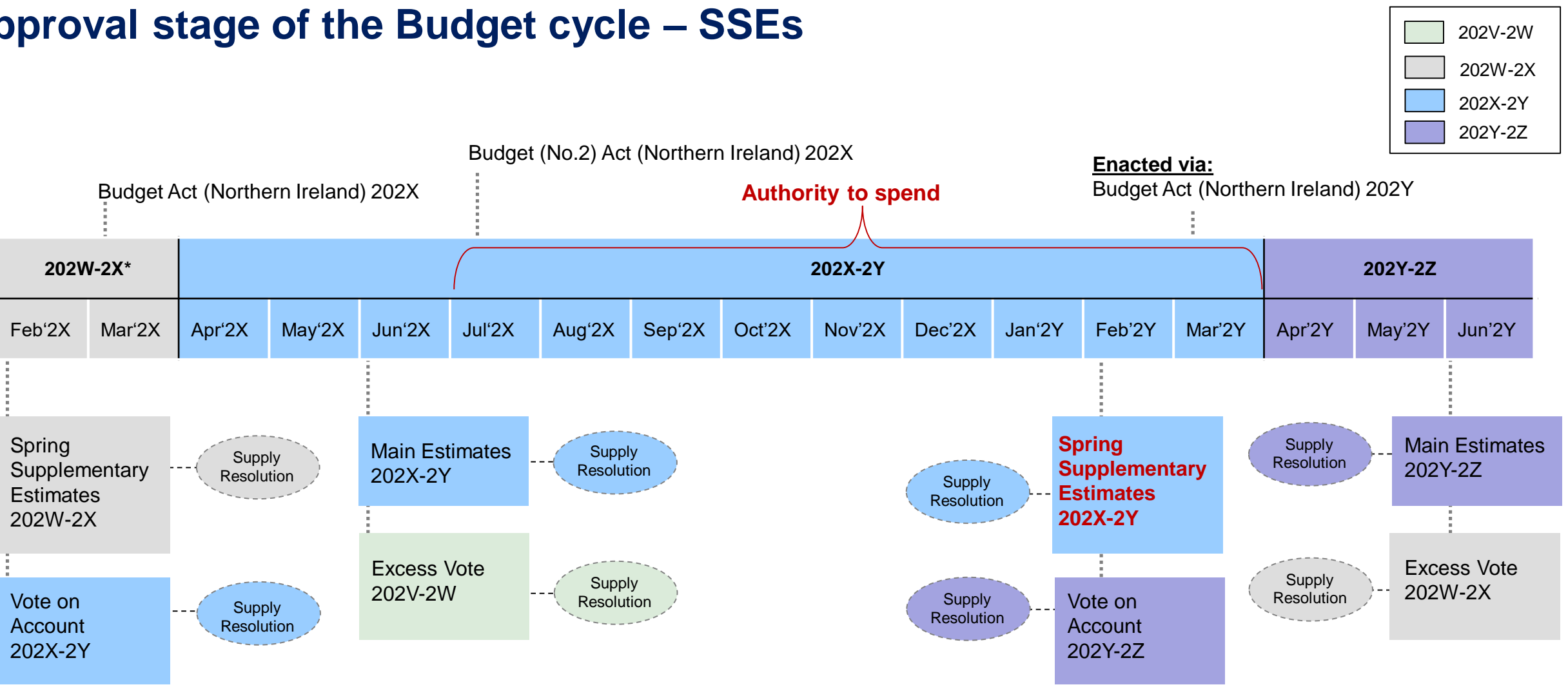
Example: 2021-22 Spring Supplementary Estimates – Department of Justice

Spring Supplementary Estimates, 2021-22							DoJ
Part I							£
	Voted			Non-Voted			Total
	Present	Changes	Revised	Present	Changes	Revised	
Departmental Expenditure Limit							
Resource	1,218,642,000	48,851,000	1,267,493,000	4,855,000	1,374,000	6,229,000	1,273,722,000
Capital	96,374,000	-18,847,000	77,527,000	-	-	-	77,527,000
Annually Managed Expenditure							
Resource	540,550,000	-35,021,000	505,529,000	187,000	-141,000	46,000	505,575,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	1,759,192,000	13,830,000	1,773,022,000	5,042,000	1,233,000	6,275,000	1,779,297,000
Capital	96,374,000	-18,847,000	77,527,000	-	-	-	77,527,000
Non-Budget Expenditure	13,580,000	-295,000	13,285,000				13,285,000
Net cash requirement	1,411,660,000	36,188,000	1,447,848,000				1,447,848,000

Source: DoF SSE 2021-22 dry-run



Approval stage of the Budget cycle – SSEs



SCRUTINY POINT:

- 5. How do the amounts sought in the SSEs differ from the Main Estimates?**
 - a) If it is higher or lower, why is that?**
 - b) Are the changes large in monetary or percentage terms?**

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Excess Votes – introduction and key concepts

- ❖ Departments must ensure that expenditure does not exceed the limits approved by the Assembly via the VoA; Main Estimates; or SSEs – and their corresponding Budget Acts. This is required under [Section 6](#) of the Government Resources and Account Act Northern Ireland 2001, as amended
- ❖ Expenditure outside of these limits results in an “Excess Vote”. This section provides further detail on this process – but first, some key concepts:
- ❖ **Control totals** are legal expenditure limits which Departments must not exceed
- ❖ The Assembly votes on specified limits, which are enshrined in subsequent Budget Acts:
 - Departmental Expenditure Limits (DEL)
 - Annually Managed Expenditure (AME)
 - Non-budget requirements
 - Net cash requirements
- ❖ A breach of any such limits would result in a Northern Ireland Assembly **Excess Vote**...

- ❖ The Northern Ireland Executive seeks the Assembly’s retrospective approval for breaches of control totals
- ❖ Throughout the financial year, Departments must ensure that expenditure does not exceed the limits and restrictions set by the Assembly. Any expenditure outside those limits is considered “irregular”, and will result in an Assembly “Excess Vote”. See [DoF Supply Estimates guidance](#) – section 2.78; and [Managing Public Money NI](#) – section 5.4)
 - Excess Votes for a particular year typically take place in May/June of the following year (that is, Excess Vote for 2019/20 should take place in May/June 2021)
- ❖ “Irregular spending” may become apparent:
 - Just before the financial year end (when it is too late to reduce expenditure)
 - Afterwards (when accounts are being prepared)
- ❖ Such spending triggers a process involving the [Northern Ireland Audit Office](#) (NIAO) and the Assembly’s [Public Accounts Committee](#) (PAC)

- ❖ Once Departmental annual reports are completed, and the exact amount of the excess is known:
 - The Comptroller and Auditor General of the NIAO reports to the PAC, following which;
 - The PAC reports to the Assembly – identifying the reasons for the excesses – under Assembly [Standing Order 56\(1\)](#)
- ❖ The NIAO and PAC reports are typically produced at the end of the financial year after the one in which the excess occurred
 - The [most recent PAC report](#) was published in July 2020 – and focused on Excess Votes in 2016/17
 - This is inconsistent with the typical timeline (the Assembly was dissolved in January 2017, and the usual process of approving revised Departmental resource requirements alongside the 2018-19 Main Estimates did not occur)
- ❖ Following the PAC's report to the Assembly, DoF presents a [Statement of Excesses](#), usually alongside a future Main Estimate (or SSE), which seeks Assembly authority for the excess spending
- ❖ A resolution to approve the Statement of Excesses is put to the Assembly, assuming the PAC has recommended that the necessary sums that are to be provided by the Excess Vote

Most recently, [Budget \(No.3\) Act \(Northern Ireland\) 2020](#) – enacted November 2020

SCRUTINY POINTS:

- 6. For any department's spending that requires an Excess Vote, does that department's explanation of the irregular spending sound reasonable in the circumstances?**
- 7. Do the NIAO and PAC reports on the excess find any issue with the department's explanation?**
- 8. Is there a trend of irregular spending by the department in question, or previous examples of it happening?**

❖ Northern Ireland Executive Budget cycle: Recap

- Recap from Module 1
- Recap from Module 2

❖ Northern Ireland Executive Budget cycle: Formulation Stage (including planning)

- UK Government must take action first
- How NI Supply Estimates Process fits into the UK Supply Estimates Process
- UK Supply Estimates Process: Four elements

❖ Northern Ireland Executive Budget cycle: Approval Stage

- Approval stage of the Budget cycle – typical financial year vs. 2015-16
- Vote on Account (VoA)
- Main Estimates
- Spring Supplementary Estimates (SSEs)
- Excess Votes
- Estimates: Recent changes and departures

Estimates: Recent changes and departures

- ❖ [Review of Financial Processes](#) (RoFP) recommendations were approved by the Executive in December 2016
- ❖ The legislation necessary for RoFP, [The Financial Reporting \(Departments and Public Bodies\) Act \(Northern Ireland\) 2022](#) commenced in March 2022
- ❖ Following RoFP, [DoF \(2021\)](#) proposed a number of changes to the Estimates structure, which were implemented fully for the first time in the [2022/23 Main Estimates](#) (this occurred when devolution was not fully functioning)
- ❖ An overview of these changes is provided on the next page

RoFP changes implemented from 2022...

❖ These changes were implemented to align the Budget, the Estimates and the Accounts as far as practicable to improve transparency

Timeline	Changes
February 2022 (SSE 2021-2022)	<ul style="list-style-type: none">❖ Contained new information in the form of tables detailing:<ul style="list-style-type: none">• Expenditure resting on the sole authority of the Budget Act• Headroom included in the Estimates for some departments – allowing for additional allocations of funding post-January Monitoring❖ Departments also provided their committee with memoranda, detailing the individual departmental positions
March 2023 (Main Estimates 2022-23)	<ul style="list-style-type: none">❖ Main Estimates 2022-23 laid before Parliament by the SoS for Northern Ireland❖ Presented in revised (better aligned to the budget) format<ul style="list-style-type: none">• Separate limits voted for RDEL, CDEL, Resource AME, Capital AME and Non-Budget expenditure, not a single net resource requirement figure• Separate income and expenditure ambits that detail services funded by: DEL, AME and Non Budget; not a single ambit combining services funded across all budget categories• Non-voted expenditure now included in the Estimate itself, not in the supporting tables• Additional detail on: Accounting Policy Changes; Expenditure resting on sole authority of the Budget Act; Gifts; and, Contingent Liabilities• Expenditure by Arms Length Bodies (ALBs) is now included in Estimates and approved by the Assembly in the Budget Bill, not the grant funding provided to them by their sponsor department, as had previously been the case



SCRUTINY POINTS:

- 9. Has any “headroom” been included in the provisions for any department? If so, why?**
- 10. Is there any department’s expenditure listed as resting on the sole Authority of the Budget Act?**
 - a) For any expenditure that does rest on sole authority of the Budget Act, was it included as such in previous Estimates publications?**
 - b) If so, why?**

Any Questions



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