
Northern Ireland Main Estimates 2023-24



Northern Ireland Main Estimates 2023-24

Presented to Parliament
by the Secretary of State for Northern Ireland
by Command of His Majesty

July 2023



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Department of Agriculture, Environment and Rural Affairs

Department for Communities

Department for the Economy

Department of Education

Department of Education – Teachers’ Superannuation

Department of Finance

Department of Finance – Superannuation and Other Allowances

Department of Health

Department of Health – Health and Social Care Pension Scheme

Department for Infrastructure

Department of Justice

The Executive Office

Food Standards Agency

Northern Ireland Assembly Commission

Northern Ireland Audit Office

Northern Ireland Authority for Utility Regulation

Northern Ireland Public Services Ombudsman

Public Prosecution Service for Northern Ireland

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SECTION 1

Introduction

1. Estimates set out the detailed spending plans of Northern Ireland departments each year.
2. The format of Northern Ireland Estimates is described in detail in Section 2; Section 3 summarises the rules on the treatment of income in Estimates; Section 4 summarises the Estimates by department and Section 5 consists of individual departmental Estimates themselves.

The main spending aggregates

3. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL), for which plans were set in the Secretary of State for Northern Ireland's Written Ministerial Statement on Northern Ireland's Finances 2023-24 made on 27 April 2023, and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.
4. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, e.g., the Northern Ireland National Insurance Fund.

2023-24 Northern Ireland Main Estimates

5. The total voted resource and capital expenditure, for which authority is sought in the 2023-24 Main Estimates is £27.404 billion. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
6. **Table 1** below shows the total voted Supply provision sought for 2023-24 for Estimates, compared to the provision for 2022-23 and the outturn for 2021-22.
7. **Table 2** in Section 4 shows the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2023-24; the total provision for 2022-23; and the outturn for 2021-22.

Table 1 - Summary of Supply provision sought, current year and comparison with previous years

	£ million		
	2023-24	2022-23	2021-22
	Plans	Provisions	Outturn†
Total Resource Departmental Expenditure Limit	14,427,408	14,312,510	13,865,538
Total Capital Departmental Expenditure Limit	1,909,403	1,854,875	1,690,800
Total Resource Annually Managed Expenditure	9,991,858	9,506,795	7,666,387
Total Capital Annually Managed Expenditure	450,339	389,123	263,556
Total Net Budget	26,779,008	26,063,303	23,486,281
Total Non-Budget Resource Expenditure	399,506	423,672	367,639
Total Non-Budget Capital Expenditure	225,000	170,000	170,000
Total Resource and Capital in Estimates	27,403,514	26,656,975	24,023,920
Resource to cash adjustments	-4,612,621	-5,169,634	-3,553,151
Total Net cash requirement	22,790,893	21,487,341	20,470,769

† Figures for 2021-22 have been adjusted to best reflect the 2023-24 Estimates structure.

In-year controls

8. Limits are voted on:
 - The net resource DEL requirement;
 - The net capital DEL requirement;
 - The net resource AME requirement;
 - The net capital AME requirement;
 - The net non-budget resource requirement;
 - The net non-budget capital requirement; and
 - The net cash requirement for the Estimate as a whole.
9. A breach of any of these voted limits (not all DEL or AME spending is voted) would result in an Excess Vote.

Departmental Expenditure Limits (DEL)

10. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).
11. **Table 3** in Section 4 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2023-24 for the Main Estimates.
12. Table 4 in Section 4 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2023-24 for the Main Estimates.
13. **Table 5** in Section 4 summarises by department expenditure that is resting on the sole authority of the Northern Ireland Budget (No. 2) Act 2023.

SECTION 2

Format of Estimates

1. This section explains the format of Main Estimates.
2. A total of 18 Northern Ireland Main Estimates are presented for 2023-24. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. (The Department of Justice – Northern Ireland Judicial Pension Scheme Estimate has been consolidated into the Department of Justice Estimate and is no longer presented as a separate Estimate.)

Structure

3. Each departmental Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. Departmental Estimates include not only the spending plans of the relevant government department but also those of any other public bodies (mainly, but not exclusively, arm's length bodies) for which the department has policy responsibility. The consolidation boundary is defined so as to include all bodies classified to central government by the Office for National Statistics (ONS) that fall within the budgeting boundary.

Introduction

4. The **Introduction** contains basic information intended to put the Estimate into context.

Part I

5. **Part I** provides the key information that is being voted:
 - i. provision is sought for each relevant budgetary limit (Departmental Expenditure Limits and Annually Managed Expenditure, split by resource and capital). Both of the budgetary limits and any non-budget expenditure are, where necessary, split between that element which requires voted authority through the Supply process, and that which has separate legislative authority (such as Consolidated Fund Standing Services), and so is 'non-voted'. The Net Cash Requirement is also voted;
 - ii. a formal description of the services to be financed from each relevant budget boundary (including any non-budget spending, where applicable), called an ambit. Each ambit covers both resource and capital spending for that budget. The ambit also includes income relating to each of the budgetary boundaries and specifies the areas of income that may be retained by the department; and
 - iii. the entity that will account for the Estimate.
6. The voted net resource and net capital (split in both cases into DEL, AME and Non- Budget), net cash requirement and the ambit is reproduced in the Northern Ireland Budget (No. 2) Act 2023. The Act provides the statutory authority for the expenditure and use of income. No expenditure may be financed from the Estimate which is in excess of the net totals shown, or which is not covered by the ambit. Ambits must be kept under review to ensure that they properly describe the purposes for which expenditure is intended to be incurred and income retained.
7. The ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department, as should the descriptions relating to individual sections in the Part II: Subhead detail.

Part II

8. The **Part II subhead** detail table provides a breakdown of spending within the separate limits. Spending is grouped by budgetary limit (DEL, AME and any non-budget) and, within each budgetary limit by 'voted' or 'non-voted' expenditure.
9. Each budget boundary may contain one or more functional lines (sections), as necessary. Spending by arm's length bodies is shown, as necessary, as a separate section in Part II of the Estimate. The individual items within the budget boundaries are the "subheads" against which DoF will require the expenditure to be accounted. Departments may redistribute (vire) sums between sections as long as they are within the same budgetary limit, although DoF may not approve virement if the amount is significant in relation to the Estimate as a whole, or if the expenditure is novel or contentious. Virement cannot take place between voted budgetary limits. There can be no virement between resource and capital provision. Virement applies only to voted provision.
10. The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Columns 1 to 7 show all resource expenditure scored on an accruals basis. Column 1 shows expenditure by the department and its agencies and other bodies within the resource accounting boundary which is designated 'administration'. Column

4 shows programme spending. All of these columns include amounts in respect of the current consumption of assets (e.g., depreciation), but do not include the amounts associated with the acquisition of capital items which can be found in column 8.

11. Income that is offset against gross resource spend is shown in columns 2 and 5. Total income is deducted from the total gross resource expenditure shown in columns 1 and 4 to give the net total amounts (Columns 3 and 6). The combined administration and programme net total is shown in column 7.
12. Columns 8 and 9 show the capital elements of the Estimate and are also scored on an accruals basis. Column 8 shows capital acquisitions and column 9 shows capital income, such as income from the disposal of fixed assets. Column 10 shows the net capital figure.
13. The final two columns of the Estimate (columns 11 and 12) show the planned net total resource and net total capital figures for the prior year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the Estimate format for the coming year.
14. The **Part II Resource to cash reconciliation** table identifies the adjustments needed to establish the cash consequences of voted budgetary limits. The table shows how each department arrives at its net cash requirement, which is the amount of cash required from the Northern Ireland Consolidated Fund in the year in question for the department to carry out its business as specified in the ambits and is also a voted control. The reconciliation starts with the net resource requirement and the net capital requirement, adjusts for arm's length bodies, removes any non-cash items, reflects movements in working balances and removes non-voted budget items.

Part III – Other statements and notes

15. **Part III Note A** is the Statement of Comprehensive Net Expenditure and Reconciliation Table. It provides details of all expenditure and income within the accounting boundary. The table shows how much net expenditure for the year falls within the budgetary boundaries and provides a reconciliation to the resource budget. Further adjustments take the reader from the resource budget to the net resource requirement in the Estimate. Prior years data is also shown for comparison.
16. **Part III Note B** shows the Analysis of Departmental Income (resource and capital), which is being used to offset gross spending. Although limits are no longer voted on the amount of income that a department can retain, this note aids scrutiny by providing information on the level of income the department and its executive agencies expect to receive, and also provide details of the types of income expected and the sections within the Part II: Subhead detail table against which such income will offset spending. The income that may be retained by the department and its executive agencies is also described in the ambit in Part I. Only types of income set out in this note and the relevant income ambit may be retained by the department. Any other income would have to be surrendered to the Northern Ireland Consolidated Fund. Prior years data is also shown for comparison.
17. **Part III Note C** provides an Analysis of Consolidated Fund Extra Receipts. This sets out the department's forecast of surplus income not used as income to net off against expenditure. Some extra receipts are to be paid directly to the Northern Ireland Consolidated Fund and not retained by the department. Amounts are consequently shown both for forecast income and forecast cash receipts. Prior years data, analysed by income and cash receipts, is also shown for comparison.
18. **Part III Note D** provides an Explanation of the Accounting Officer responsibilities. This note identifies responsibility and accountability for the expenditure in the Estimate. The note provides separate details of any additional Accounting Officers and Accounting Officers for ALBs and other bodies.
19. The Estimates may be accompanied by further notes providing additional information about the specific nature of the department's plans, details of grants in aid, changes in accounting policies, etc.

Contingent liabilities

20. The Notes to each Estimate include details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.

SECTION 3

The rules on the treatment of income in Northern Ireland Estimates

Budget Act

1. This section sets out rules issued by the Department of Finance (DoF) on the treatment and use (“appropriation”) of income. The rules will govern the appropriation of income in the Northern Ireland Budget (No. 2) Act 2023.
2. DoF controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

Limitations on types of income

3. Estimates follow the budgeting treatment of income. Departmental income (accruals) and the associated receipts (cash) have the following characteristics:
 - the income is part of budgets, either Departmental Expenditure Limit (DEL) or Annually Managed Expenditure (AME);
 - exceptionally non-budget income may be kept by a department, but the department must have specific DoF authority to do so; and
 - the income relates to activities performed by the department.

Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:
 - sales of goods and services;
 - royalties and associated payments for use of Intellectual Property Rights (IPR);
 - sales of some licences where the Office for National Statistics (ONS) has determined that there is a significant degree of service to the individual applicant;
 - income from insurance payments;
 - income in respect of compensation (where the ONS treat the income as impacting on the current budget);
 - income from leases of property, plant and equipment (rental income);
 - those donations that are treated as current in the national accounts (NB donations can be capital as well);
 - income obtained from National Lottery distributing bodies that finances current expenditure;
 - some income associated with financial transactions, such as interest and dividends;
 - income from the European Union (EU) that finances current expenditure;
 - income from licences and levies, subject to DoF approval; and
 - income from fines and penalties, subject to DoF approval.

Capital income

5. The following types of income benefit the capital budget, that is, they may be used to reduce or eliminate the amount of resource requested for capital purposes:
 - income from fixed asset sales – limited to the net book value of the asset (not including any profit/loss on disposal);
 - income from National Lottery distributing bodies that finances capital expenditure;
 - capital grants from the private sector, including developer contributions and capital donations;
 - capital grants from the European Union (EU);
 - income from exercising an overage (claw-back) agreement;
 - income from sale of inventories (stocks) that score in the capital budget;
 - privatisation proceeds; and
 - income from the disposal of financial assets.

Income that cannot be treated as departmental income in the Supply Estimate

6. The following types of income cannot be used as departmental income where:
- the department is simply acting as agent for another party (e.g., for the EU) and has no direct policy involvement and carries no risk or reward;
 - income from a completely new activity not included in the Estimate; and
 - the income is treated as a reduction in expenditure (e.g., the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income.

Describing the income: ambits

7. To retain income departments must include a description of the type of income in the income ambits which appear in Part I of the Estimate. These are split between DEL, AME and Non-Budget. Failure to include the relevant type of income in the ambit could result in an Excess Vote.

SECTION 4

Summary of Northern Ireland Estimates

Table 2 Northern Ireland Estimates by department

	£'000		
	2023-24	2022-23	2021-22
	Plans	Provisions	Outturn†
Supply Estimates presented by the Secretary of State for Northern Ireland			
Department of Agriculture, Environment and Rural Affairs			
Departmental Expenditure Limit			
Resource	615,650	596,248	597,918
Capital	115,669	82,447	87,339
Annually Managed Expenditure			
Resource	13,036	16,092	-2,109
Capital	-	-	-
Total Net Budget			
Resource	628,686	612,340	595,809
Capital	115,669	82,447	87,339
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	717,115	677,958	678,802
Department for Communities			
Departmental Expenditure Limit			
Resource	865,752	857,228	952,981
Capital	250,889	276,660	283,981
Annually Managed Expenditure			
Resource	4,903,964	4,421,843	4,135,973
Capital	4,250	38,719	1,526
Total Net Budget			
Resource	5,769,716	5,279,071	5,088,954
Capital	255,139	315,379	285,507
Non-Budget Expenditure			
Resource	68,163	135,052	133,800
Capital	-	-	-
Net Cash Requirement	6,010,194	5,716,897	5,305,375

Table 2 Northern Ireland Estimates by department

	£'000		
	2023-24	2022-23	2021-22
	Plans	Provisions	Outturn†
Department for the Economy			
Departmental Expenditure Limit			
Resource	1,386,040	1,396,351	972,939
Capital	248,710	244,571	111,905
Annually Managed Expenditure			
Resource	179,328	-206,037	-234,441
Capital	412,341	335,687	264,582
Total Net Budget			
Resource	1,565,368	1,190,314	738,498
Capital	661,051	580,258	376,487
Non-Budget Expenditure			
Resource	2,079	2,079	2,030
Capital	-	-	-
Net Cash Requirement	1,497,462	1,490,428	1,536,678
Department of Education			
Departmental Expenditure Limit			
Resource	2,579,091	2,650,242	2,502,216
Capital	220,618	217,167	214,899
Annually Managed Expenditure			
Resource	304,211	282,301	260,503
Capital	-	-	-
Total Net Budget			
Resource	2,883,302	2,932,543	2,762,719
Capital	220,618	217,167	214,899
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	2,937,636	2,929,383	2,747,716
Department of Education - Teachers' Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	875,541	915,691	707,214
Capital	-	-	-
Total Net Budget			
Resource	875,541	915,691	707,214
Capital	-	-	-
Non-Budget Expenditure			
Resource	-2,079	-2,079	-2,054
Capital	-	-	-
Net Cash Requirement	149,746	131,442	92,776

Table 2 Northern Ireland Estimates by department

	£'000		
	2023-24	2022-23	2021-22
	Plans	Provisions	Outturn†
Department of Finance			
Departmental Expenditure Limit			
Resource	210,166	242,614	331,311
Capital	37,908	32,337	32,541
Annually Managed Expenditure			
Resource	11,604	10,484	456
Capital	-	12,663	-
Total Net Budget			
Resource	221,770	253,098	331,767
Capital	37,908	45,000	32,541
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	219,350	249,959	443,333
Department of Finance - Superannuation and Other Allowances			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,219,931	696,500	525,629
Capital	-	-	-
Total Net Budget			
Resource	1,219,931	696,500	525,629
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	98,110	90,000	59,797
Department of Health			
Departmental Expenditure Limit			
Resource	6,808,618	6,627,291	6,564,606
Capital	468,620	358,084	329,094
Annually Managed Expenditure			
Resource	482,381	459,404	213,827
Capital	-	-	-
Total Net Budget			
Resource	7,290,999	7,086,695	6,778,433
Capital	468,620	358,084	329,094
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	8,080,111	7,189,137	6,881,617

Table 2 Northern Ireland Estimates by department

	£'000		
	2023-24	2022-23	2021-22
	Plans	Provisions	Outturn†
Department of Health - Health and Social Care Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	993,428	2,038,789	1,647,929
Capital	-	-	-
Total Net Budget			
Resource	993,428	2,038,789	1,647,929
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	-129,672	-169,811	-241,547
Department for Infrastructure			
Departmental Expenditure Limit			
Resource	414,555	404,013	456,571
Capital	422,422	498,472	522,293
Annually Managed Expenditure			
Resource	176,789	174,500	-127
Capital	33,500	1,161	-2,552
Total Net Budget			
Resource	591,344	578,513	456,444
Capital	455,922	499,633	519,741
Non-Budget Expenditure			
Resource	331,343	288,620	233,863
Capital	225,000	170,000	170,000
Net Cash Requirement	1,410,821	1,417,677	1,328,597
Department of Justice			
Departmental Expenditure Limit			
Resource	1,243,057	1,261,805	1,252,096
Capital	128,764	77,959	72,464
Annually Managed Expenditure			
Resource	626,168	515,628	306,882
Capital	248	758	-
Total Net Budget			
Resource	1,869,225	1,777,433	1,558,978
Capital	129,012	78,717	72,464
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	1,476,739	1,433,316	1,383,283

Table 2 Northern Ireland Estimates by department

	£'000		
	2023-24	2022-23	2021-22
	Plans	Provisions	Outturn†
The Executive Office			
Departmental Expenditure Limit			
Resource	184,574	156,483	128,238
Capital	11,983	60,897	34,983
Annually Managed Expenditure			
Resource	201,987	178,171	102,711
Capital	-	-	-
Total Net Budget			
Resource	386,561	334,654	230,949
Capital	11,983	60,897	34,983
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	203,692	209,386	150,955
Food Standards Agency			
Departmental Expenditure Limit			
Resource	15,702	14,536	12,603
Capital	100	534	7
Annually Managed Expenditure			
Resource	300	300	-14
Capital	-	135	-
Total Net Budget			
Resource	16,002	14,836	12,589
Capital	100	669	7
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	15,890	14,606	12,497
Northern Ireland Assembly Commission			
Departmental Expenditure Limit			
Resource	50,746	50,757	45,049
Capital	3,160	2,925	396
Annually Managed Expenditure			
Resource	2,200	2,200	1,903
Capital	-	-	-
Total Net Budget			
Resource	52,946	52,957	46,952
Capital	3,160	2,925	396
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	50,738	50,514	41,840

Table 2 Northern Ireland Estimates by department

	£'000		
	2023-24	2022-23	2021-22
	Plans	Provisions	Outturn†
Northern Ireland Audit Office			
Departmental Expenditure Limit			
Resource	8,500	10,315	7,078
Capital	45	2,290	527
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	8,500	10,315	7,078
Capital	45	2,290	527
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	8,370	10,920	7,762
Northern Ireland Authority for Utility Regulation			
Departmental Expenditure Limit			
Resource	329	318	112
Capital	20	40	20
Annually Managed Expenditure			
Resource	1	-	-
Capital	-	-	-
Total Net Budget			
Resource	330	318	112
Capital	20	40	20
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	793	962	277
Northern Ireland Public Services Ombudsman			
Departmental Expenditure Limit			
Resource	3,967	4,035	3,460
Capital	60	57	2
Annually Managed Expenditure			
Resource	-	-45	61
Capital	-	-	-
Total Net Budget			
Resource	3,967	3,990	3,521
Capital	60	57	2
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	3,795	3,972	3,333

Table 2 Northern Ireland Estimates by department

	£'000		
	2023-24	2022-23	2021-22
	Plans	Provisions	Outturn†
Public Prosecution Service for Northern Ireland			
Departmental Expenditure Limit			
Resource	40,661	40,274	38,360
Capital	435	435	349
Annually Managed Expenditure			
Resource	989	974	-10
Capital	-	-	-
Total Net Budget			
Resource	41,650	41,248	38,350
Capital	435	435	349
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	40,003	40,595	37,678
Grand Total			
Departmental Expenditure Limit			
Resource	14,427,408	14,312,510	13,865,538
Capital	1,909,403	1,854,875	1,690,800
Annually Managed Expenditure			
Resource	9,991,858	9,506,795	7,666,387
Capital	450,339	389,123	263,556
Total Net Budget			
Resource	24,419,266	23,819,305	21,531,925
Capital	2,359,742	2,243,998	1,954,356
Non-Budget Expenditure			
Resource	399,506	423,672	367,639
Capital	225,000	170,000	170,000
Net Cash Requirement	22,790,893	21,487,341	20,470,769

† Figures for 2021-22 have been adjusted to best reflect the 2023-24 Estimates structure.

Table 3 Resource Departmental Expenditure Limits 2023-24

	£'000		
	Voted	Non-Voted	Total
Department			
Northern Ireland Departments			
Department of Agriculture, Environment and Rural Affairs	615,650	-	615,650
Department for Communities	865,752	13,463	879,215
Department for the Economy	1,386,040	-	1,386,040
Department of Education	2,579,091	-	2,579,091
Department of Education - Teachers' Superannuation	-	-	-
Department of Finance	210,166	-9,570	200,596
Department of Finance - Superannuation and Other Allowances	-	-	-
Department of Health	6,808,618	695,951	7,504,569
Department of Health - Health and Social Care Pension Scheme	-	-	-
Department for Infrastructure	414,555	245,683	660,238
Department of Justice	1,243,057	6,646	1,249,703
The Executive Office	184,574	-	184,574
Sub-total Northern Ireland Departments	14,307,503	952,173	15,259,676
Other Public Bodies			
Food Standards Agency	15,702	-	15,702
Northern Ireland Assembly Commission	50,746	-10	50,736
Northern Ireland Audit Office	8,500	220	8,720
Northern Ireland Authority for Utility Regulation	329	-	329
Northern Ireland Public Services Ombudsman	3,967	160	4,127
Public Prosecution Service for Northern Ireland	40,661	-	40,661
Sub-total Other Public Bodies	119,905	370	120,275
Total	14,427,408	952,543	15,379,951

Table 4 Capital Departmental Expenditure Limits 2023-24

			£'000
	Voted	Non-Voted	Total
Department			
Northern Ireland Departments			
Department of Agriculture, Environment and Rural Affairs	115,669	-	115,669
Department for Communities	250,889	-9,241	241,648
Department for the Economy	248,710	-	248,710
Department of Education	220,618	-2,000	218,618
Department of Education - Teachers' Superannuation	-	-	-
Department of Finance	37,908	-	37,908
Department of Finance - Superannuation and Other Allowances	-	-	-
Department of Health	468,620	-	468,620
Department of Health - Health and Social Care Pension Scheme	-	-	-
Department for Infrastructure	422,422	370,000	792,422
Department of Justice	128,764	-	128,764
The Executive Office	11,983	-	11,983
Sub-total Northern Ireland Departments	1,905,583	358,759	2,264,342
Other Public Bodies			
Food Standards Agency	100	-	100
Northern Ireland Assembly Commission	3,160	-	3,160
Northern Ireland Audit Office	45	-	45
Northern Ireland Authority for Utility Regulation	20	-	20
Northern Ireland Public Services Ombudsman	60	-	60
Public Prosecution Service for Northern Ireland	435	-	435
Sub-total Other Public Bodies	3,820	-	3,820
Total	1,909,403	358,759	2,268,162

Table 5 Summary of Expenditure resting on the sole authority of the Budget Act

The Estimates of the following departments contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act:

Section in Part II Subhead Detail	Service	£'000
Department for Communities		12,020
1	Welfare Reform Mitigations ■ Welfare mitigation payments are made to people claiming Universal Credit who experience a reduction in their benefit as a result of specified welfare changes. Eligibility for payments is centred on the policy detailed in the Welfare Supplementary Payment subordinate legislation that applies to people who are claiming legacy benefits. Legislation to extend the welfare mitigation schemes to Universal Credit claimants must be approved by a resolution of the Assembly. It was not possible to progress the necessary legislation before the suspension of the Assembly. The outgoing Northern Ireland Executive agreed to the allocation of appropriate funding for these payments, which would be delivered under the sole authority of the Budget Act pending Assembly approval of the subordinate legislation.	12,000
1	Annual uprating element of Pneumoconiosis ■ The Pneumoconiosis, etc. (Workers' Compensation) (Payment of Claims) (Conditions and Amounts) (Amendment) Regulations (NI) 2022 has not yet been enacted. The increase in the Pneumoconiosis rates occurs every year in line with GB and the funding for the scheme is usually from the Annually Managed Expenditure (AME). The power to make payments for the scheme is provided for in the Pneumoconiosis, etc., (Workers' Compensation) (Northern Ireland) Order 1979. The regulations to increase the amounts for Pneumoconiosis are subject to affirmative resolution by the Assembly and these were not approved prior to the coming into operation date of 1st April 2022. To ensure the increased amounts are paid to NI citizens the Department is relying on the sole authority of the Budget Act until the Regulations can be made and approved on the return of the Assembly.	20
Department of Finance		585
1	Fiscal Council ■ Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Council in the absence of Legislation. Legislation will be brought forward in due course to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.	585
Department for Infrastructure		1,500
3	Active Travel ■ Active Travel grant schemes in the absence of legislation particularly to provide funding to the voluntary and community sector, and other individuals and organisations outside of government. The department will take forward policy development to consider the most appropriate legislative route. Expenditure expected to remain below threshold.	1,500

Table 5 Summary of Expenditure resting on the sole authority of the Budget Act

The Estimates of the following departments contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act:

Section in Part II Subhead Detail	Service	£'000
The Executive Office		14,322
1	Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) ■ Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under Sole Authority of the Budget Act. The IDWG work has been focusing on preparing for a piece of research into Historical Clerical Child Abuse.	1,400
1	Ending Violence Against Women and Girls ■ In relation to the Northern Ireland Strategy on Violence Against Women and Girls approval, £2.791m is needed to enable full delivery of this function in 2023-24 as this falls under the ambit of TEO. In future years TEO will re-evaluate the need for legislation.	2,791
1	Truth Recovery Programme ■ Approval is needed to enable the funding of the Mother and Baby Homes, amounting to £4,000k for the rest of the financial year 2023-24, as this falls under the ambit of TEO. In future years commitments will be made to compensate victims. A compensation scheme, as recommended, will require bespoke legislation which is currently being prepared by TEO officials for introduction by a new Executive.	4,000
1	Homes for Ukraine Scheme ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Home for Ukraine Scheme. DSO have advised in the absence of Ministers and enabling legislation that the Sole Authority of the budget Act will be required.	5,191
1	Full Dispersal Asylum Seekers Scheme ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Full Dispersal Asylum Seeker Scheme. DSO have advised in the absence of Ministers and enabling legislation that the Sole Authority of the budget Act will be required.	210
1	Refugee Integration Proposal (other cohorts of refugees) ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred on migration schemes and other cohorts of refugees and asylum seekers. In the absence of Ministers and enabling legislation the Sole Authority of the Budget Act will be required.	730
TOTAL		28,427

SECTION 5

Individual Main Estimates

Main Estimate 2023-24

Department of
Agriculture,
Environment
and Rural Affairs

Department for Agriculture, Environment and Rural Affairs

Introduction

1. The purpose of the Department of Agriculture, Environment and Rural Affairs is for sustainability at the heart of a living, working, active landscape valued by everyone.

Part I			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	615,650,000	-	615,650,000
Capital	115,669,000	-	115,669,000
Annually Managed Expenditure			
Resource	13,036,000	-	13,036,000
Capital	-	-	-
Total Net Budget			
Resource	628,686,000	-	628,686,000
Capital	115,669,000	-	115,669,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	717,115,000		717,115,000

Amounts required in the year ending 31 March 2024 for expenditure by the Department of Agriculture, Environment and Rural Affairs on:

Departmental Expenditure Limit:

Expenditure arising from:

The provision of agricultural, educational and knowledge transfer services, research and development and payments and grants to students, societies, associations, institutions, clubs and other organisations for agri-food purposes, horticulture, fisheries and aquaculture purposes, environmental purposes, and rural development, and harbour development. The provision of veterinary services, official controls and other official activities including animal health and welfare, veterinary public health and veterinary certification of live animals and animal products, including aquatic and fish health, and payments of compensation to farmers for animals culled in disease control programmes. The provision and application of policy support, policy development and legislation for the agri-food and equine industries, animal health and welfare, veterinary medicines, antimicrobial resistance, dog control, wildlife interventions, rural needs and the protection for all aspects of animal, bee and plant health and welfare. The provision and application of policy support, policy development and legislation for protection, regulation and conservation of sea fisheries, inland fisheries, aquaculture and the environment, including marine; for mitigating against and adapting to climate change; and for delivering sustainable green growth. The provision of country parks, and nature reserves and information centres. Net spend of the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission, the Northern Ireland Fishery Harbour Authority and the Livestock and Meat Commission for Northern Ireland. Grants to the Council for Nature Conservation and the Countryside and the Agricultural Wages Board for Northern Ireland and grants for scientific services by other bodies, support for innovation, providing hardship assistance, conservation, natural heritage, green growth, environmental legislation and protection and operation of the carrier bag levy. Subsidy and grant to Forest Service in relation to the regulation, maintenance, protection, development and conservation of forests and the management of the Forest Service estate. Payments under European Union or Nationally Funded Programmes including the Common Agricultural Policy and disallowance, payments to district councils and other approved delivery bodies and other expenditure on activities that are required as a result of the United Kingdom's exit from the European Union. Expenditure on enforcement activities, contingency planning and exercising, digital services, administration costs, compensation payments, governmental response to the coronavirus COVID-19 pandemic, UK COVID-19 Inquiry activities; associated non cash items.

Part I *(continued)*

Income arising from:

Recoupment of salaries and associated costs for seconded staff; European Union (EU) income; receipts from the public and from public / private sector organisations in respect of various goods and services provided by the Department; receipts in respect of leases; miscellaneous licence fees and charges; receipts in respect of Carrier Bag Levy; salvage of livestock slaughtered under the disease eradication programme; sundry income. Amounts that may be applied as non-operating accruing resources arising from sale of assets.

Annually Managed Expenditure:*Expenditure arising from:*

Creation and movement in provisions, revaluations due to change in market value, depreciation and net spend of Arm's Length Bodies.

The **Department of Agriculture, Environment and Rural Affairs** will account for this Estimate.

Part II: Subhead Detail**£'000**

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources				Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital		
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
79,516	-487	79,029	587,886	-51,265	536,621	615,650	126,174	-10,505	115,669	596,248	82,447
<i>Of which:</i>											
1: Food and Farming											
50,370	-6	50,364	401,356	-10,623	390,733	441,097	60,259	-	60,259	422,845	42,585
<i>Of which:</i>											
<i>Food and Farming - Departmental Expenditure</i>											
36,904	-6	36,898	381,003	-10,623	370,380	407,278	25,610	-	25,610	386,240	21,448
<i>Livestock and Meat Commission (ALB - Net)</i>											
590	-	590	-576	-	-576	14	-	-	-	415	30
<i>The Agri-Food and Biosciences Institute (ALB - Net)</i>											
12,876	-	12,876	20,929	-	20,929	33,805	34,649	-	34,649	36,190	21,107
2: Veterinary Service and Animal Health											
6,986	-	6,986	86,844	-10,360	76,484	83,470	11,516	-	11,516	87,697	10,316
3: Rural Affairs											
8,220	-231	7,989	8,705	-18	8,687	16,676	7,545	-	7,545	18,658	8,869
4: Foyle, Carlingford and Irish Lights Commission (ALB - Net)											
-	-	-	3,254	-	3,254	3,254	1,040	-	1,040	2,630	653
5: Environment, Marine and Fisheries											
12,035	-250	11,785	78,872	-24,901	53,971	65,756	35,281	-1,818	33,463	58,294	17,859
<i>Of which:</i>											
<i>Environment, Marine and Fisheries - Departmental Expenditure</i>											
12,035	-250	11,785	70,571	-19,408	51,163	62,948	33,142	-	33,142	56,005	17,327
<i>EU Community Initiatives</i>											
-	-	-	5,846	-4,969	877	877	2,139	-1,818	321	29	460
<i>Northern Ireland Fishery Harbour Authority (ALB - Net)</i>											
-	-	-	1,800	-	1,800	1,800	-	-	-	2,260	72
<i>EU Peace Plus</i>											
-	-	-	655	-524	131	131	-	-	-	-	-

Part II: Subhead Detail**£'000**

2023-24 Plans							2022-23 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme			Net Resources	Net Capital			Net	Net	
Gross	Income	Net	Gross	Income	Net		Gross	Income	Capital			
1	2	3	4	5	6	7	8	9	10	11	12	
6: Forestry												
1,905	-	1,905	3,502	-10	3,492	5,397	1,846	-	1,846	6,124	2,165	
7: Common Agricultural Policy												
-	-	-	5,353	-5,353	-	-	8,687	-8,687	-	-	-	
Total Spending in DEL												
79,516	-487	79,029	587,886	-51,265	536,621	615,650	126,174	-10,505	115,669	596,248	82,447	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	13,036	-	13,036	13,036	-	-	-	16,092	-	
<i>Of which:</i>												
8: Provisions - Departmental												
-	-	-	10,170	-	10,170	10,170	-	-	-	13,226	-	
9: Revaluations - Departmental												
-	-	-	1,050	-	1,050	1,050	-	-	-	1,050	-	
10: Depreciation - Departmental												
-	-	-	116	-	116	116	-	-	-	116	-	
11: Arm's Length Bodies (Net)												
-	-	-	1,700	-	1,700	1,700	-	-	-	1,700	-	
Total Spending in AME												
-	-	-	13,036	-	13,036	13,036	-	-	-	16,092	-	
Total for Estimate												
79,516	-487	79,029	600,922	-51,265	549,657	628,686	126,174	-10,505	115,669	612,340	82,447	
<i>Of which:</i>												
Voted Expenditure												
79,516	-487	79,029	600,922	-51,265	549,657	628,686	126,174	-10,505	115,669	612,340	82,447	
Non-voted Expenditure												
-	-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to Cash Reconciliation	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	628,686	612,340	595,809
Net Capital Requirement	115,669	82,447	87,339
Accruals to cash adjustments	-27,240	-16,829	-4,346
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-40,573	-43,195	-36,176
Remove voted capital	-35,689	-21,862	-23,932
Add cash grant-in-aid	74,038	63,287	56,573
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-27,346	-24,333	-18,729
New provisions and adjustments to previous provisions	-10,170	-13,436	1,178
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	12,500	22,500	16,238
Use of provisions	-	210	502
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	717,115	677,958	678,802

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	79,516	74,597	73,461
<i>Less:</i>			
Administration DEL Income	-487	-487	-596
Net Administration Costs	79,029	74,110	72,865
Gross Programme Costs	666,191	663,684	635,896
<i>Less:</i>			
Programme DEL Income	-61,770	-83,936	-69,220
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	604,421	579,748	566,676
Net expenditure for the year (Accounts)	683,450	653,858	639,541
<i>Of which:</i>			
Resource DEL	615,650	596,248	597,918
Capital DEL	54,764	41,518	43,732
Resource AME	13,036	16,092	-2,109
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	-54,764	-41,518	-43,732
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	628,686	612,340	595,809
<i>Of which:</i>			
Resource DEL	615,650	596,248	597,918
Resource AME	13,036	16,092	-2,109
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	628,686	612,340	595,809

Part III: Note B - Analysis of Departmental Income £'000

	2023-24 Plans	2022-21 Provisions	2021-22 Outturn
Voted Resource DEL	-51,752	-70,243	-50,327
Administration			
Other Income	-487	-487	-596
<i>Of which:</i>			
1: Food and Farming	-6	-6	-95
2: Veterinary Service and Animal Health	-	-	-8
3: Rural Affairs	-231	-231	-234
5: Environment, Marine and Fisheries	-250	-250	-257
6: Forestry	-	-	-2
Total Administration	-487	-487	-596
Programme			
EU Grants Received	-10,846	-8,860	-11,862
<i>Of which:</i>			
5: Environment, Marine and Fisheries	-5,493	-163	-2,199
7: Common Agricultural Policy	-5,353	-8,697	-9,663
Other Income	-40,419	-60,896	-37,869
<i>Of which:</i>			
1: Food and Farming	-10,623	-13,178	-9,602
2: Veterinary Service and Animal Health	-10,360	-23,608	-15,491
3: Rural Affairs	-18	-18	-30
5: Environment, Marine and Fisheries	-19,408	-24,082	-12,734
6: Forestry	-10	-10	-12
Total Programme	-51,265	-69,756	-49,731
Total Voted Resource Income	-51,752	-70,243	-50,327
Voted Capital DEL	-10,505	-14,438	-19,743
Programme			
Other Income	-	-258	-254
<i>Of which:</i>			
1: Food and Farming	-	-258	-187
5: Environment, Marine and Fisheries	-	-	-67
Other Grants	-10,505	-14,180	-19,489
<i>Of which:</i>			
5: Environment, Marine and Fisheries	-1,818	-6,942	-3,042
7: Common Agricultural Policy	-8,687	-7,238	-16,447
Total Programme	-10,505	-14,438	-19,743
Total Voted Capital Income	-10,505	-14,438	-19,743

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Accounting Officer:	Katrina Godfrey
Executive Agency Accounting Officer:	
Paul Donnelly	Northern Ireland Environment Agency

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:	
Ian Stevenson	Livestock and Meat Commission
Dr Stanley McDowell	The Agri-Food and Biosciences Institute
Sharon McMahan	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission
Kevin Quigley	NI Fishery Harbour Authority

Katrina Godfrey 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 (FRoM), 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.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs) £'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
1	Livestock and Meat Commission	14	-	-
1, 11	The Agri-Food and Biosciences Institute	35,205	34,649	70,338
4, 11	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	3,554	1,040	3,600
5	NI Fishery Harbour Authority	1,800	-	100
Total		40,573	35,689	74,038

Main Estimate 2023-24

Department for
Communities

Department for Communities

Introduction

1. This Estimate provides for expenditure by the Department for Communities in taking forward its aim of “Working together to improve communities through tackling poverty and disadvantage, supporting equality and diversity, and promoting employment, culture and heritage”. The request for resource corresponds with the Department’s main programmes of – Welfare, Employment, Local Government, Housing, Regeneration, Culture, Arts and Sport.

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	865,752,000	13,463,000	879,215,000
Capital	250,889,000	-9,241,000	241,648,000
Annually Managed Expenditure			
Resource	4,903,964,000	3,693,794,000	8,597,758,000
Capital	4,250,000	-2,735,000	1,515,000
Total Net Budget			
Resource	5,769,716,000	3,707,257,000	9,476,973,000
Capital	255,139,000	-11,976,000	243,163,000
Non-Budget Expenditure			
Resource	68,163,000		68,163,000
Capital	-		-
Net cash requirement	6,010,194,000		6,010,194,000

Amounts required in the year ending 31 March 2024 for expenditure by the Department for Communities on:

Departmental Expenditure Limit:*Expenditure arising from:*

Payments relating to the administration and operating costs of the Department and the net administration and operating costs of its ALBs to enable the Department to fulfil its obligations to support all client groups as well as supporting the Governmental response to the coronavirus COVID-19 pandemic and delivering the Programme for Government. The Department's ALBs include the Northern Ireland Housing Executive, Northern Ireland Library Authority, National Museums and Galleries Northern Ireland, Arts Council of Northern Ireland, Sports Council for Northern Ireland, the North/South Language Body, Charities Commission for Northern Ireland, Armagh Observatory and Planetarium, Northern Ireland Commissioner for Children and Young People, Ulster Supported Employment Limited, Commissioner for Older People for Northern Ireland, Northern Ireland Museums Council, Local Government Staff Commission and Northern Ireland Local Government Officer's Superannuation Committee. Expenditure/services of the Department and its ALBs include: social security administration including the payment of appropriate grants, loans, compensation, benefits and allowances; payment of Welfare Supplementary payments; payments associated with the amendment of Special Rules for Terminal Illness; payment of Discretionary Support grants and loans; collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies; provision of youth and adult employment services programmes, schemes and skills training programmes; career information, advice and guidance services; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups; child maintenance service; housing services, including discretionary payments, loans and subsidies; housing led regeneration; preventing homelessness, and supporting people to stay in their homes; regulation of the NI Housing Association sector; arts, creativity, museums, libraries, linguistic and cultural diversity, sport, recreation and other services; historic environment and payments to hold or support events; acquisition and preservation of, and provision of access to, archival heritage; residual payments in relation to the wind up of the Northern Ireland Events Company; urban regeneration including services such as property maintenance and events; community and voluntary sector support; provision of money and debt advice; services provided to the Resettlement Scheme; grants to councils in support of local services, transferred functions and emergency financial assistance; grant funding for delivery of the All-Island Local Authority Programme; built heritage; payments under European Union Structural Funds programmes and expenditure relating to exiting the European Union; sums payable under the Fresh Start and New Decade New Approach agreements; expenditure relating to UK COVID-19 Inquiry activities; costs of administering services provided to other departments and partner organisations; costs relating to climate change actions; all administration costs, including developmental work on systems; severance payments; depreciation, impairments and any other non-cash costs including losses, special payments and write offs.

Part I (continued)

Income arising from:

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department in delivering their statutory responsibilities, including: recoupment of salaries and associated costs for seconded staff; recovery of legal costs and DNA fees; charges collected from paying and receiving parents; charges collected from mortgage lenders; recovery of costs from other government departments and other public bodies for services provided; funding from Shared Island and other investment funds; recovery of mesothelioma payments; recovery of proceeds from crime in respect of benefit fraud and organised fraud; sale of capital assets and non-capital items; recovery of discretionary loans; landlord registration fees and reimbursement of loan interest charges by the Housing Executive; repayment of grants and loans from housing associations; repayment of Financial Transaction Capital (FTC) loans; rental income; admission fees to historic monuments and events; levies from publications and the users of the Public Record Office of Northern Ireland; Resettlement Scheme recoupments; licence fee income; EU Income; interest accrued and recovered; sundry receipts.

Annually Managed Expenditure:

Expenditure arising from:

The payment of social security and other benefits, grants, loans, allowances and payments to people of working age, pensioners, and people with disabilities and their carers, in accordance with the prevailing legislation and regulations including the Governmental response to the COVID-19 pandemic. Costs and payments associated with the collapse of private pension schemes. Losses, special payments and write offs. Provisions, impairments and other Annually Managed Expenditure of the Department and its ALBs.

Income arising from:

Transfer of Tax Credit debt from other government departments and the recovery of support for mortgage interest loans.

Non-Budget Expenditure:

Expenditure arising from:

Payment of the grant to the Social Fund to fund regulated, discretionary and winter fuel payments and other relevant non-budget expenditure.

The **Department for Communities** will account for this Estimate.

Part II: Subhead Detail

£'000

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net						
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
60,060	-	60,060	910,545	-104,853	805,692	865,752	323,839	-72,950	250,889	857,228	276,660
<i>Of which:</i>											
1: Welfare and Employment											
27,364	-	27,364	443,206	-85,865	357,341	384,705	14,835	-6,578	8,257	376,003	8,304
<i>Of which:</i>											
<i>Operational Delivery</i>											
27,364	-	27,364	413,067	-85,865	327,202	354,566	5,927	-	5,927	314,709	6,172
<i>Discretionary Support Scheme</i>											
-	-	-	16,600	-	16,600	16,600	8,770	-6,578	2,192	38,620	1,901
<i>Employment Programmes</i>											
-	-	-	12,340	-	12,340	12,340	-	-	-	21,551	-
<i>Ulster Supported Employment Ltd (ALB - Net)</i>											
-	-	-	1,199	-	1,199	1,199	138	-	138	1,123	231
2: Local Government											
2,048	-	2,048	45,358	-80	45,278	47,326	-	-	-	51,408	-
3: Housing Benefit (Rates Element)											
-	-	-	114,109	-	114,109	114,109	-	-	-	89,934	-
4: Housing and Regeneration											
17,607	-	17,607	169,379	-18,178	151,201	168,808	283,089	-66,372	216,717	181,951	249,728
<i>Of which:</i>											
<i>Housing</i>											
8,880	-	8,880	17,732	-17,211	521	9,401	32,672	-39,449	-6,777	10,970	-8,064
<i>Northern Ireland Housing Executive Landlord Services</i>											
-	-	-	354	-	354	354	13,409	-	13,409	354	29,659
<i>Northern Ireland Housing Executive (ALB - Net)</i>											
-	-	-	147,248	-	147,248	147,248	183,993	-	183,993	158,009	211,466
<i>Urban Regeneration</i>											
8,727	-	8,727	4,045	-967	3,078	11,805	22,188	-720	21,468	12,618	15,570
<i>EU Programme for Peace and Reconciliation</i>											
-	-	-	-	-	-	-	30,827	-26,203	4,624	-	1,097

2023-24 Plans							2022-23 Provisions				
Resources			Capital				Resources	Capital			
Administration		Programme			Net	Gross	Income	Net Capital	Net	Net	
Gross	Income	Net	Gross	Income	Net						Resources
1	2	3	4	5	6	7	8	9	10	11	12
5: Culture, Arts, Heritage and Sport											
5,012	-	5,012	90,460	-730	89,730	94,742	22,677	-	22,677	98,805	15,330
<i>Of which:</i>											
<i>Support for Libraries, Museums, Arts, Sport and Heritage sectors</i>											
5,012	-	5,012	13,966	-710	13,256	18,268	12,192	-	12,192	19,063	3,406
<i>Public Record Office of Northern Ireland</i>											
-	-	-	7,865	-20	7,845	7,845	273	-	273	6,051	22
<i>Arts Council of Northern Ireland (ALB - Net)</i>											
-	-	-	12,065	-	12,065	12,065	1,050	-	1,050	12,026	974
<i>Armagh Observatory and Planetarium (ALB - Net)</i>											
-	-	-	2,760	-	2,760	2,760	205	-	205	2,760	697
<i>National Museums and Galleries Northern Ireland (ALB - Net)</i>											
-	-	-	19,318	-	19,318	19,318	1,980	-	1,980	19,318	3,186
<i>Northern Ireland Museums Council (ALB - Net)</i>											
-	-	-	250	-	250	250	-	-	-	250	25
<i>Northern Ireland Library Authority (ALB - Net)</i>											
-	-	-	26,048	-	26,048	26,048	5,531	-	5,531	31,149	5,278
<i>Sports Council for Northern Ireland (ALB - Net)</i>											
-	-	-	8,188	-	8,188	8,188	1,446	-	1,446	8,188	1,742
6: Voluntary and Community Funding											
6,779	-	6,779	39,764	-	39,764	46,543	1,938	-	1,938	50,665	2,544
<i>Of which:</i>											
<i>Community and Voluntary Sector Funding</i>											
6,779	-	6,779	34,390	-	34,390	41,169	1,761	-	1,761	45,291	2,438
<i>Charities Commission NI (ALB - Net)</i>											
-	-	-	2,125	-	2,125	2,125	97	-	97	2,125	98
<i>Commissioner for Older People for Northern Ireland (ALB - Net)</i>											
-	-	-	1,424	-	1,424	1,424	80	-	80	1,424	8
<i>Commissioner for Children and Young People for Northern Ireland (ALB - Net)</i>											
-	-	-	1,825	-	1,825	1,825	-	-	-	1,825	-
7: Languages											
1,250	-	1,250	8,269	-	8,269	9,519	1,300	-	1,300	8,462	754
<i>Of which:</i>											
<i>Support for Languages</i>											
1,250	-	1,250	1,211	-	1,211	2,461	1,300	-	1,300	2,461	754
<i>North-South Language Implementation Body (ALB - Net)</i>											
-	-	-	7,058	-	7,058	7,058	-	-	-	6,001	-

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net						
1	2	3	4	5	6	7	8	9	10	11	12
Non-voted expenditure											
-	-	-	13,978	-515	13,463	13,463	3,320	-12,561	-9,241	13,310	-13,300
<i>Of which:</i>											
8: Welfare and Employment											
-	-	-	13,850	-	13,850	13,850	3,320	-105	3,215	13,697	2,704
<i>Of which:</i>											
<i>National Insurance Fund</i>											
-	-	-	12,600	-	12,600	12,600	-	-	-	12,600	-
<i>Expenditure incurred by the Social Fund</i>											
-	-	-	1,250	-	1,250	1,250	3,320	-105	3,215	1,097	2,704
9: Local Government											
-	-	-	128	-	128	128	-	-	-	128	-
10: Housing and Regeneration											
-	-	-	-	-515	-515	-515	-	-12,456	-12,456	-515	-16,004
Total Spending in DEL											
60,060	-	60,060	924,523	-105,368	819,155	879,215	327,159	-85,511	241,648	870,538	263,360
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	4,904,114	-150	4,903,964	4,903,964	10,693	-6,443	4,250	4,421,843	38,719
<i>Of which:</i>											
11: Working Age Benefits											
-	-	-	1,870,470	-150	1,870,320	1,870,320	10,693	-6,443	4,250	1,702,256	38,719
<i>Of which:</i>											
<i>Universal Credit and Legacy Benefits</i>											
-	-	-	1,776,560	-	1,776,560	1,776,560	8,543	-6,043	2,500	1,612,529	37,000
<i>Other Working Age Benefits</i>											
-	-	-	93,910	-150	93,760	93,760	2,150	-400	1,750	89,727	1,719
12: Disability Benefits											
-	-	-	2,352,444	-	2,352,444	2,352,444	-	-	-	2,066,871	-

2023-24 Plans							2022-23 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	
<i>Of which:</i>												
<i>PIP/DLA/Carer's Allowance/Attendance Allowance</i>												
-	-	-	2,321,713	-	2,321,713	2,321,713	-	-	-	2,036,113	-	
<i>Other Disability benefits</i>												
-	-	-	30,731	-	30,731	30,731	-	-	-	30,758	-	
13: Pension and Other Related Benefits												
-	-	-	267,068	-	267,068	267,068	-	-	-	242,211	-	
<i>Of which:</i>												
<i>Pension Credit</i>												
-	-	-	258,279	-	258,279	258,279	-	-	-	234,058	-	
<i>Other Pension related benefits</i>												
-	-	-	8,789	-	8,789	8,789	-	-	-	8,153	-	
14: Housing Benefits												
-	-	-	370,578	-	370,578	370,578	-	-	-	416,824	-	
15: Provisions, Depreciation, Revaluations, Impairments and Pension Costs												
-	-	-	43,554	-	43,554	43,554	-	-	-	-6,319	-	
<i>Of which:</i>												
<i>Departmental Expenditure</i>												
-	-	-	16,388	-	16,388	16,388	-	-	-	-29,627	-	
<i>ALB's Expenditure (Net)</i>												
-	-	-	27,166	-	27,166	27,166	-	-	-	23,308	-	
Non-voted expenditure												
-	-	-	3,693,794	-	3,693,794	3,693,794	24,687	-27,422	-2,735	3,257,085	-3,049	
<i>Of which:</i>												
16: Working Age Benefits												
-	-	-	492,475	-	492,475	492,475	24,687	-27,422	-2,735	499,471	-3,049	
<i>Of which:</i>												
<i>Jobseeker's Allowance (Contributory)</i>												
-	-	-	3,243	-	3,243	3,243	-	-	-	3,014	-	
<i>Employment and Support Allowance (Contributory)</i>												
-	-	-	395,465	-	395,465	395,465	-	-	-	334,313	-	
<i>Other Working Age Benefits</i>												
-	-	-	93,767	-	93,767	93,767	24,687	-27,422	-2,735	162,144	-3,049	
17: Pension and Other Related Benefits												
-	-	-	3,201,319	-	3,201,319	3,201,319	-	-	-	2,757,614	-	

2023-24 Plans										2022-23 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
Total Spending in AME											
-	-	-	8,597,908	-150	8,597,758	8,597,758	35,380	-33,865	1,515	7,678,928	35,670
Non-Budget spending											
Voted expenditure											
-	-	-	68,163	-	68,163	68,163	-	-	-	135,052	-
<i>Of which:</i>											
18: Cash paid into the Social Fund											
-	-	-	68,163	-	68,163	68,163	-	-	-	135,052	-
Total Non-Budget Spending											
-	-	-	68,163	-	68,163	68,163	-	-	-	135,052	-
Total for Estimate											
60,060	-	60,060	9,590,594	-105,518	9,485,076	9,545,136	362,539	-119,376	243,163	8,684,518	299,030
<i>Of which:</i>											
Voted Expenditure											
60,060	-	60,060	5,882,822	-105,003	5,777,819	5,837,879	334,532	-79,393	255,139	5,414,123	315,379
Non-voted Expenditure											
-	-	-	3,707,772	-515	3,707,257	3,707,257	28,007	-39,983	-11,976	3,270,395	-16,349

Part II: Resource to cash reconciliation £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	9,545,136	8,684,518	8,145,726
Net Capital Requirement	243,163	299,030	258,740
Accruals to cash adjustments	-82,824	-12,605	-60,341
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-257,282	-267,506	-252,317
Remove voted capital	-194,520	-223,705	-208,220
Add cash grant-in-aid	404,777	475,179	408,022
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-24,511	-25,002	-22,012
New provisions and adjustments to previous provisions	-4,004	42,328	42,853
Prior Period Adjustments	-	-	-
Housing Benefit Rates Owner Occupiers	-30,825	-30,825	-22,694
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-21,504	-18,360	-2,371
Increase (-) / Decrease (+) in creditors	38,133	27,356	-10,759
Use of provisions	6,912	7,930	7,157
Removal of non-voted budget items	-3,695,281	-3,254,046	-2,969,205
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-3,695,281	-3,254,046	-2,969,205
Net Cash Requirement	6,010,194	5,716,897	5,374,920

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	60,060	56,823	52,301
<i>Less:</i>			
Administration DEL Income	-	-	-16
Net Administration Costs	60,060	56,823	52,285
Gross Programme Costs	9,784,257	8,867,335	8,419,621
<i>Less:</i>			
Programme DEL Income	-165,920	-126,905	-138,190
Programme AME Income	-6,193	-9,440	-12,233
Non-Budget Income	-	-	-
Net Programme Costs	9,612,144	8,730,990	8,269,198
Net expenditure for the year (Accounts)	9,672,204	8,787,813	8,321,483
<i>Of which:</i>			
Resource DEL	879,215	869,441	967,255
Capital DEL	201,274	248,041	235,430
Resource AME	8,597,758	7,544,600	7,130,991
Capital AME	-6,043	-9,321	-12,193
Non-Budget	-	135,052	-
<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	-195,231	-238,720	-223,237
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	373	480
Total Resource Budget	9,476,973	8,549,466	8,098,726
<i>Of which:</i>			
Resource DEL	879,215	870,538	967,735
Resource AME	8,597,758	7,678,928	7,130,991
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	68,163	135,052	47,000
Total Resource (Estimate)	9,545,136	8,684,518	8,145,726

Part III: Note B - Analysis of Departmental Income**£'000**

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-104,853	-104,853	-91,231
Programme			
EU Grants Received	-	-	-132
<i>Of which:</i>			
1: Welfare and Employment	-	-	-132
Sales of Goods and Services	-640	-640	-403
<i>Of which:</i>			
5: Culture, Arts, Heritage and Sport	-640	-640	-403
Interest and Dividends	-13,132	-13,132	-14,608
<i>Of which:</i>			
4: Housing and Regeneration	-13,132	-13,132	-14,608
Other Grants	-3,853	-3,853	-2,958
<i>Of which:</i>			
1: Welfare and Employment	-190	-190	-174
4: Housing and Regeneration	-3,663	-3,663	-2,784
Other Income	-87,228	-87,228	-73,130
<i>Of which:</i>			
1: Welfare and Employment	-85,675	-85,675	-71,140
2: Local Government	-80	-80	-50
4: Housing and Regeneration	-1,383	-1,383	-1,850
5: Culture, Arts, Heritage and Sport	-90	-90	-90
Total Programme	-104,853	-104,853	-91,231
Voted Resource AME	-150	-119	-40
Programme			
Interest and Dividends	-150	-119	-40
<i>Of which:</i>			
11: Working Age Benefits	-150	-119	-40
Total Programme	-150	-119	-40
Total Voted Resource Income	-105,003	-104,972	-91,271
Voted Capital DEL	-72,950	-73,881	-70,609
Programme			
EU Grants Received	-26,203	-6,215	-2,683
<i>Of which:</i>			
4: Housing and Regeneration	-26,203	-6,215	-2,683
Sale of Assets	-24,069	-40,534	-20,680
<i>Of which:</i>			
1: Welfare and Employment	-	-270	-15
4: Housing and Regeneration	-24,069	-40,115	-20,653
5: Culture, Arts, Heritage and Sport	-	-149	-12
Other Grants	-11,000	-15,322	-22,727
<i>Of which:</i>			
4: Housing and Regeneration	-11,000	-15,284	-22,024
5: Culture, Arts, Heritage and Sport	-	-38	-703

Part III: Note B - Analysis of Departmental Income £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Repayments	-11,678	-11,810	-24,519
<i>Of which:</i>			
1: Welfare and Employment	-6,578	-7,424	-8,008
4: Housing and Regeneration	-5,100	-4,386	-16,511
Total Programme	-72,950	-73,881	-70,609
Voted Capital AME	-6,443	-9,721	-12,441
Programme			
Other Grants	-6,043	-9,321	-12,193
<i>Of which:</i>			
12: Working Age Benefits	-6,043	-9,321	-12,193
Repayments	-400	-400	-248
<i>Of which:</i>			
12: Working Age Benefits	-400	-400	-248
Total Programme	-6,443	-9,721	-12,441
Total Voted Capital Income	-79,393	-83,602	-83,050

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

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

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-515	-515	-515	-515	-1,093	-1,093
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-515	-515	-515	-515	-1,093	-1,093

Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Housing and Regeneration	-515	-515	-515	-515	-400	-400
<i>Of which:</i>						
Private Rented Sector Registration	-404	-404	-404	-404	-179	-179
HA Loan Repayments (Interest)	-63	-63	-63	-63	-127	-127
Housing receipts	-48	-48	-48	-48	-94	-94
Welfare and Employment	-	-	-	-	-49	-49
<i>Of which:</i>						
Employment and Social Security receipts	-	-	-	-	-49	-49
Working Age Benefits	-	-	-	-	-18	-18
<i>Of which:</i>						
Social Security Benefit receipts	-	-	-	-	-18	-18
Culture, Arts, Heritage and Sport	-	-	-	-	-626	-626
<i>Of which:</i>						
Heritage Environment Division receipts	-	-	-	-	-626	-626
Total	-515	-515	-515	-515	-1,093	-1,093

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: Mr Colum Boyle

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:

Grainia Long	Northern Ireland Housing Executive
Roisin McDonough	Arts Council Northern Ireland
Michael Burton	Armagh Observatory and Planetarium
Kathryn Thomson	National Museums Northern Ireland
Siobhan Stevenson	Northern Ireland Museums Council
Jim O'Hagan	Libraries Northern Ireland
Sean O'Coinn	Foras Na Gaeilge
Ian Crozier	Ulster Scots Agency
Frances McCandless	Charities Commission Northern Ireland
Eddie Lynch	Commissioner for Older People Northern Ireland
Koulla Yiasouma	Northern Ireland Commissioner for Children and Young People
Antoinette McKeown	Sport Northern Ireland
Bill Atkinson	Ulster Supported Employment Limited

Mr Colum Boyle 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.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
4, 15	The Northern Ireland Housing Executive	161,248	183,993	326,024
5, 15	Northern Ireland Library Authority	36,923	5,531	32,816
	National Museums and Galleries			
5, 15	Northern Ireland	19,318	1,980	14,552
5, 15	Arts Council of Northern Ireland	12,593	1,050	9,846
5, 15	Sports Council for Northern Ireland	9,372	1,446	7,323
7, 15	Language Body	7,251	-	5,928
6, 15	Charities Commission Northern Ireland	2,135	97	1,962
5, 15	Armagh Observatory and Planetarium	3,136	205	2,086
	Commissioner for Children and Young People for Northern Ireland			
6, 15	Ulster Supported Employment Limited	1,825	-	1,658
1, 15	Commissioner for Older People for Northern Ireland	1,199	138	1,004
6	Northern Ireland Museums Council	1,424	80	1,345
5	Local Government Staff Commission	250	-	233
5		608	-	-
Total		257,282	194,520	404,777

Part III: Note G - Expenditure resting on the sole authority of the Budget Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act.

Section in Part II: Subhead Detail	Service	£'000
1	Welfare Reform and Mitigations ■ Welfare mitigation payments are made to people claiming Universal Credit who experience a reduction in their benefit as a result of specified welfare changes. Eligibility for payments is centred on the policy detailed in the Welfare Supplementary Payment subordinate legislation that applies to people who are claiming legacy benefits. Legislation to extend the welfare mitigation schemes to Universal Credit claimants must be approved by a resolution of the Assembly. It was not possible to progress the necessary legislation before the suspension of the Assembly. The outgoing Northern Ireland Executive agreed to the allocation of appropriate funding for these payments, which would be delivered under the sole authority of the Budget Act pending Assembly approval of the subordinate legislation.	12,000
1	Annual uprating element of Pneumoconiosis ■ The Pneumoconiosis, etc. (Workers' Compensation) (Payment of Claims) (Conditions and Amounts) (Amendment) Regulations (NI) 2022 has not yet been enacted. The increase in the Pneumoconiosis rates occurs every year in line with GB and the funding for the scheme is usually from the Annually Managed Expenditure (AME). The power to make payments for the scheme is provided for in the Pneumoconiosis, etc., (Workers' Compensation) (Northern Ireland) Order 1979. The regulations to increase the amounts for Pneumoconiosis are subject to affirmative resolution by the Assembly and these were not approved prior to the coming into operation date of 1st April 2022. To ensure the increased amounts are paid to NI citizens the Department is relying on the sole authority of the Budget Act until the Regulations can be made and approved on the return of the Assembly.	20

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p>Holiday Pay Liability</p> <p>On 17th June 2019, the Court of Appeal ruled in respect of Northern Ireland Industrial Tribunal's November 2018 decision on cases taken against the Police Service for Northern Ireland (PSNI) on backdated Holiday Pay. It determined that claims for holiday pay due on overtime can be taken back to 1998. The PSNI lodged an appeal to the Supreme Court against this judgment. It is our understanding this case was heard by the Supreme Court in December 2022, with a decision expected to be released sometime during 2023. This could then result in a decision which either reduces the period of liability or confirms the full period back to 1998.</p>	Unquantifiable
<p>Potential Changes to Current Benefit Legislation</p> <p>The Department is aware that there may be changes to current benefit legislation. It is not possible to provide a financial impact or further clarification at this time. The Department maintains close contact with DWP to monitor ongoing developments in this area.</p>	Unquantifiable
<p>Lease Contracts</p> <p>The Department is currently seeking advice from DSO with regards to an existing lease and a former lease contract. It is not possible at this time to establish whether a possible or present obligation exists, nor to reliably measure the possible outflow of resources.</p>	Unquantifiable
<p>Legal Cases</p> <p>The Department is aware of ongoing legal cases for example Judicial Reviews and appeals which may lead to possible future obligations. It is not possible to assess the timing, likelihood or amount of any financial settlement of these cases at this time. The Department will continue to monitor the ongoing developments in this area.</p>	Unquantifiable
<p>Charity Commission Northern Ireland</p> <p>The Department has agreed to meet any costs which the Commission cannot meet from its own resources which are incurred as a result of any claim made against the Commission in respect of decisions taken prior to the High Court Draft Judgement handed down by Madam Justice McBride on 16 May 2019. This will apply to actions taken against the Commission as a whole or any member of staff who acted in good faith on behalf of the Commission.</p>	Unquantifiable
<p>Statutory Guarantees</p> <p>The Department has entered into a Guarantee Agreement with the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) in respect of the Governors of the Armagh Observatory and Planetarium, Arts Council of Northern Ireland, Sports Council of Northern Ireland and the Northern Ireland Library Authority. The Department has guaranteed any and all obligations in respect of pension liabilities if any of these NDPBs ceases to exist or is otherwise unable to discharge its liabilities under the Local Government Pension Scheme Regulations (Northern Ireland) 2002.</p>	Unquantifiable
<p>Statutory Indemnities</p> <p>Indemnities to cover local museums borrowing objects for exhibitions.</p>	560
<p>Redevelopment Area Purchases</p> <p>The Department is aware of a small number of outstanding claims which have not been received for redevelopment land previously vested and owned by the Housing Executive.</p>	700

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
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Compensation Recovery Unit

The Department recognises recoveries of social security benefits from insurance companies in respect of ongoing compensation claims made by the benefit recipients. Once the recovery of the social security benefit is received by the Department's Compensation Recovery Unit (CRU), the insurance company has the right to appeal within one month. Should the appeal be successful the recovery is refunded to the insurance company.

300

Main Estimate 2023-24

Department for
the Economy

Department for the Economy

Introduction

1. This Main Estimate provides for expenditure by the Department for the Economy to promote the growth of a competitive and export-led economy, to take forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy.

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

Amounts required in the year ending 31 March 2024 for expenditure by the Department for the Economy on:

Departmental Expenditure Limit:

Expenditure arising from:

Economic development, through research, developing policies and evaluation; economic infrastructure in support of economic development including regulatory reform and circular economy; providing assistance to industry and business (including assisting with the residual costs in connection with the privatisation of aircraft and shipbuilding companies); governmental response to and recovery from the coronavirus COVID-19 pandemic; telecommunications; the delivery of City/Growth Deals, Inclusive Future Fund and Complementary Fund; social economy; licencing and legislation in relation to Minerals and Petroleum; geological research, Geological Survey NI and safeguarding abandoned mines; Renewable Heat Schemes and associated costs; energy strategy, energy policy and legislation, including the provision of energy-related assistance; providing assistance to the development of Tourism to include acquisition, management and disposal of assets and resources associated with the development of tourism; business regulation including company law, Insolvency Service, Trading Standards, Consumer Affairs, mutuals policy, legislation and operational; labour market services including employment law, Office of the Industrial Tribunal and Fair Employment Tribunal and employer support; repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; providing assistance for the Northern Ireland screen industry and its cultural sector; higher education (including universities and colleges of education); further education, youth and adult skills training, management and enterprise training, student support and other matters relating to tertiary education; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; grants in respect of Education Maintenance Allowances and certain payments to the Department of Education in Northern Ireland, the Department for Education in England, and the British Council; repayment of loans; payments under NIO funding; payments under European Union Structural Funds Programmes and other European Funded schemes including Peace IV, Peace Plus, Interreg and ERASMUS including match funding; payments under UK Shared prosperity funding; payments under Shared Island Funding; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union, including assistance and support to businesses as a result of post Brexit positioning; administration costs, including redundancy payments and other statutory payments, severance payments and any compensation payments, other related services; compensation payments in relation to the holiday pay case; the efficient management and discharge of liabilities falling to the Department and its partner

Part I (continued)

organisations; UK Covid-19 Inquiry activities; funding organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's arm's length bodies including: Invest Northern Ireland, Northern Ireland Screen Commission, Northern Ireland Tourist Board (trading as Tourism Northern Ireland), Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland), Trade and Business Development Body (IntertradeIreland), Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board Northern Ireland and General Consumer Council for Northern Ireland; other non-cash items.

Income arising from:

Recoveries of salaries; superannuation and associated costs of seconded staff; recoupment of costs in respect of processing mineral and petroleum licences; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; consent fees from NI Electricity; gain share from Broadband Contracts; rental income; European Union funding; Shared Island Funding; Insolvency Service and Consumer Affairs fees and recoveries; loan interest and principal receivable; McManus Scholarship funding; research funding from Department for Science, Innovation and Technology and other funding organisations; income from The Executive Office and Home Office for English for Speakers of other Languages (ESOL) related schemes; Department for Communities grant income; grant income from Government bodies; student loans; the recovery of administration costs and sundry receipts; recoupment of renewable Heat Scheme payments.

Annually Managed Expenditure:

Expenditure arising from:

The efficient management and discharge of liabilities falling to the Department and its partner organisations. Renewable Heat Schemes and associated costs; student loans; revaluations; corporation tax; pensions; bad debts; creation and movement in provisions and other non-cash items. Funding organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's arm's length bodies including: Invest Northern Ireland, Northern Ireland Screen Commission, Northern Ireland Tourist Board (trading as Tourism Northern Ireland), Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland), Trade and Business Development Body (IntertradeIreland), Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board Northern Ireland, General Consumer Council for Northern Ireland.

Income arising from:

Repayment of student loans; including interest, pensions and taxes; recoupment of Renewable Heat Scheme payments.

Non-Budget Expenditure:

Expenditure arising from:

Further Education pension liabilities; other non-cash items.

Income arising from:

Company receipts.

The **Department for the Economy** will account for this Estimate.

Part II: Subhead Detail

£'000

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	8	9	10	11	12
1	2	3	4	5	6	7					
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
64,532	-2	64,530	1,334,888	-13,378	1,321,510	1,386,040	251,438	-2,728	248,710	1,396,351	244,571
<i>Of which:</i>											
1: Economic & Business Development											
21,408	-	21,408	141,846	-6,593	135,253	156,661	133,557	-1,398	132,159	124,991	99,419
<i>Of which:</i>											
<i>Economic & Business Development - Departmental</i>											
14,850	-	14,850	42,407	-2,027	40,380	55,230	101,279	-473	100,806	25,226	92,386
<i>EU Programmes – European Regional Development Fund</i>											
-	-	-	1,466	-1,330	136	136	-	-	-	308	-
<i>EU Community Initiatives</i>											
-	-	-	3,807	-3,236	571	571	-	-	-	650	-
<i>Repayment of Assistance in respect of the Presbyterian Mutual Society</i>											
-	-	-	-	-	-	-	-	-925	-925	-1,508	-15,658
<i>Invest Northern Ireland (ALB - Net)</i>											
4,960	-	4,960	77,293	-	77,293	82,253	32,238	-	32,238	80,792	21,528
<i>Northern Ireland Screen (ALB - Net)</i>											
1,598	-	1,598	16,873	-	16,873	18,471	40	-	40	19,523	1,163
2: Tourism											
3,336	-2	3,334	32,784	-	32,784	36,118	1,750	-	1,750	47,042	3,761
<i>Of which:</i>											
<i>Tourism NI - Departmental</i>											
680	-2	678	-	-	-	678	-	-	-	655	-
<i>Tourism NI (ALB - Net)</i>											
2,656	-	2,656	32,784	-	32,784	35,440	1,750	-	1,750	46,387	3,761
3: Employment and Skills											
33,020	-	33,020	333,800	-3,301	330,499	363,519	38,202	-	38,202	371,976	40,922
<i>Of which:</i>											
<i>Employment and Skills - Departmental</i>											
33,020	-	33,020	85,881	-647	85,234	118,254	1,000	-	1,000	106,732	3,644
<i>EU Programmes – European Social Fund</i>											
-	-	-	1,808	-920	888	888	-	-	-	12,995	-

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	7	8	9	10	11	12
<i>Peace Programmes</i>											
-	-	-	2,106	-1,734	372	372	-	-	-	70	-
<i>Construction Industry Training Board (ALB - Net)</i>											
-	-	-	388	-	388	388	224	-	224	314	120
<i>Further Education Colleges (ALB - Net)</i>											
-	-	-	243,617	-	243,617	243,617	36,978	-	36,978	251,865	37,158
4: Student Support & Higher Education											
2,981	-	2,981	799,246	-345	798,901	801,882	77,466	-1,330	76,136	819,720	99,597
<i>Of which:</i>											
<i>Student Support & Higher Education - Departmental</i>											
2,981	-	2,981	792,951	-345	792,606	795,587	77,101	-1,330	75,771	813,425	96,819
<i>Higher Education Colleges - Stranmillis (ALB - Net)</i>											
-	-	-	6,295	-	6,295	6,295	365	-	365	6,295	2,778
5: Tourism Ireland Ltd											
1,113	-	1,113	-4,325	-	-4,325	-3,212	190	-	190	467	238
<i>Of which:</i>											
<i>Tourism Ireland Ltd - Departmental</i>											
333	-	333	-	-	-	333	-	-	-	327	-
<i>Tourism Ireland Ltd (ALB - Net)</i>											
780	-	780	-4,325	-	-4,325	-3,545	190	-	190	140	238
6: InterTradeIreland											
-	-	-	4,108	-	4,108	4,108	162	-	162	5,054	132
<i>Of which:</i>											
<i>InterTradeIreland - Departmental</i>											
-	-	-	12	-	12	12	-	-	-	-	-
<i>InterTradeIreland (ALB - Net)</i>											
-	-	-	4,096	-	4,096	4,096	162	-	162	5,054	132
7: Representation & Regulatory Services											
2,674	-	2,674	27,429	-3,139	24,290	26,964	111	-	111	27,101	502
<i>Of which:</i>											
<i>Representation & Regulatory Services - Departmental</i>											
1,997	-	1,997	20,827	-3,139	17,688	19,685	36	-	36	18,561	162
<i>General Consumer Council for Northern Ireland (ALB - Net)</i>											
-	-	-	1,771	-	1,771	1,771	-	-	-	2,425	180
<i>Labour Relations Agency (ALB - Net)</i>											
677	-	677	3,969	-	3,969	4,646	55	-	55	5,235	120
<i>Health and Safety Executive NI (ALB - Net)</i>											
-	-	-	862	-	862	862	20	-	20	880	40

2023-24 Plans											2022-23 Provisions	
Resources							Capital				Resources	Capital
Administration			Programme			Net Resources				Net	Net	
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Resources 7	Gross 8	Income 9	Net Capital 10	Net 11	Net 12	
Non-voted expenditure												
-	-	-	-	-	-	-	-	-	-	-	-1,057	-
<i>Of which:</i>												
8: Consolidated Fund Extra Receipts (CFERs)												
-	-	-	-	-	-	-	-	-	-	-	-1,057	-
<i>Of which:</i>												
<i>Departmental</i>												
-	-	-	-	-	-	-	-	-	-	-	-257	-
<i>ALBs</i>												
-	-	-	-	-	-	-	-	-	-	-	-800	-
Total Spending in DEL												
64,532	-2	64,530	1,334,888	-13,378	1,321,510	1,386,040	251,438	-2,728	248,710	1,395,294	244,571	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	312,729	-133,401	179,328	179,328	584,722	-172,381	412,341	-206,037	335,687	
<i>Of which:</i>												
9: Provisions & Revaluations – Departmental Expenditure												
-	-	-	5,629	-	5,629	5,629	-	-	-	-3,823	-	
10: NI Renewable Heat Incentive Scheme												
-	-	-	33,470	-	33,470	33,470	-	-	-	33,470	-	
11: Student Support												
-	-	-	200,743	-133,401	67,342	67,342	584,722	-172,381	412,341	-289,367	335,687	
12: Invest Northern Ireland (ALB – Net)												
-	-	-	50,700	-	50,700	50,700	-	-	-	33,700	-	
13: Further Education Colleges (ALB – Net)												
-	-	-	18,619	-	18,619	18,619	-	-	-	16,564	-	
14: Other ALBs (Net)												
-	-	-	3,568	-	3,568	3,568	-	-	-	3,419	-	
Total Spending in AME												
-	-	-	312,729	-133,401	179,328	179,328	584,722	-172,381	412,341	-206,037	335,687	

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Resources 7	8	9	10	11	12
Non-Budget spending											
Voted expenditure											
-	-	-	2,079	-	2,079	2,079	-	-	-	2,079	-
<i>Of which:</i>											
15: Teachers Premature Retirement – on-going liabilities											
-	-	-	2,079	-	2,079	2,079	-	-	-	2,079	-
Total Non-Budget Spending											
-	-	-	2,079	-	2,079	2,079	-	-	-	2,079	-
Total for Estimate											
64,532	-2	64,530	1,649,696	-146,779	1,502,917	1,567,447	836,160	-175,109	661,051	1,191,336	580,258
<i>Of which:</i>											
Voted Expenditure											
64,532	-2	64,530	1,649,696	-146,779	1,502,917	1,567,447	836,160	-175,109	661,051	1,192,393	580,258
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-1,057	-

Part II: Resource to cash reconciliation			£'000
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	1,567,447	1,191,336	751,949
Net Capital Requirement	661,051	580,258	374,805
Accruals to cash adjustments	-731,036	-282,223	401,757
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-467,181	-472,593	-487,084
Remove voted capital	-72,022	-67,218	-26,103
Add cash grant-in-aid	439,612	502,515	486,987
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-775,723	-399,239	352,637
New provisions and adjustments to previous provisions	-4,722	912	376
Prior Period Adjustments	-	-	-17,906
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	60,000	60,000	58,679
Increase (-) / Decrease (+) in creditors	89,000	89,000	26,585
Use of provisions	-	4,400	7,586
Removal of non-voted budget items	-	1,057	8,167
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	1,057	8,167
Net Cash Requirement	1,497,462	1,490,428	1,536,678

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	64,532	58,286	54,106
<i>Less:</i>			
Administration DEL Income	-2	-2	-2
Net Administration Costs	64,530	58,284	54,104
Gross Programme Costs	1,841,224	1,513,574	910,859
<i>Less:</i>			
Programme DEL Income	-14,708	-51,537	-57,580
Programme AME Income	-133,401	-114,352	-48,012
Non-Budget Income	-900	-900	-768
Net Programme Costs	1,692,215	1,346,785	804,499
Net expenditure for the year (Accounts)	1,756,745	1,405,069	858,603
<i>Of which:</i>			
Resource DEL	1,386,040	1,395,294	966,743
Capital DEL	186,198	210,633	121,238
Resource AME	179,328	-206,037	-234,730
Capital AME	-	-	-2
Non-Budget	5,179	5,179	5,354
<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	-186,198	-210,633	-121,236
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-5,179	-5,179	-5,354
Total Resource Budget	1,565,368	1,189,257	732,013
<i>Of which:</i>			
Resource DEL	1,386,040	1,395,294	966,743
Resource AME	179,328	-206,037	-234,730
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	17,906
Other adjustments	2,079	2,079	2,030
Total Resource (Estimate)	1,567,447	1,191,336	751,949

DfE

Part III: Note B - Analysis of Departmental Income £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-13,380	-43,572	-49,428
Administration			
Sales of Goods and Services	-2	-2	-2
<i>Of which:</i>			
2: Tourism	-2	-2	-2
Total Administration	-2	-2	-2
Programme			
EU Grants Received	-7,220	-37,204	-42,645
<i>Of which:</i>			
1: Economic & Business Development	-4,566	-4,143	-7,251
3: Employment & Skills	-2,654	-33,061	-35,394
Sales of Goods and Services	-3,260	-3,260	-2,647
<i>Of which:</i>			
1: Economic & Business Development	-23	-23	-19
3: Employment & Skills	-98	-98	-
7: Representation & Regulatory Services	-3,139	-3,139	-2,628
Interest and Dividends	-523	-723	-1,167
<i>Of which:</i>			
1: Economic & Business Development	-178	-378	-1,035
4: Student Support & Higher Education	-345	-345	-132
Other grants	-2,375	-2,383	-2,967
<i>Of which:</i>			
1: Economic & Business Development	-1,826	-1,834	-2,023
3: Employment & Skills	-549	-549	-944
Total Programme	-13,378	-43,570	-49,426
Voted Resource AME	-133,401	-114,352	-47,723
Programme			
Interest and Dividends	-133,401	-114,352	-47,723
<i>Of which:</i>			
11: Student Support	-133,401	-114,352	-47,723
Total Programme	-133,401	-114,352	-47,723
Total Voted Resource Income	-146,781	-157,924	-97,151
Voted Capital DEL	-2,728	-23,040	-17,431
Programme			
Sale of Assets	-	-	-
<i>Of which:</i>			
3: Employment & Skills	-	-	-
Other Grants	-1,330	-6,910	-1,958
<i>Of which:</i>			
1: Economic & Business Development	-	-45	-378

Part III: Note B - Analysis of Departmental Income**£'000**

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
4: Student Support & Higher Education	-1,330	-6,365	-1,330
7: Representation & Regulatory Services	-	-500	-250
Loans	-1,398	-16,130	-15,473
<i>Of which:</i>			
1: Economic & Business Development	-1,398	-16,130	-15,473
Total Programme	-2,728	-23,040	-17,431
Voted Capital AME	-172,381	-159,541	-142,899
Programme			
Loans	-172,381	-159,541	-142,899
<i>Of which:</i>			
11: Student Support	-172,381	-159,541	-142,899
Total Programme	-172,381	-159,541	-142,899
Total Voted Capital Income	-175,109	-182,581	-160,330

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

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

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-1,057	-337	-6,485	-3,000
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-1,682	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-1,057	-337	-8,167	-3,000

Detailed description of CFER sources

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Economic & Business Development	-	-	-891	-171	-3,510	-1,457
<i>Of which:</i>						
Refunds/Recoupments	-	-	-91	-91	-339	-339
Asset sales (Invest NI)	-	-	-800	-80	-1,423	-
Grant Repayments (Invest NI)	-	-	-	-	-1,748	-1,118
Employment & Skills	-	-	-	-	-1,102	-57
<i>Of which:</i>						
Further Education Colleges recoupment	-	-	-	-	-1,045	-
Further Education recoupment	-	-	-	-	-57	-57
Student Support & Higher Education	-	-	-4	-4	-1,486	-1,486
<i>Of which:</i>						
Refunds/Recoupments	-	-	-4	-4	-1,486	-1,486
Regulation & Regulatory Services	-	-	-162	-162	-98	-
<i>Of which:</i>						
Fees & Charges	-	-	-162	-162	-98	-
Annually Managed Expenditure						
Student Support (AME)	-	-	-	-	-1,971	-
<i>Of which:</i>						
Interest Receivable	-	-	-	-	-289	-
Loan Receipts	-	-	-	-	-1,682	-
Total	-	-	-1,057	-337	-8,167	-3,000

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Accounting Officer: Mike Brennan

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:

Dr Jonathon Heggarty	Stranmillis University College
Barry Neilson	Construction Industry Training Board Northern Ireland
Richard Williams	NI Screen
Margaret Hearty	InterTradeIreland
Mel Chittock	Invest NI
John McGrillen	Tourism NI
Siobhan McManamy	Tourism Ireland Limited
Don Leeson	Labour Relations Agency
Noyona Chundur	Consumer Council NI
Robert Kidd	Health & Safety Executive NI
Louise Warde Hunter	Belfast Metropolitan College
Mel Higgins	Northern Regional College
Leo Murphy	North West Regional College
Ken Webb	South Eastern Regional College
Brian Doran	Southern Regional College
Celine McCartan	South West College

Mike Brennan 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.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
1,12	Invest Northern Ireland	132,953	32,238	113,798
1,14	Northern Ireland Screen	18,730	40	18,040
2,14	NI Tourist Board	36,661	1,750	35,500
3,14	Construction Industry Training Board NI	754	224	1
3,13	Further Education	262,236	36,978	256,057
4,14	Higher Education	7,562	365	5,333
5,14	Tourism Ireland Ltd	-3,210	190	-
6,14	InterTradeIreland Ltd	4,216	162	3,914
7	Consumer Council for NI	1,771	-	1,745
7	Labour Relations Agency	4,646	55	4,437
7	Health & Safety Executive	862	20	787
Total		467,181	72,022	439,612

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p>The two main legal challenges in respect of the Non-Domestic Renewable Heat Incentive (RHI) Scheme relate to the introduction of the Northern Ireland (Regional Rates and Energy) Act 2019 and earlier 2017 Regulations. Following successful defence of these judicial reviews, appeal hearings in relation to both were heard together over three days commencing 30 May 2022. The Court of Appeal delivered judgment on 21 February 2023, dismissing both appeals. Applications for further appeal, to the Supreme Court, have been submitted. The ultimate outcome is difficult to predict and likely will not be known for some time, however if challenges were to be successful then there could be a significant impact. In January 2020, the New Decade, New Approach (NDNA) document included a specific commitment to closure of RHI and replacement with a scheme which effectively cuts carbon emissions. The Department launched a public consultation in February 2021 which sought views on options for the future of the Non-Domestic RHI Scheme. The final decision on the future of the Scheme will be taken by the Executive collectively, informed by the outcome of the consultation and legal advice.</p>	Unquantifiable
<p>On 1 August 2011, a ten year fixed rate loan of £175m, at a rate of 2.02%, was issued to the Presbyterian Mutual Society Limited (in Administration).</p> <p>In prior years, DfE have included any projected shortfalls as a contingent liability as the timing and final outturn were fluid, however as the scheme draws closer to the end the Joint Supervisors have estimated that the final shortfall may be £12.8m. DfE have recognised the Expected Credit Loss in line with the requirements of IFRS 9 and reduced the carrying value of the investment by £12.8m.</p> <p>The Joint Supervisors have also alluded to potential upsides which may reduce this final shortfall however any potential shortfall is contingent upon further benefits being realised as part of the liquidation process.</p> <p>The loan facility agreement with DfE was for a period of ten years and was due to cease in November 2020, however the UK lockdowns seriously impacted the planned sales strategy therefore on advice, a further two year extension to the loan facility was approved.</p> <p>In November 2022, it was agreed by the Department that a further period of six months be granted to allow for final realisations and closure steps to be taken by the Joint Supervisors of the PMS Scheme. This was executed by way of a Standstill Agreement which was in place for the six months ended 31 May 2023. A Demand Letter for repayment of the remaining loan balance was then issued by the Department to PMS on 1 June 2023, effectively moving PMS into the formal liquidation stage.</p>	127
<p>Abandoned Mines are vested in the Department under the Mineral Development Act (NI) 1969. Presently there are no issues with Abandoned Mines.</p>	Unquantifiable
<p>There are 110 outstanding litigation cases as at 31 March 2023. The estimated total potential liability is £0.7m.</p>	700

Main Estimate
2023-24

Department of
Education

Department of Education

Introduction

1. This Estimate provides the vision of the Department of Education, for “an education system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a focus on meeting their needs.”

Part I			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,579,091,000	-	2,579,091,000
Capital	220,618,000	-2,000,000	218,618,000
Annually Managed Expenditure			
Resource	304,211,000	-	304,211,000
Capital	-	-	-
Total Net Budget			
Resource	2,883,302,000	-	2,883,302,000
Capital	220,618,000	-2,000,000	218,618,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	2,937,636,000	2,937,636,000	

Amounts required in the year ending 31 March 2024 for expenditure by the Department of Education on:

Departmental Expenditure Limit:

Expenditure arising from:

Pre-school, primary and secondary school education (including library and support services for schools and pupils), the youth service, children's services, childcare services, community relations measures for young people, and other related services; services for children, young people and families; departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for certain services (including for core and school-related administration); grants and grants-in-aid to other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; repayments of grants; payments under the European Union Programme for Peace and Reconciliation; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; actions associated with the provision of free period products; other non-cash items.

Income arising from:

Administration and programme income in support of its objectives including: the sale of goods and services by the Department (including publications), its Executive Agencies, its arm's length bodies, and other partner organisations; sale of research publications; receipts from other government departments and other sources (including the EU) in connection with a range of educational, training, youth support, student finance provision, children and family programmes with common objectives, and initiatives in the UK and overseas; sales receipts and profits from departmental or ALB properties, equipment or other assets (including some repayment of proceeds of sale); repayments of grants, repayments of loans, receipts associated with the closure of departmental ALBs, and recoveries from services provided to Sure Start; the general administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff, the disposal of surplus assets, charges for accommodation, and sale of goods and services.

Part I *(continued)*

Annually Managed Expenditure:*Expenditure arising from:*

Take up and maintenance of departmental and ALB's provisions and associated non-cash items including but not restricted to: bad debts, impairments, tax and pension costs for the Department, its ALBs and payment of corporation tax.

Income arising from:

Non-cash accounting adjustments; interest and dividends and income from disposal of financial assets.

The **Department of Education** will account for this Estimate.

Part II: Subhead detail**£'000**

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net	Net				
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
20,233	-127	20,106	2,578,634	-19,649	2,558,985	2,579,091	220,618	-	220,618	2,650,242	217,167
<i>Of which:</i>											
1: Delegated School Budgets											
-	-	-	1,389,279	-	1,389,279	1,389,279	-	-	-	1,428,568	-
<i>Of which:</i>											
<i>Budgets delegated to controlled and maintained schools (ALB - Net)</i>											
-	-	-	1,056,252	-	1,056,252	1,056,252	-	-	-	1,087,865	-
<i>Budgets delegated to grant maintained schools (ALB - Net)</i>											
-	-	-	79,498	-	79,498	79,498	-	-	-	81,330	-
<i>Budgets delegated to voluntary grammar schools (ALB - Net)</i>											
-	-	-	253,529	-	253,529	253,529	-	-	-	259,373	-
2: Education Authority Grants											
-	-	-	832,081	-	832,081	832,081	-	-	-	880,150	-
<i>Of which:</i>											
<i>Education Authority special educational needs (ALB - Net)</i>											
-	-	-	437,841	-	437,841	437,841	-	-	-	414,519	-
<i>Education Authority transport (excluding SEN Transport) (ALB - Net)</i>											
-	-	-	49,244	-	49,244	49,244	-	-	-	58,161	-
<i>Education Authority schools meals (ALB - Net)</i>											
-	-	-	52,857	-	52,857	52,857	-	-	-	62,429	-
<i>Other Education Authority activities in support of Education (ALB - Net)</i>											
-	-	-	292,139	-	292,139	292,139	-	-	-	345,041	-
3: Education Authority and Schools Specific Funds											
-	-	-	255,895	-19,106	236,789	236,789	-	-	-	184,812	-
<i>Of which:</i>											
<i>Education Authority specific funds (ALB - Net)</i>											
-	-	-	247,761	-	247,761	247,761	-	-	-	184,462	-
<i>Schools specific funds (ALB - Net)</i>											
-	-	-	676	-	676	676	-	-	-	1,026	-

Part II: Subhead detail**£'000**

2023-24 Plans							2022-23 Provisions				
Administration			Resources				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<i>Peace Plus/Peace IV funds</i>											
-	-	-	7,458	-6,330	1,128	1,128	-	-	-	364	-
<i>Other External Funding</i>											
-	-	-	-	-12,776	-12,776	-12,776	-	-	-	-1,040	-
4: Other Education Services											
19,518	-	19,518	47,450	-88	47,362	66,880	-	-	-	78,052	-
<i>Of which:</i>											
<i>Council for the Curriculum, Examinations and Assessment (ALB - Net)</i>											
-	-	-	19,574	-	19,574	19,574	-	-	-	25,581	-
<i>Council for Catholic Maintained Schools (ALB - Net)</i>											
-	-	-	3,588	-	3,588	3,588	-	-	-	3,974	-
<i>Comhairle na Gaelscolaíochta (ALB - Net)</i>											
-	-	-	681	-	681	681	-	-	-	915	-
<i>General Teaching Council for Northern Ireland (ALB - Net)</i>											
-	-	-	198	-	198	198	-	-	-	129	-
<i>Middletown Centre for Autism (ALB - Net)</i>											
-	-	-	1,311	-	1,311	1,311	-	-	-	1,345	-
<i>Northern Ireland Council for Integrated Education (ALB - Net)</i>											
-	-	-	570	-	570	570	-	-	-	668	-
<i>Youth Council for Northern Ireland (ALB - Net)</i>											
-	-	-	1	-	1	1	-	-	-	1	-
<i>Other Education Services</i>											
19,518	-	19,518	21,527	-88	21,439	40,957	-	-	-	45,439	-
5: Early Years Provision											
-	-	-	23,146	-	23,146	23,146	-	-	-	34,436	-
6: Youth and Community Relations											
-	-	-	28,040	-	28,040	28,040	-	-	-	40,642	-

Part II: Subhead detail**£'000**

2023-24 Plans							2022-23 Provisions				
Administration			Resources				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
7: Capital											
715	-127	588	2,743	-455	2,288	2,876	220,618	-	220,618	3,582	217,167
<i>Of which:</i>											
<i>Major Works</i>											
-	-	-	-	-	-	-	74,069	-	74,069	-	49,689
<i>School Enhancement Programme</i>											
-	-	-	-	-	-	-	6,581	-	6,581	-	5,330
<i>Minor Works</i>											
-	-	-	-	-	-	-	56,043	-	56,043	-	92,645
<i>Youth</i>											
-	-	-	-	-	-	-	-	-	-	-	1,738
<i>Other Activities to Support Capital Investment</i>											
715	-127	588	2,743	-455	2,288	2,876	83,925	-	83,925	3,582	67,765
Non-voted expenditure											
-	-	-	-	-	-	-	-	-2,000	-2,000	-	-5,184
<i>Of which:</i>											
8: Consolidated Funds Extra Receipts											
-	-	-	-	-	-	-	-	-2,000	-2,000	-	-5,184
Total Spending in DEL											
20,233	-127	20,106	2,578,634	-19,649	2,558,985	2,579,091	220,618	-2,000	218,618	2,650,242	211,983
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	304,211	-	304,211	304,211	-	-	-	282,301	-

Part II: Subhead detail**£'000**

2023-24 Plans							2022-23 Provisions				
Administration			Resources				Capital			Resources	Capital
			Programme			Net				Net	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
<i>Of which:</i>											
9: Provisions											
-	-	-	167,890	-	167,890	167,890	-	-	-	151,990	-
<i>Of which:</i>											
<i>Education Authority (ALB - Net)</i>											
-	-	-	163,414	-	163,414	163,414	-	-	-	147,394	-
<i>Other ALBs (Net)</i>											
-	-	-	4,226	-	4,226	4,226	-	-	-	4,091	-
<i>Departmental</i>											
-	-	-	250	-	250	250	-	-	-	505	-
10: Depreciation and Impairment											
-	-	-	136,221	-	136,221	136,221	-	-	-	130,161	-
<i>Of which:</i>											
<i>Education Authority (ALB - Net)</i>											
-	-	-	134,927	-	134,927	134,927	-	-	-	129,155	-
<i>Other ALBs (Net)</i>											
-	-	-	6	-	6	6	-	-	-	6	-
<i>Departmental</i>											
-	-	-	1,288	-	1,288	1,288	-	-	-	1,000	-
11: Other AME (including Disposal of Assets)											
-	-	-	100	-	100	100	-	-	-	150	-
<i>Of which:</i>											
<i>Education Authority (ALB - Net)</i>											
-	-	-	100	-	100	100	-	-	-	150	-
Total Spending in AME											
-	-	-	304,211	-	304,211	304,211	-	-	-	282,301	-
Total for Estimate											
20,233	-127	20,106	2,882,845	-19,649	2,863,196	2,883,302	220,618	-2,000	218,618	2,932,543	211,983
<i>Of which:</i>											
Voted Expenditure											
20,233	-127	20,106	2,882,845	-19,649	2,863,196	2,883,302	220,618	-	220,618	2,932,543	217,167
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-2,000	-2,000	-	-5,184

Part II: Resource to cash reconciliation £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	2,883,302	2,932,543	2,761,930
Net Capital Requirement	218,618	211,983	209,167
Accruals to cash adjustments	-166,284	-220,327	-229,902
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-2,826,433	-2,861,086	-2,688,747
Remove voted capital	-207,432	-213,709	-208,600
Add cash grant-in-aid	2,850,193	2,836,852	2,666,267
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,362	-1,879	-744
New provisions and adjustments to previous provisions	-250	-535	4
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-1,641
Increase (-) / Decrease (+) in creditors	20,000	20,000	3,538
Use of provisions	-	30	21
Removal of non-voted budget items	2,000	5,184	6,521
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	2,000	5,184	6,521
Net Cash Requirement	2,937,636	2,929,383	2,747,716

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	20,233	20,978	17,775
<i>Less:</i>			
Administration DEL Income	-127	-127	-136
Net Administration Costs	20,106	20,851	17,639
Gross Programme Costs	2,882,845	2,929,077	2,762,125
<i>Less:</i>			
Programme DEL Income	-19,649	-16,488	-16,500
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	2,863,196	2,912,589	2,745,625
Net expenditure for the year (Accounts)	2,883,302	2,933,440	2,763,264
<i>Of which:</i>			
Resource DEL	2,579,091	2,650,242	2,501,427
Capital DEL	-	897	1,334
Resource AME	304,211	282,301	260,503
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	-	-897	-1,334
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	2,883,302	2,932,543	2,761,930
<i>Of which:</i>			
Resource DEL	2,579,091	2,650,242	2,501,427
Resource AME	304,211	282,301	260,503
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	2,883,302	2,932,543	2,761,930

Part III: Note B - Analysis of Departmental Income

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-19,776	-16,615	-16,636
Administration			
Other Income	-127	-127	-136
<i>Of which:</i>			
7: Capital	-127	-127	-136
Total Administration	-127	-127	-136
Programme			
EU Grants Received	-6,330	-2,066	-2,383
<i>Of which:</i>			
3: Education Authority and Schools Specific Funds	-6,330	-2,066	-2,383
Other Grants	-12,776	-12,776	-12,274
<i>Of which:</i>			
3: Education Authority and Schools Specific Funds	-12,776	-12,776	-12,274
Other Income	-543	-1,646	-1,843
<i>Of which:</i>			
3: Education Authority and Schools Specific Funds	-	-1,093	-1,162
4: Other Education Services	-88	-98	-101
7: Capital	-455	-455	-580
Total Programme	-19,649	-16,488	-16,500
Total Voted Resource Income	-19,776	-16,615	-16,636
Voted Capital DEL	-	-	-62
Programme			
Other Grants	-	-	-62
<i>Of which:</i>			
7: Capital	-	-	-62
Total Programme	-	-	-62
Total Voted Capital Income	-	-	-62

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

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

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-789	-789
Income in budgets surrendered to the Consolidated Fund (capital)	-2,000	-2,000	-5,184	-5,184	-5,732	-5,732
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-2,000	-2,000	-5,184	-5,184	-6,521	-6,521

Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Other Education Services	-	-	-	-	-789	-789
<i>Of which:</i>						
Miscellaneous CFERs	-	-	-	-	-789	-789
Capital	-2,000	-2,000	-5,184	-5,184	-5,732	-5,732
<i>Of which:</i>						
Education Authority - Capital Receipts	-2,000	-2,000	-4,506	-4,506	-5,030	-5,030
Voluntary and Grant Maintained Integrated Schools - Capital Receipts	-	-	-678	-678	-702	-702
Total	-2,000	-2,000	-5,184	-5,184	-6,521	-6,521

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: Dr Mark Browne

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:

Sara Long	Education Authority
Ian Gallagher	General Teaching Council for Northern Ireland
Maria Thomasson	Comhairle na Gaelscolaíochta
Eugene O'Neill	Council for Catholic Maintained Schools
Gerry Campbell	Council for the Curriculum, Examinations and Assessment
Roisin Marshall	Northern Ireland Council for Integrated Education
Jim Lennon	Middletown Centre for Autism Ltd

Dr Mark Browne 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.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
1,2,3,6,7,9	Education Authority Voluntary and Grant Maintained	2,436,522	153,491	2,416,292
1,2,3,7	Integrated Schools Council for the Curriculum, Examinations and Assessment	359,756	53,941	406,693
4,7,9	Council for Catholic Maintained Schools	22,611	-	20,544
4,7,9	Middletown Centre for Autism Ltd	4,288	-	3,766
4,7,9	Comhairle na Gaelscolaíochta	1,474	-	1,376
4,7,9	Northern Ireland Council for Integrated Education	826	-	715
4,7,9	General Teaching Council for Northern Ireland	594	-	598
4,7,9	Youth Council for Northern Ireland	361	-	208
4		1	-	1
Total		2,826,433	207,432	2,850,193

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
A number of proceedings have been initiated against the Department and its Arm's Length Bodies in respect of public employers liability and employment tribunal cases.	397
Northern Ireland Council for Integrated Education and Comhairle na Gaelscolaíochta have contingent liabilities to repay revenue grants received, if certain conditions are not fulfilled.	Unquantifiable

Main Estimate 2023-24

Department of
Education - Teachers'
Superannuation

Department of Education – Teachers’ Superannuation

Introduction

1. This Estimate provides for expenditure by the Department of Education to cover changes in the value of the Teachers’ Superannuation Scheme liabilities and Interest on Scheme liabilities.

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	875,541,000	-	875,541,000
Capital	-	-	-
Total Net Budget			
Resource	875,541,000	-	875,541,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-2,079,000	-	-2,079,000
Capital	-	-	-
Net cash requirement	149,746,000		149,746,000

Amounts required in the year ending 31 March 2024 for expenditure by the Department of Education on:

Annually Managed Expenditure:*Expenditure arising from:*

Pensions, allowances, gratuities etc; certain payments to the Northern Ireland National Insurance Fund; certain payments in respect of premature retirement compensation made to members of the scheme and on behalf of their employers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; other non-cash items.

Income arising from:

Employer and employee contributions; transfers into the Northern Ireland Teachers' Pension Scheme; certain receipts from the state pension scheme; certain payments received from specific government funds set up to facilitate early retirement initiatives.

Non-Budget Expenditure:*Income arising from:*

Payments from the Department for the Economy in relation to the added years compensation element paid to teachers and lecturers who retired prematurely from Further Education colleges.

The **Department of Education** will account for this Estimate.

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions				
Resources				Capital			Resources	Capital			
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net						
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	1,262,000	-386,459	875,541	875,541	-	-	-	915,691	-
<i>Of which:</i>											
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation											
-	-	-	1,262,000	-386,459	875,541	875,541	-	-	-	915,691	-
Total Spending in AME											
-	-	-	1,262,000	-386,459	875,541	875,541	-	-	-	915,691	-
Non-Budget spending											
Voted expenditure											
-	-	-	-	-2,079	-2,079	-2,079	-	-	-	-2,079	-
<i>Of which:</i>											
2: Premature Retirement Compensation - Receipts											
-	-	-	-	-2,079	-2,079	-2,079	-	-	-	-2,079	-
Total Non-Budget Spending											
-	-	-	-	-2,079	-2,079	-2,079	-	-	-	-2,079	-
Total for Estimate											
-	-	-	1,262,000	-388,538	873,462	873,462	-	-	-	913,612	-
<i>Of which:</i>											
Voted Expenditure											
-	-	-	1,262,000	-388,538	873,462	873,462	-	-	-	913,612	-
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation			£'000
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	873,462	913,612	705,160
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-723,716	-782,170	-612,384
<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	-	-	-
New provisions and adjustments to previous provisions	-1,262,000	-1,275,000	-1,065,440
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	5,000	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	533,284	487,830	453,056
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	149,746	131,442	92,776

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Programme Costs	1,262,000	1,275,000	1,065,440
<i>Of which:</i>			
Increases in liability	916,000	915,000	813,440
Interest on scheme liability	346,000	360,000	252,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-380,459	-354,309	-357,786
Transfers in	-6,000	-5,000	-440
Other income	-	-	-
Non-Budget Income	-2,079	-2,079	-2,054
Net Programme Costs	873,462	913,612	705,160
Net expenditure for the year (Accounts)	873,462	913,612	705,160
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	875,541	915,691	707,214
Capital AME	-	-	-
Non-Budget	-2,079	-2,079	-2,054
<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	2,079	2,079	2,054
Total Resource Budget	875,541	915,691	707,214
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	875,541	915,691	707,214
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-2,079	-2,079	-2,054
Total Resource (Estimate)	873,462	913,612	705,160

Part III: Note B - Analysis of Departmental Income £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource AME	-386,459	-359,309	-358,226
Programme			
Pensions	-386,459	-359,309	-358,226
<i>Of which:</i>			
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation	-386,459	-359,309	-358,226
Total Programme	-386,459	-359,309	-358,226
Total Voted Resource Income	-386,459	-359,309	-358,226
Voted Non-Budget			
Programme			
Repayments	-2,079	-2,079	-2,054
<i>Of which:</i>			
2: Premature Retirement Compensation – Receipts	-2,079	-2,079	-2,054
Total Programme	-2,079	-2,079	-2,054
Total Voted Non-Budget Income	-2,079	-2,079	-2,054

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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: Dr Mark Browne

Dr Mark Browne 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 (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.

**Main Estimate
2023-24**

Department of Finance

Department of Finance

Introduction

1. The aim of the Department of Finance is to help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.

Part I	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	210,166,000	-9,570,000	200,596,000
Capital	37,908,000	-	37,908,000
Annually Managed Expenditure			
Resource	11,604,000	-	11,604,000
Capital	-	-	-
Total Net Budget			
Resource	221,770,000	-9,570,000	212,200,000
Capital	37,908,000	-	37,908,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	219,350,000		219,350,000

Amounts required in the year ending 31 March 2024 for expenditure by the Department of Finance on:

Departmental Expenditure Limit:

Expenditure arising from:

Finance, procurement and policy including Public Sector Reform; Business Consultancy Services; Construction and Procurement Delivery; the Departmental Solicitor's Office; Internal Audit Services; NICS shared services for personnel, finance, ICT including cyber security, training, digital transformation and service related administration costs; NICS Accommodation Services including for the wider public sector; receipt of grants; the administration of centralised funds; services provided by the Northern Ireland Statistics and Research Agency and Land and Property Services; grants to district councils; net operational and programme costs of the Special European Union Programmes Body; payment and income under the European Union structural funds programmes; operational costs of the Fiscal Council; the sponsorship and provision of secretariats in respect of other independent bodies; funding to support the Boardroom Apprentice Programme; other common services; settlement of NICS equal pay claims; 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; UK COVID-19 Inquiry activities; severance payments; compensation payments; other non-cash items.

Income arising from:

Recovery of administration costs and other associated costs, from other Departments, other bodies and the public including charges for seconded staff; costs of legal services; Construction and Procurement Delivery services; charges levied by Northern Ireland Statistics and Research Agency; fees for Land and Property Services; NICS Accommodation Services; NICS Shared Services for personnel, finance, ICT and training; European Union income; other grants and other centralised service charges; the disposal of assets.

Part I *(continued)*

Annually Managed Expenditure:*Expenditure arising from:*

Depreciation and impairments due to revaluation of assets and the office estate; creation and revaluation of provisions including for legal cases and dilapidation costs; Special European Union Programmes Body pension liabilities; other non-cash items.

The **Department of Finance** will account for this Estimate.

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions				
Resources				Capital			Resources	Capital			
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
248,977	-85,507	163,470	107,844	-61,148	46,696	210,166	37,908	-	37,908	242,614	32,337
<i>Of which:</i>											
1: Finance, Procurement and Policy											
48,458	-28,105	20,353	642	-	642	20,995	65	-	65	23,454	351
2: NICS Shared Services											
125,170	-49,450	75,720	144	-	144	75,864	13,732	-	13,732	81,467	11,584
3: Northern Ireland Statistics and Research Agency											
2,414	-129	2,285	33,146	-19,856	13,290	15,575	4,529	-	4,529	15,716	1,566
4: Land and Property Services											
2,646	-275	2,371	68,702	-37,060	31,642	34,013	6,388	-	6,388	56,486	4,158
5: EU Programmes											
-	-	-	5,210	-4,232	978	978	-	-	-	624	-
<i>Of which:</i>											
<i>EU Peace Programmes</i>											
-	-	-	4,093	-3,283	810	810	-	-	-	291	-
<i>EU Community Initiatives</i>											
-	-	-	1,117	-949	168	168	-	-	-	333	-
6: Special EU Programmes Body (ALB - Net)											
1,786	-	1,786	-	-	-	1,786	20	-	20	1,786	26
7: Accommodation Services											
68,503	-7,548	60,955	-	-	-	60,955	13,174	-	13,174	63,081	14,652
Non-voted expenditure											
-	-	-	-	-9,570	-9,570	-9,570	-	-	-	-9,570	-

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Capital		
1	2	3	4	5	6	7	8	9	10	11	12
<i>Of which:</i>											
8: Land and Property Services											
-	-	-	-	-9,570	-9,570	-9,570	-	-	-	-9,570	-
Total Spending in DEL											
248,977	-85,507	163,470	107,844	-70,718	37,126	200,596	37,908	-	37,908	233,044	32,337
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	11,604	-	11,604	11,604	-	-	-	10,484	12,663
<i>Of which:</i>											
9: Provisions - Departmental											
-	-	-	2,010	-	2,010	2,010	-	-	-	890	12,663
10: Depreciation - Departmental											
-	-	-	9,394	-	9,394	9,394	-	-	-	9,394	-
11: Special EU Programmes Body (ALB - Net)											
-	-	-	200	-	200	200	-	-	-	200	-
Total Spending in AME											
-	-	-	11,604	-	11,604	11,604	-	-	-	10,484	12,663
Total for Estimate											
248,977	-85,507	163,470	119,448	-70,718	48,730	212,200	37,908	-	37,908	243,528	45,000
<i>Of which:</i>											
Voted Expenditure											
248,977	-85,507	163,470	119,448	-61,148	58,300	221,770	37,908	-	37,908	253,098	45,000
Non-voted Expenditure											
-	-	-	-	-9,570	-9,570	-9,570	-	-	-	-9,570	-

Part II: Resource to cash reconciliation	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	212,200	243,528	322,832
Net Capital Requirement	37,908	45,000	32,541
Accruals to cash adjustments	-40,328	-48,139	79,025
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,986	-1,986	-2,237
Remove voted capital	-20	-26	-24
Add cash grant-in-aid	1,160	1,125	978
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-62,472	-63,799	-34,849
New provisions and adjustments to previous provisions	-2,010	-14,673	550
Prior Period Adjustments	-	-	-
Other non-cash items	-	-9,900	-7,749
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	40,000	-17,580
Increase (-) / Decrease (+) in creditors	25,000	-	139,867
Use of provisions	-	1,120	69
Removal of non-voted budget items	9,570	9,570	8,935
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	9,570	9,570	8,935
Net Cash Requirement	219,350	249,959	443,333

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	248,977	255,993	233,684
<i>Less:</i>			
Administration DEL Income	-85,507	-85,507	-74,888
Net Administration Costs	163,470	170,486	158,796
Gross Programme Costs	119,523	143,114	232,736
<i>Less:</i>			
Programme DEL Income	-61,148	-60,452	-60,285
Programme AME Income	-	-	-
Non-Budget Income	-	-163	-69
Net Programme Costs	58,375	82,499	172,382
Net expenditure for the year (Accounts)	221,845	252,985	331,178
<i>Of which:</i>			
Resource DEL	210,166	242,614	330,551
Capital DEL	75	50	240
Resource AME	11,604	10,484	456
Capital AME	-	-	-
Non-Budget	-	-163	-69
<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	-75	-50	-240
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	163	69
Other adjustments	-9,570	-9,570	-8,175
Total Resource Budget	212,200	243,528	322,832
<i>Of which:</i>			
Resource DEL	200,596	233,044	322,376
Resource AME	11,604	10,484	456
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	212,200	243,528	322,832

Part III: Note B - Analysis of Departmental Income £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-146,655	-145,959	-134,413
Administration			
Sales of Goods and Services	-85,507	-85,507	-74,888
<i>Of which:</i>			
1: Finance, Procurement and Policy	-28,105	-28,105	-26,881
2: NICS Shared Services	-49,450	-49,450	-41,758
3: Northern Ireland Statistics and Research Agency	-129	-129	-
4: Land and Property Services	-275	-275	-258
7: Accommodation Services	-7,548	-7,548	-5,991
Total Administration	-85,507	-85,507	-74,888
Programme			
EU Grants Received	-4,232	-3,536	-3,485
<i>Of which:</i>			
5: EU Programmes	-4,232	-3,536	-3,485
Sales of Goods and Services	-56,916	-56,916	-56,040
<i>Of which:</i>			
3: Northern Ireland Statistics and Research Agency	-19,856	-19,856	-19,179
4: Land and Property Services	-37,060	-37,060	-36,861
Total Programme	-61,148	-60,452	-59,525
Total Voted Resource Income	-146,655	-145,959	-134,413
Voted Capital DEL	-	-	-767
Programme			
Sale of Assets	-	-	-767
<i>Of which:</i>			
2: NICS Shared Services	-	-	-394
7: Accommodation Services	-	-	-373
Total Programme	-	-	-767
Total Voted Capital Income	-	-	-767

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

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

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-760	-760
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-163	-163	-69	-69
Total	-	-	-163	-163	-829	-829

Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Land and Property Services	-	-	-	-	-	-
<i>Of which:</i>						
Rate Relief Refunds	-	-	-	-	-760	-760
Non-Budget						
Miscellaneous	-	-	-163	-163	-69	-69
Total	-	-	-163	-163	-829	-829

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

Accounting Officer:	Neil Gibson
Executive Agency Accounting Officer:	
Philip Wales	NI Statistics and Research Agency

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:	
Gina McIntyre	Special EU Programmes Body

Neil Gibson 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.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs) £'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
6, 11	Special EU Programmes Body	1,986	20	1,160
Total		1,986	20	1,160

Part III: Note G - Expenditure resting on the sole authority of the Budget Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act.

Section in Part II: Subhead Detail	Service	£'000
1	Fiscal Council ■	585
	Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Council in the absence of Legislation. Legislation will be brought forward in due course to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.	

Main Estimate 2023-24

Department
of Finance –
Superannuation and
Other Allowances

Department of Finance – Superannuation and Other Allowances

Introduction

1. This Estimate provides for expenditure by the Department of Finance to cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Civil Service Pension Arrangements, and payments to persons covered by the Civil Service Compensation Scheme (NI), and the Civil Service Injury Benefit Scheme (NI).

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,219,931,000	-	1,219,931,000
Capital	-	-	-
Total Net Budget			
Resource	1,219,931,000	-	1,219,931,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	98,110,000		98,110,000

Amounts required in the year ending 31 March 2024 for expenditure by the Department of Finance on:

Departmental Expenditure Limit:

Expenditure arising from:

Redundancy, early retirement and rechargeable injury costs to or in respect of persons covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

Income arising from:

Recovery of redundancy, early retirement and rechargeable injury payments made in respect of those covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

Annually Managed Expenditure:

Expenditure arising from:

Pensions, lump sums, transfers out, refunds, injury benefit, compensation, tax and gratuities to or in respect of persons covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI); 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; UK COVID-19 Inquiry activities; other non-cash items.

Income arising from:

Receipts of superannuation contributions in respect of employees and employers; transfer values received; recovery of contribution equivalent premiums; refunds of superannuation payments and repayment of taxation paid on behalf of scheme members; recovery of payments made in respect of those covered by the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

The **Department of Finance** will account for this Estimate.

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions					
Administration			Programme				Net Resources	Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	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												
-	-	-	15,000	-15,000	-	-	-	-	-	-	-	
<i>Of which:</i>												
1: Redundancy and Early Retirement Costs												
-	-	-	15,000	-15,000	-	-	-	-	-	-	-	
Total Spending in DEL												
-	-	-	15,000	-15,000	-	-	-	-	-	-	-	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	1,572,171	-352,240	1,219,931	1,219,931	-	-	-	696,500	-	
<i>Of which:</i>												
2: Pensions, Lump Sum and Gratuities												
-	-	-	1,572,171	-352,240	1,219,931	1,219,931	-	-	-	696,500	-	
Total Spending in AME												
-	-	-	1,572,171	-352,240	1,219,931	1,219,931	-	-	-	696,500	-	
Total for Estimate												
-	-	-	1,587,171	-367,240	1,219,931	1,219,931	-	-	-	696,500	-	
<i>Of which:</i>												
Voted Expenditure												
-	-	-	1,587,171	-367,240	1,219,931	1,219,931	-	-	-	696,500	-	
Non-voted Expenditure												
-	-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	1,219,931	696,500	525,629
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-1,121,821	-606,500	-465,832
<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	-	-	-
New provisions and adjustments to previous provisions	-1,572,171	-1,041,437	-852,007
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	13,643	1,775
Increase (-) / Decrease (+) in creditors	-	-	510
Use of provisions	450,350	421,294	383,890
Removal of non-voted budget items			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	98,110	90,000	59,797

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Programme Costs	1,587,171	1,056,437	855,763
<i>Of which:</i>			
Increases in liability	735,851	736,437	629,894
Interest on scheme liability	836,320	305,000	222,113
Other expenditure	15,000	15,000	3,756
<i>Less:</i>			
Contributions received	-348,740	-340,000	-320,967
Transfers in	-3,500	-4,937	-5,411
Other income	-15,000	-15,000	-3,756
Non-Budget Income	-	-	-
Net Programme Costs	1,219,931	696,500	525,629
Net expenditure for the year (Accounts)	1,219,931	696,500	525,629
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	1,219,931	696,500	525,629
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	1,219,931	696,500	525,629
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	1,219,931	696,500	525,629
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	1,219,931	696,500	525,629

Part III: Note B - Analysis of Departmental Income £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-15,000	-15,000	-3,756
Programme			
Other Income	-15,000	-15,000	-3,756
<i>Of which:</i>			
1: Redundancy and Early Retirement Costs	-15,000	-15,000	-3,756
Total Programme	-15,000	-15,000	-3,756
Voted Resource AME	-352,240	-344,937	-326,378
Programme			
Pensions	-352,240	-344,937	-326,378
<i>Of which:</i>			
2: Pensions, Lump Sum and Gratuities	-352,240	-344,937	-326,378
Total Programme	-352,240	-344,937	-326,378
Total Voted Resource Income	-367,240	-359,937	-330,134

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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: Neil Gibson

Neil Gibson 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 (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.

**Main Estimate
2023-24**

Department of Health

Department of Health

Introduction

1. The aim of the Department of Health is to protect and improve the health, wellbeing and public safety of the people of Northern Ireland through the provision of high quality health, social care, firefighting, rescue and fire safety services and the promotion of good health and wellbeing.

Part I	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	6,808,618,000	695,951,000	7,504,569,000
Capital	468,620,000	-	468,620,000
Annually Managed Expenditure			
Resource	482,381,000	-	482,381,000
Capital	-	-	-
Total Net Budget			
Resource	7,290,999,000	695,951,000	7,986,950,000
Capital	468,620,000	-	468,620,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	8,080,111,000		8,080,111,000

Amounts required in the year ending 31 March 2024 for expenditure by the Department of Health on:

Departmental Expenditure Limit:

Expenditure arising from:

Central expenditure on hospital, paramedic and ambulance services; community health services; family health services; social care services; public health and wellbeing programmes; fire and rescue services; training; European Union programmes; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; payments under Shared Island Funding; governmental response to the coronavirus COVID-19 pandemic; response to emerging health issues; grants to voluntary organisations and other bodies; payments to other government departments; services provided on behalf of other departments; repayment of grants; repayment of loans; reviews and inquiries; UK COVID-19 Inquiry activities; compensation, settlement of legal claims and ex-gratia payments; indemnities; payments from provisions; severance payments; administration; related services; profit or loss on disposal of assets; depreciation and impairments; write offs; bad debts; related expenditure; other non-cash items.

Net expenditure and non-cash items of Health and Social Care Trusts; Regional Business Services Organisation; Northern Ireland Blood Transfusion Service; Children's Court Guardian Agency for Northern Ireland; Northern Ireland Medical and Dental Training Agency; Northern Ireland Practice and Education Council for Nursing and Midwifery; Northern Ireland Social Care Council; Patient and Client Council; Health and Social Care Regulation and Quality Improvement Authority; Food Safety Promotion Board (known as safefood); The Institute of Public Health in Ireland Company Limited by Guarantee; Northern Ireland Fire and Rescue Service Board.

Part I (continued)

Income arising from:

Hospital, paramedic and ambulance services; social care services; family health services; sales of goods and services; grants; donations including donations of assets; receipts for joint, co-funded and other projects; receipts from other government departments and other sources including European Union; Shared Island Funding; research and development; licence fees; training services; sales of literature and training materials; conference fees; rental income; Lottery funding; repayment of grants; repayment of loans; interest and repayments on financial transaction capital loans; compensation and settlement of claims; disposals of assets; recoupment of salaries and associated costs for seconded staff; recovery of administration costs; pension contributions; related income; other sundry receipts.

Annually Managed Expenditure:

Expenditure arising from:

Creation and movement of provisions; non-cash items including but not restricted to depreciation and impairments; write offs; bad debts; 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; UK COVID-19 Inquiry activities; related expenditure and costs.

Net expenditure and non-cash items of Health and Social Care Trusts; Regional Business Services Organisation; Northern Ireland Blood Transfusion Service; Children's Court Guardian Agency for Northern Ireland; Northern Ireland Medical and Dental Training Agency; Northern Ireland Practice and Education Council for Nursing and Midwifery; Northern Ireland Social Care Council; Patient and Client Council; Health and Social Care Regulation and Quality Improvement Authority; Food Safety Promotion Board (known as safefood); The Institute of Public Health in Ireland Company Limited by Guarantee; Northern Ireland Fire and Rescue Service Board.

The **Department of Health** will account for this Estimate.

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 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											
41,325	-120	41,205	6,835,204	-67,791	6,767,413	6,808,618	474,182	-5,562	468,620	6,627,291	358,084
<i>Of which:</i>											
1: Hospital Services											
1,411	-	1,411	3,669,821	-5,745	3,664,076	3,665,487	295,221	-	295,221	3,442,233	202,034
2: Social Care Services											
4,276	-	4,276	1,477,068	-	1,477,068	1,481,344	-	-	-	1,516,454	572
3: Family Health Services - General Medical Services											
742	-	742	340,962	-20	340,942	341,684	12,090	-	12,090	339,433	19,080
4: Family Health Services - Pharmaceutical Services											
1,141	-	1,141	530,927	-	530,927	532,068	-	-	-	521,323	-
5: Family Health Services - Dental Services											
131	-	131	138,845	-20,811	118,034	118,165	-	-	-	111,254	-
6: Family Health Services - Ophthalmic Services											
744	-	744	23,940	-	23,940	24,684	-	-	-	24,051	-
7: Health Support Services											
29,793	-120	29,673	333,755	-34,913	298,842	328,515	112,204	-2,500	109,704	371,593	89,932
8: Public Health Services											
2,458	-	2,458	99,610	-6,302	93,308	95,766	16,150	-3,062	13,088	92,890	14,290
9: Ambulance and Paramedic Services											
13	-	13	126,045	-	126,045	126,058	12,209	-	12,209	116,121	6,365
10: Food Safety Promotion Board (ALB - Net)											
-	-	-	2,327	-	2,327	2,327	-	-	-	2,176	-
11: Fire and Rescue Services											
616	-	616	91,904	-	91,904	92,520	26,308	-	26,308	89,763	25,811
Non-voted expenditure											
-	-	-	695,951	-	695,951	695,951	-	-	-	916,955	-

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 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	
<i>Of which:</i>												
12: Health Services Financed by National Insurance Contributions												
-	-	-	695,951	-	695,951	695,951	-	-	-	916,955	-	
Total Spending in DEL												
41,325	-120	41,205	7,531,155	-67,791	7,463,364	7,504,569	474,182	-5,562	468,620	7,544,246	358,084	
<i>Of which:</i>												
<i>Central Expenditure</i>												
41,325	-120	41,205	1,382,207	-67,791	1,314,416	1,355,621	19,338	-5,562	13,776	1,297,747	14,562	
<i>Health and Social Care Trusts (ALBs - Net)</i>												
-	-	-	5,592,123	-	5,592,123	5,592,123	323,443	-	323,443	5,730,759	233,442	
<i>Regional Business Services Organisation (ALB - Net)</i>												
-	-	-	286,637	-	286,637	286,637	104,993	-	104,993	256,973	83,262	
<i>Northern Ireland Blood Transfusion Service (ALB - Net)</i>												
-	-	-	15,867	-	15,867	15,867	100	-	100	15,867	171	
<i>Children's Court Guardian Agency for Northern Ireland (ALB - Net)</i>												
-	-	-	4,757	-	4,757	4,757	-	-	-	4,714	68	
<i>Northern Ireland Medical and Dental Training Agency (ALB - Net)</i>												
-	-	-	140,016	-	140,016	140,016	-	-	-	131,439	26	
<i>Northern Ireland Practice and Education Council for Nursing and Midwifery (ALB - Net)</i>												
-	-	-	1,285	-	1,285	1,285	-	-	-	1,067	9	
<i>Northern Ireland Social Care Council (ALB - Net)</i>												
-	-	-	3,734	-	3,734	3,734	-	-	-	3,663	504	
<i>Patient and Client Council (ALB - Net)</i>												
-	-	-	2,063	-	2,063	2,063	-	-	-	2,062	10	
<i>Health and Social Care Regulation and Quality Improvement Authority (ALB - Net)</i>												
-	-	-	8,108	-	8,108	8,108	-	-	-	8,108	219	
<i>Food Safety Promotion Board (ALB - Net)</i>												
-	-	-	2,327	-	2,327	2,327	-	-	-	2,176	-	
<i>The Institute of Public Health in Ireland CLG (ALB - Net)</i>												
-	-	-	422	-	422	422	-	-	-	422	-	
<i>Northern Ireland Fire and Rescue Service Board (ALB - Net)</i>												
-	-	-	91,609	-	91,609	91,609	26,308	-	26,308	89,249	25,811	
<i>Note:</i>												
<i>Central Expenditure (above) includes European Union Programmes Interreg</i>												
-	-	-	11,240	-9,554	1,686	1,686	-	-	-	151	-	

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net				Net	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 Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	482,381	-	482,381	482,381	-	-	-	459,404	-
<i>Of which:</i>											
13: Central Expenditure											
-	-	-	6,143	-	6,143	6,143	-	-	-	2,670	-
14: Health and Social Care Trusts (ALBs - Net)											
-	-	-	348,268	-	348,268	348,268	-	-	-	367,217	-
15: Northern Ireland Fire and Rescue Service Board (ALB - Net)											
-	-	-	120,809	-	120,809	120,809	-	-	-	82,373	-
16: Other ALBs (Net)											
-	-	-	7,161	-	7,161	7,161	-	-	-	7,144	-
Total Spending in AME											
-	-	-	482,381	-	482,381	482,381	-	-	-	459,404	-
Total for Estimate											
41,325	-120	41,205	8,013,536	-67,791	7,945,745	7,986,950	474,182	-5,562	468,620	8,003,650	358,084
<i>Of which:</i>											
Voted expenditure											
41,325	-120	41,205	7,317,585	-67,791	7,249,794	7,290,999	474,182	-5,562	468,620	7,086,695	358,084
Non-voted Expenditure											
-	-	-	695,951	-	695,951	695,951	-	-	-	916,955	-

Part II: Resource to cash reconciliation			£'000
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	7,986,950	8,003,650	7,435,359
Net Capital Requirement	468,620	358,084	329,094
Accruals to cash adjustments	320,492	-255,642	-226,029
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-5,929,235	-5,706,461	-5,360,153
Remove voted capital	-454,844	-343,522	-305,725
Add cash grant-in-aid	6,672,543	5,749,336	5,444,000
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-8,564	-9,060	-5,062
New provisions and adjustments to previous provisions	-4,408	-3,608	-9,694
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	10,000	-28,926
Increase (-) / Decrease (+) in creditors	40,000	45,000	35,029
Use of provisions	-	2,673	4,502
Removal of non-voted budget items	-695,951	-916,955	-656,807
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-695,951	-916,955	-656,807
Net Cash Requirement	8,080,111	7,189,137	6,881,617

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	41,325	41,279	37,865
<i>Less:</i>			
Administration DEL Income	-120	-240	-240
Net Administration Costs	41,205	41,039	37,625
Gross Programme Costs	8,032,786	8,118,810	7,582,311
<i>Less:</i>			
Programme DEL Income	-70,853	-60,209	-59,455
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	7,961,933	8,058,601	7,522,856
Net expenditure for the year (Accounts)	8,003,138	8,099,640	7,560,481
<i>Of which:</i>			
Resource DEL	7,504,569	7,624,063	7,329,258
Capital DEL	16,188	16,173	17,396
Resource AME	482,381	459,404	213,827
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	-16,188	-16,173	-17,396
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-79,817	-107,726
Total Resource Budget	7,986,950	8,003,650	7,435,359
<i>Of which:</i>			
Resource DEL	7,504,569	7,544,246	7,221,532
Resource AME	482,381	459,404	213,827
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	7,986,950	8,003,650	7,435,359

Part III: Note B - Analysis of Departmental Income**£'000**

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-67,911	-57,380	-56,103
Administration			
Sales of Goods and Services	-120	-240	-240
<i>Of which:</i>			
7: Health Support Services	-120	-240	-240
Total Administration	-120	-240	-240
Programme			
EU Grants Received	-9,554	-856	-5,392
<i>Of which:</i>			
1: Hospital Services	-5,733	-206	-1,292
2: Social Care Services	-	-325	-2,050
7: Health Support Services	-955	-	-
8: Public Health Services	-2,866	-325	-2,050
Sales of Goods and Services	-58,217	-56,274	-48,677
<i>Of which:</i>			
1: Hospital Services	-12	-24,034	-21,582
2: Social Care Services	-	-8,444	-8,185
4: Family Health Services - Pharmaceutical Services	-	-	-25
5: Family Health Services - Dental Services	-20,811	-18,886	-13,536
7: Health Support Services	-33,958	-1,474	-1,813
8: Public Health Services	-3,436	-3,436	-3,536
Interest and Dividends	-20	-10	-14
<i>Of which:</i>			
3: Family Health Services - General Medical Services	-20	-10	-14
Other Grants	-	-	-1,780
<i>Of which:</i>			
7: Health Support Services	-	-	-1,780
Total Programme	-67,791	-57,140	-55,863
Total Voted Resource Income	-67,911	-57,380	-56,103
Voted Capital DEL	-5,562	-3,118	-3,999
Programme			
Sale of Assets	-2,500	-	-14
<i>Of which:</i>			
3: Family Health Services - General Medical Services	-	-	-14
7: Health Support Services	-2,500	-	-
Repayments	-	-49	-512
<i>Of which:</i>			
3: Family Health Services - General Medical Services	-	-49	-512
Other Grants	-3,062	-3,069	-3,473
<i>Of which:</i>			
3: Family Health Services - General Medical Services	-	-	-1,195
8: Public Health Services	-3,062	-3,069	-2,278
Total Programme	-5,562	-3,118	-3,999
Total Voted Capital Income	-5,562	-3,118	-3,999

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

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

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-119	-164
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-	-	-119	-164

Detailed description of CFER sources £'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Health Support Services	-	-	-	-	-119	-164
<i>Of which:</i>						
Non-retainable Resource Income	-	-	-	-	-	-
Total	-	-	-	-	-119	-164

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

Accounting Officer:	Peter May
Executive Agency Accounting Officer:	
Aidan Dawson	Regional Agency for Public Health and Social Well-being (Public Health Agency)

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:	
Dr Cathy Jack	Belfast Health and Social Care Trust
Jennifer Welsh	Northern Health and Social Care Trust
Roisin Coulter	South Eastern Health and Social Care Trust
Dr Maria O'Kane	Southern Health and Social Care Trust
Neil Guckian	Western Health and Social Care Trust
Michael Bloomfield	Northern Ireland Ambulance Service Health and Social Care Trust
Karen Bailey	Regional Business Services Organisation
Karin Jackson	Northern Ireland Blood Transfusion Service
Dawn Shaw	Children's Court Guardian Agency for Northern Ireland
Mark McCarey	Northern Ireland Medical and Dental Training Agency
Linda Kelly	Northern Ireland Practice and Education Council for Nursing and Midwifery
Patricia Higgins	Northern Ireland Social Care Council
Meadhbha Monaghan	Patient and Client Council
Briege Donaghy	Health and Social Care Regulation and Quality Improvement Authority
Andy Hearn	Northern Ireland Fire and Rescue Service Board
Dr Gary A Kearney	Food Safety Promotion Board (safefood)
Suzanne Costello	The Institute of Public Health in Ireland CLG

Peter May 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 (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.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs) £'000

Section in Part II: Subhead Detail	Body	Resources ⁽¹⁾	Capital ⁽¹⁾	Grant-in-Aid
1, 2, 3, 7, 8, 9, 12, 14	Health and Social Care Trusts ^{(2) (3)}	5,940,391	323,443	6,970,700
7, 16	Regional Business Services Organisation	293,742	104,993	208,808
1	Northern Ireland Blood Transfusion Service	15,867	100	750
2	Children's Court Guardian Agency for Northern Ireland	4,757	-	4,970
1	Northern Ireland Medical and Dental Training Agency	140,016	-	29,292
1	Northern Ireland Practice and Education Council for Nursing and Midwifery	1,285	-	1,523
2	Northern Ireland Social Care Council	3,734	-	3,552
7	Patient and Client Council	2,063	-	2,398
7	Health and Social Care Regulation and Quality Improvement Authority	8,108	-	8,318
10, 16	Food Safety Promotion Board (safefood)	2,383	-	1,961
8	The Institute of Public Health in Ireland CLG	422	-	422
11, 15	Northern Ireland Fire and Rescue Service Board ⁽⁴⁾	212,418	26,308	135,800
Total		6,625,186	454,844	7,368,494
<i>Of which:</i>				
Voted Expenditure ⁽⁵⁾		5,929,235	454,844	6,672,543
Non-voted Expenditure		695,951	-	695,951

⁽¹⁾ Estimates are prepared on a consolidated basis for the Departmental group eliminating intragroup transactions. Consequently the resource and capital allocations shown here on a consolidated basis may not align with the unconsolidated positions which will be reported in the accounts of individual bodies.

⁽²⁾ Health and Social Care Trusts comprise the Belfast Health and Social Care Trust, Northern Health and Social Care Trust, South Eastern Health and Social Care Trust, Southern Health and Social Care Trust, Western Health and Social Care Trust and the Northern Ireland Ambulance Service Health and Social Care Trust. Separate accounts are prepared by each organisation.

⁽³⁾ Includes non-voted expenditure in section 12 of the Part II: Subhead Detail and associated grant-in-aid payments funded from National Insurance Contributions under section 142 (9) of the Social Security Administration (Northern Ireland) Act 1992.

⁽⁴⁾ Includes income and expenditure of pension schemes.

⁽⁵⁾ Only the voted expenditure for which provision is being sought under the Budget Acts is adjusted for in the ALB section of the Part II: Resource to Cash Reconciliation table.

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p>The Department and its ALBs are exposed to a number of contingent liabilities that arise from several sources of litigation, such as clinical negligence, employment issues and judicial reviews, which are largely unquantifiable. The quantifiable element is disclosed based on the latest estimate.</p>	11,039
<p>There are also a number of indemnities and other similar guarantees including in relation to PFI facilities arrangements which are unquantifiable.</p>	Unquantifiable

Main Estimate 2023-24

Department of Health –
Health and Social Care
Pension Scheme

Department of Health - Health and Social Care Pension Scheme

Introduction

1. This Estimate provides for expenditure by the Department of Health on the Health and Social Care Pension Scheme.

Part I	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	993,428,000	-	993,428,000
Capital	-	-	-
Total Net Budget			
Resource	993,428,000	-	993,428,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	-129,672,000	-	-129,672,000

Amounts required in the year ending 31 March 2024 for expenditure by the Department of Health on:

Annually Managed Expenditure:

Expenditure arising from:

Pension payments, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions and compensation for early retirement to or in respect of persons engaged in health and social care or other approved employment; creation and movement in provisions; 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; UK COVID-19 Inquiry activities; related costs; other non-cash items.

Income arising from:

Employee and employer contributions; inward transfer values received; recovery of contribution equivalent premiums; refunds of payments; related income; other sundry receipts.

The **Department of Health** will account for this Estimate.

Part II: Subhead detail**£'000**

2023-24 Plans							2022-23 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	1,873,700	-880,272	993,428	993,428	-	-	-	2,038,789	-
<i>Of which:</i>											
1: Health and Social Care Pension Scheme											
-	-	-	1,873,700	-880,272	993,428	993,428	-	-	-	2,038,789	-
Total Spending in AME											
-	-	-	1,873,700	-880,272	993,428	993,428	-	-	-	2,038,789	-
Total for Estimate											
-	-	-	1,873,700	-880,272	993,428	993,428	-	-	-	2,038,789	-
<i>Of which:</i>											
Voted Expenditure											
-	-	-	1,873,700	-880,272	993,428	993,428	-	-	-	2,038,789	-
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation			£'000
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	993,428	2,038,789	1,647,929
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-1,123,100	-2,208,600	-1,889,476
<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	-	-	-
New provisions and adjustments to previous provisions	-1,873,700	-2,898,000	-2,446,879
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	50,000	53,000	-2,023
Increase (-) / Decrease (+) in creditors	-	-	10,387
Use of provisions	700,600	636,400	549,039
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-129,672	-169,811	-241,547

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Programme Costs	1,873,700	2,898,000	2,446,879
<i>Of which:</i>			
Increases in liability	898,100	2,216,200	2,006,879
Interest on scheme liability	975,600	681,800	440,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-863,972	-843,111	-792,008
Transfers in	-15,100	-14,700	-5,794
Other income	-1,200	-1,400	-1,148
Non-Budget Income	-	-	-
Net Programme Costs	993,428	2,038,789	1,647,929
Net expenditure for the year (Accounts)	993,428	2,038,789	1,647,929
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	993,428	2,038,789	1,647,929
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	993,428	2,038,789	1,647,929
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	993,428	2,038,789	1,647,929
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	993,428	2,038,789	1,647,929

Part III: Note B - Analysis of Departmental Income £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource AME	-880,272	-859,211	-798,950
Programme			
Other Income	-880,272	-859,211	-798,950
<i>Of which:</i>			
1: Health and Social Care Pension Scheme	-880,272	-859,211	-798,950
Total Programme	-880,272	-859,211	-798,950
Total Voted Resource Income	-880,272	-859,211	-798,950

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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: Peter May

Peter May 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.

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
The Health and Social Care Pension Scheme is exposed to a number of unquantifiable contingent liabilities that arise from legal cases and guarantees.	Unquantifiable

Main Estimate 2023-24

Department for
Infrastructure

Department for Infrastructure

Introduction

1. Through its focus on planning, water and transport, the Department for Infrastructure seeks to maintain and develop sustainable infrastructure that supports our economy, improves the quality of life for all and helps to tackle the climate emergency.

Part I			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	414,555,000	245,683,000	660,238,000
Capital	422,422,000	370,000,000	792,422,000
Annually Managed Expenditure			
Resource	176,789,000	32,439,000	209,228,000
Capital	33,500,000	-	33,500,000
Total Net Budget			
Resource	591,344,000	278,122,000	869,466,000
Capital	455,922,000	370,000,000	825,922,000
Non-Budget Expenditure			
Resource	331,343,000		331,343,000
Capital	225,000,000		225,000,000
Net cash requirement	1,410,821,000		1,410,821,000

Amounts required in the year ending 31 March 2024 for expenditure by the Department for Infrastructure on:

Departmental Expenditure Limit:

Expenditure arising from:

Design, construction and maintenance of roads, bridges, structures, walking and cycling infrastructure, footpaths, street lighting and car parks; costs associated with the operation of the Blue Badge Scheme; purchase of land, property, vehicles, ferries, plant, computer software, equipment and stores; supporting research in the development of new innovative digital solutions; public liability claims; compensation payments; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; costs associated with residents' parking improvement; restoration or promotion of the recreational or navigational use of any waterway; maintenance of designated watercourses and sea defences; reservoir operational issues including the maintenance of reservoirs in which the department has an interest; construction and maintenance of drainage and flood defence structures; protection of drainage function of all watercourses; implementation of The Water Environment (Floods Directive) Regulations (Northern Ireland) 2009; emergency response to flooding and Lead Government Department responsibilities; experimental work under the Drainage (Northern Ireland) Order 1973; enhancing community resilience to flooding; development of reservoir safety legislation and support for Drainage Council for Northern Ireland; Flood Risk Planning consultation advice; protection, restoration and bringing back into active use the Grade A listed Crumlin Road Gaol and the management of the St Lucia site; road safety services and promotion; driver licensing, driver and vehicle testing, transport licensing, enforcement and regulation; rail safety services; train driver licensing, railway operator licensing, issue of Commercial Bus Service Permits; costs incurred to facilitate the licensing and regulation of Goods Vehicle Operators; operation and maintenance of the Strangford Ferry; support for and grants in respect of the Rathlin Island ferry service and works to Ballycastle and Rathlin Harbours; support for air and sea ports; support for transport services including grants in respect of rail and road passenger services including fare concessions, fuel duty rebate, transport for people with disabilities, rural transport, shopmobility schemes, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; environmentally sustainable transport and related infrastructure including Active School Travel Programme, grants for greenways and active travel and grants for Blue-Green infrastructure; Ultra Low Emission Vehicle strategies; energy matters; planning services, support for strategic planning including grants, planning legislation and policy, governance and oversight of planning and plan making within local councils; transport planning and visioning; payments under European Union programmes; grants in respect of certain inland waterways; net cost of the management, maintenance, development and restoration of operational waterways of Waterways Ireland; the shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans;

Part I (continued)

consultants' and other fees; 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; UK COVID-19 Inquiry activities; administration costs; payments in relation to the holiday pay case; severance payments; related services including services to other departments; other non-cash items.

Income arising from:

Receipts for car parking charges; decriminalised parking enforcement; enforcement of moving traffic offences; residents parking; operation of the Blue Badge Scheme; various goods and services provided by Rivers; contribution to the water level management of the Lough Erne system; leases held by Rivers; dividend and loan interest on the investment in the trading fund function of the Driver and Vehicle Agency and other services provided; issue of commercial bus service permits; application and licensing fees for Goods Vehicle Operators; sponsorship for road safety publicity and from the sale of rights to use publicity campaigns; ferry charges for carriage of passengers and vehicles; street works inspection fees; fees charged to the construction industry and other bodies for laboratory services; charges and deposits retained for works carried out by, or at the request of, individuals or other bodies; private street inspections; developers' contributions; contributions in respect of Plugged in Places project; contributions in respect of the Active School Travel Programme; charges in respect of the use of waterways; planning applications/agreements and appeals; Crumlin Road Gaol; Mater Hospital car park; property certifications; compensation; income from Councils' contribution towards the new Planning Portal; services provided by the Department's Graphics Unit; the recoupment of salaries and associated costs for seconded staff; European Union income; Shared Island Fund income; related income; miscellaneous receipts.

Annually Managed Expenditure:

Expenditure arising from:

The creation, revaluation and release of provisions; depreciation and impairments due to the revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events; bad debts; net pension liabilities of Waterways Ireland.

Non-Budget Expenditure:

Expenditure arising from:

Payment of income subsidies, equity injections, grants and net lending to Northern Ireland Water Limited.

Income arising from:

Dividend and loan interest from Northern Ireland Water Limited.

The **Department for Infrastructure** will account for this Estimate.

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions					
Administration			Programme				Net Resources	Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	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												
83,656	-	83,656	345,804	-14,905	330,899	414,555	440,561	-18,139	422,422	404,013	498,472	
<i>Of which:</i>												
1: Roads, Rivers and Waterways												
69,310	-	69,310	203,111	-14,081	189,030	258,340	159,233	-	159,233	271,960	206,891	
<i>Of which:</i>												
<i>Roads</i>												
66,998	-	66,998	183,530	-14,081	169,449	236,447	142,678	-	142,678	249,337	182,460	
<i>Rivers</i>												
-	-	-	18,790	-	18,790	18,790	16,455	-	16,455	16,928	24,081	
<i>Ferry Services</i>												
-	-	-	409	-	409	409	-	-	-	-91	-	
<i>Inland Waterways</i>												
-	-	-	382	-	382	382	100	-	100	748	350	
<i>Central Policy and Other Services</i>												
2,312	-	2,312	-	-	-	2,312	-	-	-	5,038	-	
2: Waterways Ireland (ALB - Net)												
983	-	983	4,262	-	4,262	5,245	2,183	-	2,183	5,263	1,575	
3: Bus, Rail and Ports												
4,855	-	4,855	127,039	-524	126,515	131,370	275,525	-18,139	257,386	106,146	268,917	
<i>Of which:</i>												
<i>Ferry Services, Air and Sea Ports</i>												
-	-	-	1,122	-	1,122	1,122	-	-	-	4,095	-	
<i>Railway Services</i>												
-	-	-	97,593	-	97,593	97,593	207,437	-	207,437	42,347	185,241	
<i>Road Passenger Services</i>												
4,855	-	4,855	27,669	-	27,669	32,524	46,748	-	46,748	60,480	83,536	
<i>EU Interreg</i>												
-	-	-	-	-	-	-	21,340	-18,139	3,201	-	140	
<i>EU Peace Plus</i>												
-	-	-	655	-524	131	131	-	-	-	-	-	
<i>Support for Taxi and Coach Industries</i>												
-	-	-	-	-	-	-	-	-	-	-776	-	

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
4: Road Safety Services including DVA											
3,712	-	3,712	7,143	-	7,143	10,855	-	-	-	10,884	17,092
<i>Of which:</i>											
<i>Road Safety Services</i>											
3,712	-	3,712	4,605	-	4,605	8,317	-	-	-	7,083	224
<i>Driver and Vehicle Agency</i>											
-	-	-	2,538	-	2,538	2,538	-	-	-	3,801	16,868
5: Planning and Legacy Sites											
2,790	-	2,790	4,249	-300	3,949	6,739	620	-	620	7,917	1,780
<i>Of which:</i>											
<i>Planning and Policy</i>											
2,790	-	2,790	4,111	-300	3,811	6,601	620	-	620	7,493	1,630
<i>Reinvestment and Reform</i>											
-	-	-	138	-	138	138	-	-	-	424	150
6: Water and Sewerage											
2,006	-	2,006	-	-	-	2,006	3,000	-	3,000	1,843	2,217
Non-voted expenditure											
-	-	-	245,850	-167	245,683	245,683	370,000	-	370,000	246,106	298,551
<i>Of which:</i>											
7: Consolidated Fund Extra Receipts (CFERs)											
-	-	-	-	-	-	-	-	-	-	-119	-
8: National Fund Loan											
-	-	-	167	-167	-	-	-	-	-	-	8,961
9: Northern Ireland Water Limited											
-	-	-	245,683	-	245,683	245,683	370,000	-	370,000	246,225	289,590
Total Spending in DEL											
83,656	-	83,656	591,654	-15,072	576,582	660,238	810,561	-18,139	792,422	650,119	797,023
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
2,161	-	2,161	174,628	-	174,628	176,789	33,500	-	33,500	174,500	1,161
<i>Of which:</i>											
10: Depreciation & Impairment Costs											
1,861	-	1,861	166,986	-	166,986	168,847	-	-	-	168,847	-

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions				
Resources				Capital			Resources	Capital			
Administration			Programme			Net Resources					
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
11: Provisions											
300	-	300	7,450	-	7,450	7,750	33,500	-	33,500	5,387	1,161
12: Waterways Ireland (ALB - Net)											
-	-	-	192	-	192	192	-	-	-	266	-
Non-voted expenditure											
-	-	-	32,439	-	32,439	32,439	-	-	-	14,997	-
<i>Of which:</i>											
13: Northern Ireland Water Limited											
-	-	-	32,439	-	32,439	32,439	-	-	-	14,997	-
Total Spending in AME											
2,161	-	2,161	207,067	-	207,067	209,228	33,500	-	33,500	189,497	1,161
Non-Budget spending											
Voted expenditure											
-	-	-	420,760	-89,417	331,343	331,343	225,000	-	225,000	288,620	170,000
<i>Of which:</i>											
14: Northern Ireland Water Limited											
-	-	-	420,760	-89,417	331,343	331,343	225,000	-	225,000	288,620	170,000
Total Non-Budget Spending											
-	-	-	420,760	-89,417	331,343	331,343	225,000	-	225,000	288,620	170,000
Total for Estimate											
85,817	-	85,817	1,219,481	-104,489	1,114,992	1,200,809	1,069,061	-18,139	1,050,922	1,128,236	968,184
<i>Of which:</i>											
Voted Expenditure											
85,817	-	85,817	941,192	-104,322	836,870	922,687	699,061	-18,139	680,922	867,133	669,633
Non-voted Expenditure											
-	-	-	278,289	-167	278,122	278,122	370,000	-	370,000	261,103	298,551

Part II: Resource to cash reconciliation**£'000**

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	1,200,809	1,128,236	1,014,793
Net Capital Requirement	1,050,922	968,184	920,741
Accruals to cash adjustments	-192,788	-119,089	-51,451
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-5,437	-5,529	-5,249
Remove voted capital	-2,183	-1,575	-1,646
Add cash grant-in-aid	6,674	5,089	4,973
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-203,593	-203,537	-35,674
New provisions and adjustments to previous provisions	-41,250	-14,788	-3,371
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	95	-	-196
Increase (+) / Decrease (-) in debtors	23,735	24,614	13,156
Increase (-) / Decrease (+) in creditors	29,171	65,069	-34,357
Use of provisions	-	11,568	10,913
Removal of non-voted budget items	-648,122	-559,654	-555,486
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-648,122	-559,654	-555,486
Net Cash Requirement	1,410,821	1,417,677	1,328,597

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	85,817	93,742	88,023
<i>Less:</i>			
Administration DEL Income	-	-1,349	-1,308
Net Administration Costs	85,817	92,393	86,715
Gross Programme Costs	1,218,817	1,154,651	959,617
<i>Less:</i>			
Programme DEL Income	-33,044	-52,242	-38,087
Programme AME Income	-	-	-
Non-Budget Income	-89,417	-77,580	-85,267
Net Programme Costs	1,096,356	1,024,829	836,263
Net expenditure for the year (Accounts)	1,182,173	1,117,222	922,978
<i>Of which:</i>			
Resource DEL	414,555	403,894	456,374
Capital DEL	259,486	250,208	232,868
Resource AME	176,789	174,500	-127
Capital AME	-	-	-
Non-Budget	331,343	288,620	233,863
<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	-259,486	-250,208	-232,868
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-53,221	-27,398	90,820
Total Resource Budget	869,466	839,616	780,930
<i>Of which:</i>			
Resource DEL	660,238	650,119	689,544
Resource AME	209,228	189,497	91,386
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	331,343	288,620	233,863
Total Resource (Estimate)	1,200,809	1,128,236	1,014,793

Part III: Note B - Analysis of Departmental Income**£'000**

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-14,905	-25,559	-15,074
Administration			
Sales of Goods and Services	-	-1,347	-1,297
<i>Of which:</i>			
4: Road Safety Services Including DVA	-	-1,347	-1,297
Total Administration	-	-1,347	-1,297
Programme			
Sales of Goods and Services	-14,381	-21,491	-16,607
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-14,081	-20,232	-15,317
3: Bus, Rail and Ports	-	-73	-224
4: Road Safety Services Including DVA	-	-626	-688
5: Planning and Legacy Sites	-300	-560	-378
Interest and Dividends	-	-2,707	-135
<i>Of which:</i>			
4: Road Safety Services Including DVA	-	-2,707	-135
Other Income	-	-14	2,965
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-	-	2,968
3: Bus, Rail and Ports	-	-4	-3
5: Planning and Legacy Sites	-	-10	-
EU Grants	-524	-	-
<i>Of which:</i>			
1: Bus, Rail and Ports	-524	-	-
Total Programme	-14,905	-24,212	-13,777
Total Voted Resource Income	-14,905	-25,559	-15,074
Voted Capital DEL	-18,139	-32,756	-24,845
Programme			
EU Grants Received	-18,139	-793	-615
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-	-	-5
3: Bus, Rail and Ports	-18,139	-793	-610
Sale of Assets	-	-4,843	-727
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-	-978	-727
4: Road Safety Services Including DVA	-	-3,865	-
Developer Contributions	-	-24,085	-21,113
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-	-24,085	-21,113
Other Grants	-	-3,035	-2,390
<i>Of which:</i>			
5: Planning and Legacy Sites	-	-3,035	-2,390
Total Programme	-18,139	-32,756	-24,845
Total Voted Capital Income	-18,139	-32,756	-24,845

Part III: Note B - Analysis of Departmental Income £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Non Budget	-89,417	-77,580	-85,267
Programme			
Interest and Dividends	-89,417	-77,580	-85,267
<i>Of which:</i>			
14: Northern Ireland Water Limited	-89,417	-77,580	-85,267
Total Programme	-89,417	-77,580	-85,267
Total Voted Non budget	-89,417	-77,580	-85,267

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

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

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-119	-119	-197	-197
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-6	-6
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-119	-119	-203	-203

Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Roads, Rivers and Waterways	-	-	-119	-119	-203	-203
<i>Of which:</i>						
Forfeited deposits and rental income	-	-	-104	-104	-186	-186
Trans European Networks - Transport (TEN-T)	-	-	-	-	-6	-6
Sale of assets	-	-	-15	-15	-	-
Refund of compensation that was paid in prior years	-	-	-	-	-11	-11
Total	-	-	-119	-119	-203	-203

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: Julie Harrison

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:
 Sara Venning Northern Ireland Water
 John McDonagh Waterways Ireland

Julie Harrison 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.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs) £'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
2, 12	Waterways Ireland	5,437	2,183	6,674
9, 13	Northern Ireland Water ¹	278,122	370,000	556,343
Total		283,559	372,183	563,017

¹ Northern Ireland Water while classified as an NDPB for public expenditure purposes has been established as a government-owned company, and its resource and capital consumption are non-voted in these Estimates.

Part III: Note G - Expenditure resting on the sole authority of the Budget Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act.

Section in Part II: Subhead Detail	Service	£'000
3	Active Travel ■	1,500
	Active Travel grant schemes in the absence of legislation particularly to provide funding to the voluntary and community sector, and other individuals and organisations outside of government. The department will take forward policy development to consider the most appropriate legislative route. Expenditure expected to remain below threshold.	

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
Public & Employers Liability: Unsettled public and employer liability cases in which the Department is disputing liability but which could lead to a loss. A review of outstanding cases by the Claims Unit highlights cases which are considered unlikely to succeed.	12,427
Contractor Claims Capital: Contractor legal cases pending.	1,720
Legal claims: Legal claims being disputed by the Department which could lead to a loss.	110
Land for schemes: a possible contingent liability in relation to land for schemes.	2,020
Possible dismissal and industrial tribunal cases and compensation payments.	39

**Main Estimate
2023-24**

Department of Justice

Department of Justice

Introduction

1. The aims of the Department of Justice are to support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.

Part I	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,243,057,000	6,646,000	1,249,703,000
Capital	128,764,000	-	128,764,000
Annually Managed Expenditure			
Resource	626,168,000	-	626,168,000
Capital	248,000	-	248,000
Total Net Budget			
Resource	1,869,225,000	6,646,000	1,875,871,000
Capital	129,012,000	-	129,012,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	1,476,739,000		1,476,739,000

Amounts required in the year ending 31 March 2024 for expenditure by the Department of Justice on:

Departmental Expenditure Limit:

Expenditure arising from:

Access to Justice services and policy development, including expenditure by Legal Services Agency NI, NI Courts and Tribunals Service, and costs relating to the Historical Institutional Abuse Redress Board and associated compensation payments; costs relating to the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; the Parole Commissioners for NI and the NI Law Commission, net expenditure for the Criminal Justice Inspection. Safer Communities services and policy development, including expenditure by Forensic Science NI, Youth Justice Agency, net expenditure for the Probation Board for NI, Police Ombudsman for NI, NI Policing Board, NI Police Fund, Police Rehabilitation and Retraining Trust and the RUC George Cross Foundation, also expenditure on state pathology services and the Prisoner Ombudsman, Independent Monitoring Boards, and search and rescue services. Reducing Offending services and policy development including expenditure by the NI Prison Service and Youth Justice Agency. Policing including net expenditure by the Police Service of NI, and net expenditure of the Independent Assessor of PSNI Recruitment Vetting. Historical investigations and other legacy costs; implementation of the Stormont House Agreement and Fresh Start Agreement; Access NI; compensation schemes; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; settlement of equal pay claims, severance payments, pension scheme payments including pension scheme benefits to or in respect of persons covered by the Northern Ireland Judicial Pension Scheme, related services; governmental response to the coronavirus COVID-19 pandemic, UK Covid-19 Inquiry activities; period products costs; other non-cash items.

Income arising from:

The use of video link and conferencing facilities; pension contributions and superannuation liability charges; work done for other departments and ALBs; recoupment of salaries and associated costs for seconded staff; recovery of costs from staff; freedom of information and data protection act receipts; recovery of compensation paid; recoupment of grant funding; recovery of costs associated with providing forensic science services; receipts in connection with the Justice Act (NI) 2011; other Access to Justice receipts; Safer Communities receipts; fireworks and explosives licensing and inspection; proceeds of prison goods and services; prisoner productions; staff accommodation; European Union (EU) income; contributions to

Part I *(continued)*

community programmes and initiatives; student placement; Youth Justice and Prison Service tuck shop sales; criminal history checks; fees and costs recovered or received for the use of the Department of Justice estate; court and tribunal fees; recovery of costs for the Historical Institutional Abuse Redress Board and associated compensation payments, and costs for the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; proceeds of crime; fines and fixed penalty notices; recoveries of legal aid monies and contributions from assisted parties; administration fees in respect of funds in court; monies recovered in respect of third party claims; recoveries from the National Insurance Fund for the costs of Office of the Social Security and Child Support Commissioner; other fees; related income; sundry receipts.

Annually Managed Expenditure:*Expenditure arising from:*

The movement, and release of provisions throughout the Department, its Agencies and ALBs; impairment of land and buildings; pension costs including Police pension schemes and the NI Judicial Pension Scheme; corporation tax; other non-cash items.

The **Department of Justice** will account for this Estimate.

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	8						
1	2	3	4	5	6	7						
Spending in Departmental Expenditure Limits (DEL)												
Voted expenditure												
37,713	-870	36,843	1,265,284	-59,070	1,206,214	1,243,057	128,764	-	128,764	1,261,805	77,959	
<i>Of which:</i>												
1: Access to Justice												
15,411	-406	15,005	206,487	-44,495	161,992	176,997	5,976	-	5,976	184,464	9,069	
<i>Of which:</i>												
<i>Access to Justice - Core Departmental Expenditure</i>												
10,164	-222	9,942	17,413	-5,771	11,642	21,584	1,230	-	1,230	20,652	558	
<i>Northern Ireland Courts and Tribunals Services</i>												
5,247	-184	5,063	83,779	-38,014	45,765	50,828	4,342	-	4,342	56,184	6,408	
<i>Legal Services Agency Northern Ireland</i>												
-	-	-	104,182	-710	103,472	103,472	400	-	400	106,481	2,102	
<i>Criminal Justice Inspection Northern Ireland (ALB - Net)</i>												
-	-	-	1,113	-	1,113	1,113	4	-	4	1,147	1	
2: Safer Communities												
9,358	-254	9,104	98,215	-5,583	92,632	101,736	6,181	-	6,181	97,116	4,784	
<i>Of which:</i>												
<i>Safer Communities - Core Departmental Expenditure</i>												
9,358	-254	9,104	38,006	-5,269	32,737	41,841	1,108	-	1,108	33,195	657	
<i>Forensic Science Northern Ireland</i>												
-	-	-	15,573	-314	15,259	15,259	2,279	-	2,279	15,422	1,588	
<i>Probation Board for Northern Ireland (ALB - Net)</i>												
-	-	-	23,172	-	23,172	23,172	1,833	-	1,833	25,627	846	
<i>Police Ombudsman for Northern Ireland (ALB - Net)</i>												
-	-	-	11,787	-	11,787	11,787	549	-	549	12,925	288	
<i>Northern Ireland Policing Board (ALB - Net)</i>												
-	-	-	5,880	-	5,880	5,880	-	-	-	6,170	60	
<i>Police Rehabilitation and Retraining Trust (ALB - Net)</i>												
-	-	-	2,096	-	2,096	2,096	230	-	230	2,059	1,254	
<i>Northern Ireland Police Fund (ALB - Net)</i>												
-	-	-	1,548	-	1,548	1,548	182	-	182	1,528	79	
<i>RUC George Cross Foundation (ALB - Net)</i>												
-	-	-	153	-	153	153	-	-	-	190	12	

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
3: NI Prison Service and Youth Justice Agency												
12,944	-210	12,734	157,657	-8,992	148,665	161,399	19,007	-	19,007	152,574	16,486	
<i>Of which:</i>												
<i>Northern Ireland Prison Service</i>												
12,944	-210	12,734	141,493	-8,984	132,509	145,243	16,657	-	16,657	135,876	15,907	
<i>Youth Justice Agency</i>												
-	-	-	16,164	-8	16,156	16,156	2,350	-	2,350	16,698	579	
4: Police Service of Northern Ireland (ALB - Net)												
-	-	-	802,925	-	802,925	802,925	97,600	-	97,600	827,651	47,620	
Non-voted expenditure												
-	-	-	9,503	-2,857	6,646	6,646	-	-	-	6,689	-	
<i>Of which:</i>												
5: NI Courts and Tribunals Service CFSS												
-	-	-	9,503	-	9,503	9,503	-	-	-	9,689	-	
6: Consolidated Fund extra Receipts (CFERs)												
-	-	-	-	-2,857	-2,857	-2,857	-	-	-	-3,000	-	
Total Spending in DEL												
37,713	-870	36,843	1,274,787	-61,927	1,212,860	1,249,703	128,764	-	128,764	1,268,494	77,959	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	626,168	-	626,168	626,168	248	-	248	515,628	758	
<i>Of which:</i>												
7: Core Department												
-	-	-	71,664	-	71,664	71,664	-	-	-	9,809	-	
8: Northern Ireland Courts and Tribunals Service												
-	-	-	186	-	186	186	-	-	-	503	170	
9: Legal Services Agency Northern Ireland												
-	-	-	99,250	-	99,250	99,250	-	-	-	20,282	154	

Part II: Subhead detail

£'000

2023-24 Plans										2022-23 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
10: Forensic Science Northern Ireland												
-	-	-	50	-	50	50	-	-	-	50	-	
11: Northern Ireland Prison Service												
-	-	-	7,360	-	7,360	7,360	-	-	-	72,929	-	
12: Youth Justice Agency												
-	-	-	150	-	150	150	248	-	248	85	334	
13: PSNI Police Pension (ALB - Net)												
-	-	-	383,077	-	383,077	383,077	-	-	-	373,477	-	
14: PSNI (ALB - Net)												
-	-	-	55,400	-	55,400	55,400	-	-	-	32,153	-	
15: Other ALBs (Net)												
-	-	-	8,731	-	8,731	8,731	-	-	-	6,040	100	
16: Northern Ireland Judicial Pension Scheme												
-	-	-	300	-	300	300	-	-	-	300	-	
Non-voted expenditure												
-	-	-	-	-	-	-	-	-	-	-186	-	
<i>Of which:</i>												
17: NI Courts and Tribunals Service CFSS												
-	-	-	-	-	-	-	-	-	-	-186	-	
Total Spending in AME												
-	-	-	626,168	-	626,168	626,168	248	-	248	515,442	758	
Total for Estimate												
37,713	-870	36,843	1,900,955	-61,927	1,839,028	1,875,871	129,012	-	129,012	1,783,936	78,717	
<i>Of which:</i>												
Voted Expenditure												
37,713	-870	36,843	1,891,452	-59,070	1,832,382	1,869,225	129,012	-	129,012	1,777,433	78,717	
Non-voted Expenditure												
-	-	-	9,503	-2,857	6,646	6,646	-	-	-	6,503	-	

Part II: Resource to cash reconciliation			£'000
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	1,875,871	1,783,936	1,560,268
Net Capital Requirement	129,012	78,717	72,464
Accruals to cash adjustments	-521,498	-422,834	-241,735
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,295,882	-1,289,067	-1,211,970
Remove voted capital	-100,398	-50,160	-56,531
Add cash grant-in-aid	1,081,429	1,042,222	1,040,695
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-31,313	-30,183	-28,002
New provisions and adjustments to previous provisions	-177,410	-219,520	-103,679
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	6,232	3,202
Increase (-) / Decrease (+) in creditors	-	-	875
Use of provisions	2,076	117,642	113,675
Removal of non-voted budget items	-6,646	-6,503	-7,714
<i>Of which:</i>			
Consolidated Fund Standing Services	-9,503	-9,503	-8,726
Other adjustments	2,857	3,000	1,012
Net Cash Requirement	1,476,739	1,433,316	1,383,283

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	37,713	39,959	37,086
<i>Less:</i>			
Administration DEL Income	-870	-1,819	-991
Net Administration Costs	36,843	38,140	36,095
Gross Programme Costs	1,901,925	1,809,318	1,593,137
<i>Less:</i>			
Programme DEL Income	-59,070	-59,947	-59,055
Programme AME Income	-	-	-1,183
Non-Budget Income	-	-	-
Net Programme Costs	1,842,855	1,749,371	1,532,899
Net expenditure for the year (Accounts)	1,879,698	1,787,511	1,568,994
<i>Of which:</i>			
Resource DEL	1,252,560	1,271,494	1,261,445
Capital DEL	970	575	667
Resource AME	626,168	515,442	306,882
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-2,857	-3,000	-1,012
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-970	-575	-667
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	1,875,871	1,783,936	1,567,315
<i>Of which:</i>			
Resource DEL	1,249,703	1,268,494	1,260,433
Resource AME	626,168	515,442	306,882
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	1,875,871	1,783,936	1,567,315

Part III: Note B - Analysis of Departmental Income**£'000**

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-59,940	-61,766	-60,045
Administration			
Sales of Goods and Services	-825	-1,774	-955
<i>Of which:</i>			
1: Access to Justice	-406	-473	-381
2: Safer Communities	-209	-1,013	-288
3: NI Prison Service and Youth Justice Agency	-210	-288	-286
Other Income	-45	-45	-36
<i>Of which:</i>			
2: Safer Communities	-45	-45	-36
Total Administration	-870	-1,819	-991
Programme			
Sales of Goods and Services	-58,570	-59,447	-55,134
<i>Of which:</i>			
1: Access to Justice	-43,995	-44,283	-37,054
2: Safer Communities	-5,583	-5,856	-10,889
3: NI Prison Service and Youth Justice Agency	-8,992	-9,308	-7,191
Other Income	-500	-500	-3,920
<i>Of which:</i>			
1: Access to Justice	-500	-500	-416
2: Safer Communities	-	-	-3,504
Total Programme	-59,070	-59,947	-59,054
Total Voted Resource Income	-59,940	-61,766	-60,045
Voted Capital DEL	-	-	-93
Programme			
Sale of Assets	-	-	-93
<i>Of which:</i>			
1: Access to Justice	-	-	-9
2: Safer Communities	-	-	-16
3: NI Prison Service & Youth Justice Agency	-	-	-68
Total Programme	-	-	-93
Total Voted Capital Income	-	-	-93
Voted Resource AME	-	-	-1,183
<i>Of which:</i>			
1: Northern Ireland Judicial Pension Scheme	-	-	-1,183
Total Programme	-	-	-1,183
Total Voted Resource Income	-	-	-1183

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

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

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
Total	-8,000	-8,000	-8,000	-8,000	-8,000	-8,000

Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Safer Communities	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000
<i>Of which:</i>						
Asset Recovery Incentivisation Scheme	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000
Non-Budget						
Fines and Penalties	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
Total	-8,000	-8,000	-8,000	-8,000	-8,000	-8,000

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Accounting Officer:	Richard Pengelly
Executive Agency Accounting Officer(s):	
Glyn Capper	NI Courts and Tribunals Service
Paul Andrews	Legal Services Agency NI
Gillian Morton	Forensic Science NI
Beverley Wall	NI Prison Service
Stephen Martin	Youth Justice Agency
Richard Pengelly	NI Judicial Pensions Scheme

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:	
James Corrigan	Criminal Justice Inspection
Olwen Laird	Police Ombudsman for NI
Sinead Simpson	NI Policing Board
Amanda Stewart	Probation Board for NI
Stephen White	RUC George Cross Foundation
Kelly Robinson	NI Police Fund
Norry McBride	Police Rehabilitation and Retraining Trust
Simon Byrne	Police Service of NI
Simon Byrne	Police Service of NI - Pension Scheme

Richard Pengelly 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.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
1	Criminal Justice Inspection	1,113	4	1,112
2, 15	Police Ombudsman for NI	11,987	549	11,434
2, 15	NI Policing Board	7,280	-	5,830
2, 15	Probation Board for NI	30,297	1,833	23,928
2	RUC George Cross Foundation	153	-	130
2	NI Police Fund	1,549	182	1,677
2, 15	Police Rehabilitation and Retraining Trust	2,101	230	2,100
4, 14	Police Service of NI	858,325	97,600	839,697
13	Police Service of NI - Pension Schemes	383,077	-	195,521
Total		1,295,882	100,398	1,081,429

Main Estimate 2023-24

The Executive Office

The Executive Office

Introduction

1. This Estimate provides for expenditure for The Executive Office to drive investment and sustainable development; to make people's lives better through support for equality, human rights and community relations; and for the effective operation of the institutions of Government.

Part I	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	184,574,000	-	184,574,000
Capital	11,983,000	-	11,983,000
Annually Managed Expenditure			
Resource	201,987,000	-	201,987,000
Capital	-	-	-
Total Net Budget			
Resource	386,561,000	-	386,561,000
Capital	11,983,000	-	11,983,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	203,692,000		203,692,000

Amounts required in the year ending 31 March 2024 for expenditure by The Executive Office on:

Departmental Expenditure Limit:

Expenditure arising from:

Support to the Executive Committee; the co-ordination of policy; strategic corporate communications; support to the Head of the NI Civil Service and NICS Board, including net expenses of NICS Board Non Executive Members; net expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; public appointments policy and strategy; the skills development and support of public appointees and potential public appointees and actions to improve broader public sector governance and capacity; public appointments including the appointment of the Commissioner for Children and Young People for Northern Ireland, and the Commissioner for Older People for Northern Ireland; the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British tradition and the Office of Identity and Cultural Expression; support for the Compact Civic Advisory Panel; net expenses of the Strategic Investment Board Limited; net expenses of the Northern Ireland Judicial Appointments Commission; the North-South Ministerial Council; the British-Irish Council; machinery for the conduct of Inter-governmental Relations; civil contingencies and resilience; maintenance of Regional Headquarters Ballymena as required under Article 3 of the Historic Monument and Archaeological Objects (NI) Order 1995; policy on standards in public life; the Reinvestment and Reform Initiative; the regeneration of Ebrington; net expenses of the Maze/Long Kesh Development Corporation; delivery of a Programme for Government; development of and supporting the delivery of an Investment Strategy NI, associated plans and governance mechanisms; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; net expenses of the Equality Commission for Northern Ireland; actions related to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (NI) Act 2019 including, payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses in connection with applications and appeals; and other implementation-related actions from the Hart Report, including a memorial, seeking contributions from Institutions towards the costs of redress and services for victims and survivors; work associated with historical clerical child abuse, Mother and Baby Homes and Magdalene Laundries and workhouses (covering the work in Truth Recovery Design Report published in October 21) ; net expenses of the Commissioner for Survivors of Institutional Childhood Abuse; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the T:BUC Camps Programme, Planned Interventions Programme, the Central Good Relations Fund and the District Councils Good Relations Programme, the Urban Villages programme; the

Part I *(continued)*

policy, funding and legislative implementation of the Racial Equality Strategy; and actions associated with Refugee and Asylum Seeker support and integration, including support for those displaced as a result of global conflict or other emergency situation; net expenses of the Northern Ireland Community Relations Council; the European Union Programme for Peace and Reconciliation; delivering social change including the associated Executive Funds; the promotion of Social Value; victims and survivors including actions and payments associated with the operation of the Victims Payments Scheme for Permanent Disablement; net expenses of the Victims and Survivors Service Limited; net expenses of the Commission for Victims and Survivors for Northern Ireland; implementation of the Stormont House Agreement and the Fresh Start Agreement; actions associated with the implementation of the New Decade, New Approach Deal; the Commission on Flags, Identity, Culture and Tradition; net expense of the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British Tradition and the Office of Identity and Cultural Expression; promoting the devolved administration's interests internationally by supporting the development of relationships with stakeholders overseas, inward visitors, and representatives from overseas on devolved matters, supporting international activities of benefit to NI, including establishing, maintaining and developing the work of the offices overseas; in particular managing and promoting the devolved administration's interests in Europe; policy development in respect of the devolved administration's responsibilities and interests in relation to the EU following the UK's exit; expenditure on devolved functions that are required as a result of the international agreements entered into by the United Kingdom; governmental response to and recovery from the coronavirus COVID-19 pandemic; development and delivery of a strategy to tackle violence against women and girls; actions associated with the implementation of the Period Products (Free Provision) Act (NI) 2022; re-establishment of the economic policy unit; settlement of the NICS equal pay claims; development of trauma informed practice across the Department and its ALBs severance payments; liaison with other bodies, persons and authorities (both inside and outside Northern Ireland); information services; the legislative programme; UK Covid-19 Inquiry activities; Administration; development of actions and policy stemming from the Climate Change (NI) Act 2022, to include the establishment of the NI Climate Commissioner's Office; other non-cash items.

Income arising from:

Recovery of secondee costs; rental income; receipts from the European Union in relation to the EU Programme for Peace and Reconciliation; capital receipts from the disposal of buildings at the Ebrington Site; recovery of costs for Other Services.

Annually Managed Expenditure:

Expenditure arising from:

Revaluation of strategic Sites; movement on Provisions, impairment of LT Financial Transactions Capital Loans.

The Executive Office will account for this Estimate.

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 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											
22,195	-117	22,078	177,515	-15,019	162,496	184,574	11,983	-	11,983	156,483	60,897
<i>Of which:</i>											
1: Executive Support											
20,093	-117	19,976	149,006	-199	148,807	168,783	11,983	-	11,983	138,179	60,236
<i>Of which:</i>											
<i>Executive Support and Policy Development - Departmental Expenditure</i>											
17,045	-117	16,928	26,586	-199	26,387	43,315	10,425	-	10,425	42,405	8,633
<i>Historical Institutional Abuse</i>											
-	-	-	32,146	-	32,146	32,146	-	-	-	30,189	-
<i>Victims Payments</i>											
-	-	-	59,090	-	59,090	59,090	130	-	130	31,080	347
<i>Maze/Long Kesh Development Corporation (ALB - Net)</i>											
-	-	-	998	-	998	998	1,025	-	1,025	1,124	1,025
<i>Commissioner for Survivors of Institutional Childhood Abuse (ALB - Net)</i>											
-	-	-	780	-	780	780	-	-	-	792	-
<i>Commission for Victims and Survivors for Northern Ireland (ALB - Net)</i>											
-	-	-	868	-	868	868	-	-	-	895	-
<i>Equality Commission for Northern Ireland (ALB - Net)</i>											
483	-	483	5,620	-	5,620	6,103	115	-	115	6,209	105
<i>Northern Ireland Judicial Appointments Commission (ALB - Net)</i>											
206	-	206	909	-	909	1,115	-	-	-	1,169	-
<i>Strategic Investment Board Limited (ALB - Net)</i>											
-	-	-	3,646	-	3,646	3,646	-	-	-	5,907	50,055
<i>Victims and Survivors Service Limited (ALB - Net)</i>											
2,359	-	2,359	18,363	-	18,363	20,722	288	-	288	18,409	71

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions					
Administration			Programme				Net Resources	Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Gross		Income	Net Capital	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
2: Good Relations												
476	-	476	27,719	-14,820	12,899	13,375	-	-	-	15,708	661	
<i>Of which:</i>												
<i>Good Relations - Departmental Expenditure</i>												
-	-	-	7,192	-	7,192	7,192	-	-	-	11,935	651	
<i>Northern Ireland Community Relations Council (ALB - Net)</i>												
476	-	476	2,573	-	2,573	3,049	-	-	-	3,348	10	
<i>Strategic Investment Board Limited (ALB - Net)</i>												
-	-	-	434	-	434	434	-	-	-	425	-	
<i>EU Peace Funding</i>												
-	-	-	17,520	-14,820	2,700	2,700	-	-	-	-	-	
3: North-South Ministerial Council												
65	-	65	790	-	790	855	-	-	-	915	-	
4: Attorney General for Northern Ireland												
1,561	-	1,561	-	-	-	1,561	-	-	-	1,681	-	
Total Spending in DEL												
22,195	-117	22,078	177,515	-15,019	162,496	184,574	11,983	-	11,983	156,483	60,897	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	201,987	-	201,987	201,987	-	-	-	178,171	-	
<i>Of which:</i>												
5: Strategic Sites												
-	-	-	750	-	750	750	-	-	-	750	-	
6: Provisions												
-	-	-	200,019	-	200,019	200,019	-	-	-	175,917	-	
7: ALBs s (Net)												
-	-	-	1,218	-	1,218	1,218	-	-	-	1,504	-	
Total Spending in AME												
-	-	-	201,987	-	201,987	201,987	-	-	-	178,171	-	

Part II: Subhead detail**£'000**

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme								
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	Resources	8	9	10	11	12
Total for Estimate											
22,195	-117	22,078	379,502	-15,019	364,483	386,561	11,983	-	11,983	334,654	60,897
<i>Of which:</i>											
Voted Expenditure											
22,195	-117	22,078	379,502	-15,019	364,483	386,561	11,983	-	11,983	334,654	60,897
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation**£'000**

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	386,561	334,654	230,949
Net Capital Requirement	11,983	60,897	34,983
Accruals to cash adjustments	-194,852	-186,165	-114,967
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-38,933	-39,782	-40,459
Remove voted capital	-1,428	-51,266	-23,482
Add cash grant-in-aid	38,880	89,023	57,879
Less intragroup transactions			-1,113
New pensions & adjustments to previous pensions			-242
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,352	-2,406	-1,896
New provisions and adjustments to previous provisions	-200,019	-200,019	-101,859
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	8,476	11,036
Increase (-) / Decrease (+) in creditors	4,000	-14,293	-15,041
Use of provisions	-	24,102	210
Removal of non-voted budget items	-	-	-10
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-10
Net Cash Requirement	203,692	209,386	150,955

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	22,195	19,859	16,645
<i>Less:</i>			
Administration DEL Income	-117	-125	-139
Net Administration Costs	22,078	19,734	16,506
Gross Programme Costs	389,927	330,121	238,395
<i>Less:</i>			
Programme DEL Income	-15,019	-6,014	-18,022
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	374,908	324,107	220,373
Net expenditure for the year (Accounts)	396,986	343,841	236,879
<i>Of which:</i>			
Resource DEL	184,574	156,483	128,238
Capital DEL	10,425	9,187	5,930
Resource AME	201,987	178,171	102,711
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	-10,425	-9,187	-5,930
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	386,561	334,654	230,949
<i>Of which:</i>			
Resource DEL	184,574	156,483	128,238
Resource AME	201,987	178,171	102,711
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	386,561	334,654	230,949

Part III: Note B - Analysis of Departmental Income**£'000**

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-15,136	-6,139	-18,161
Administration			
Other Income	-117	-125	-139
<i>Of which:</i>			
1: Executive Support	-117	-125	-139
Total Administration	-117	-125	-139
Programme			
EU Grants Received	-14,820	-5,777	-17,744
<i>Of which:</i>			
2: Good relations	-14,820	-5,777	-17,744
Other Income	-199	-237	-278
<i>Of which:</i>			
1: Executive Support	-199	-237	-278
Total Programme	-15,019	-6,014	-18,022
Total Voted Resource Income	-15,136	-6,139	-18,161
Voted Capital DEL	-	-	-66
Programme			
Sale of Assets	-	-	-66
<i>Of which:</i>			
1: Executive Support	-	-	-66
Total Programme	-	-	-66
Total Voted Capital Income	-	-	-66

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

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

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-7	-37
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-	-	-7	-37

Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Executive Support	-	-	-	-	-7	-37
<i>Of which:</i>						
Refund of overpaid grants	-	-	-	-	-7	-37
Good Relations	-	-	-	-	-	-
<i>Of which:</i>						
Peace IV Excess AR	-	-	-	-	-	-
Total	-	-	-	-	-7	-37

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Accounting Officer: Dr Denis McMahon

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:

Brett Hannam	Strategic Investment Board Limited
Andrew Walker	Victims and Survivors Service limited
Jacqueline Irwin	Northern Ireland Community Relations Council
Tonya McCormac	Northern Ireland Judicial Appointments Commission
Keith Brown	Equality Commission for Northern Ireland
Andrew Sloan	Commission for Victims and Survivors for Northern Ireland
Bryan Gregory	Maze/Long Kesh Development Corporation
Maurice Dowling	Office of the Attorney General for Northern Ireland
Neelia Lloyd	Commissioner for Public Appointments
Fiona Ryan	Commissioner for Survivors of Institutional Childhood Abuse

Dr Denis McMahon 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.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
1,7	Maze/Long Kesh Development Corporation	2,216	1,025	1,961
1, 2	Strategic Investment Board Limited	4,080	-	4,070
1	Equality Commission for Northern Ireland	6,103	115	6,088
1	Commission for Victims and Survivors for Northern Ireland	868	-	868
1	Victims and Survivors Service Limited	20,722	288	20,969
2	Northern Ireland Community Relations Council	3,049	-	3,033
1	Northern Ireland Judicial Appointments Commission	1,115	-	1,111
1	Commissioner for Survivors of Institutional Childhood Abuse	780	-	780
Total		38,933	1,428	38,880

Part III: Note G - Expenditure resting on the sole authority of the Budget Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act.

Section in Part II: Subhead Detail	Service	£'000
1	Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) ■	1,400
	Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under Sole Authority of the Budget Act. The IDWG work has been focusing on preparing for a piece of research into Historical Clerical Child Abuse.	
1	Ending Violence Against Woman and Girls ■	2,791
	In relation to the Northern Ireland Strategy on Violence Against Women and Girls approval, £2.791m is needed to enable full delivery of this function in 2023-24 as this falls under the ambit of TEO. In future years TEO will re-evaluate the need for legislation.	
1	Truth Recovery Programme ■	4,000
	Approval is needed to enable the funding of the Mother and Baby Homes, amounting to £4,000k for the rest of the financial year 2023-24, as this falls under the ambit of TEO. In future years commitments will be made to compensate victims. A compensation scheme, as recommended, will require bespoke legislation which is currently being prepared by TEO officials for introduction by a new Executive.	
1	Homes for Ukraine Scheme ■	5,191
	Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Home for Ukraine Scheme. DSO have advised in the absence of Ministers and enabling legislation that the Sole Authority of the budget Act will be required.	
1	Full Dispersal Asylum Seekers Scheme ■	210
	Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Full Dispersal Asylum Seeker Scheme. DSO have advised in the absence of Ministers and enabling legislation that the Sole Authority of the budget Act will be required.	
1	Refugee Integration Proposal (other cohorts of refugees) ■	730
	Provision is sought under Sole Authority of the Budget Act for expenditure incurred on migration schemes and other cohorts of refugees and asylum seekers. In the absence of Ministers and enabling legislation the Sole Authority of the Budget Act will be required.	

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p>The Department has a potential contingent liability notified to the Assembly in January 2019 in respect of the Community Relations Council Pension should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) scheme or cease to exist.</p>	Unquantifiable
<p>On 15 November 2021, the deputy First Minister made a statement to the Assembly that committed to implementing the recommendations of the Truth Recovery Design Panel's Report in full. These include recommendations for making payments for redress, reparation and compensation. These actions will require legislation. This work substantially relates to the development of a redress scheme and establishing a full public inquiry. The cost of the project cannot be measured reliably at this early stage of the Programme.</p>	Unquantifiable
<p>The Department may also has further contingent liabilities in respect of Victims Payment Scheme for Permanent Disablement and for the Truth Recovery programme. Currently there is uncertainty over the quantity and the cost of these programmes. Work will continue in 2023/24 to improve the accuracy of the estimates in these liabilities.</p>	Unquantifiable

**Main Estimate
2023-24**

Food Standards Agency

Food Standards Agency

Introduction

1. The aim of the Food Standards Agency is to protect public health from risks which may arise in connection with the consumption of food and otherwise protect the interests of consumers in relation to food.

Part I			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	15,702,000	-	15,702,000
Capital	100,000	-	100,000
Annually Managed Expenditure			
Resource	300,000	-	300,000
Capital	-	-	-
Total Net Budget			
Resource	16,002,000	-	16,002,000
Capital	100,000	-	100,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	15,890,000		15,890,000

Amounts required in the year ending 31 March 2024 for expenditure by the Food Standards Agency on:

Departmental Expenditure Limit:

Expenditure arising from:

Improving food safety and promoting healthy eating; food safety inspection and enforcement; incident management; consumer awareness of food safety, choice and healthy eating options; research; training and education; 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; UK COVID-19 Inquiry activities; administration; related services; associated depreciation; other non-cash items.

Income arising from:

Meat hygiene inspection fees; diet, nutrition and food safety projects and events; rental income; recovery of administration costs; related income; sundry receipts.

Annually Managed Expenditure:

Expenditure arising from:

Provisions; other non-cash items.

The **Food Standards Agency** will account for this Estimate.

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	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											
-	-	-	20,993	-5,291	15,702	15,702	100	-	100	14,536	534
<i>Of which:</i>											
1: Public Health Protection from Food and Feed Risk											
-	-	-	20,993	-5,291	15,702	15,702	100	-	100	14,536	534
Total Spending in DEL											
-	-	-	20,993	-5,291	15,702	15,702	100	-	100	14,536	534
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	300	-	300	300	-	-	-	300	135
<i>Of which:</i>											
2: Provisions											
-	-	-	300	-	300	300	-	-	-	300	135
Total Spending in AME											
-	-	-	300	-	300	300	-	-	-	300	135
Total for Estimate											
-	-	-	21,293	-5,291	16,002	16,002	100	-	100	14,836	669
<i>Of which:</i>											
Voted Expenditure											
-	-	-	21,293	-5,291	16,002	16,002	100	-	100	14,836	669
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation			£'000
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	16,002	14,836	12,589
Net Capital Requirement	100	669	7
Accruals to cash adjustments	-212	-899	-99
<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	-168	-157	-49
New provisions and adjustments to previous provisions	-300	-435	14
Prior Period Adjustments	-	-	-
Other non-cash items	-	-380	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	96
Increase (-) / Decrease (+) in creditors	256	73	-160
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	15,890	14,606	12,497

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	21,313	19,484	16,654
<i>Less:</i>			
Programme DEL Income	-5,291	-4,633	-4,065
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	16,022	14,851	12,589
Net expenditure for the year (Accounts)	16,022	14,851	12,589
<i>Of which:</i>			
Resource DEL	15,702	14,536	12,603
Capital DEL	20	15	-
Resource AME	300	300	-14
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	-20	-15	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	16,002	14,836	12,589
<i>Of which:</i>			
Resource DEL	15,702	14,536	12,603
Resource AME	300	300	-14
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	16,002	14,836	12,589

Part III: Note B - Analysis of Departmental Income £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-5,291	-4,633	-4,065
Programme			
Other Income	-5,291	-4,633	-4,065
<i>Of which:</i>			
1: Public Health Protection from Food and Feed Risk	-5,291	-4,633	-4,065
Total Programme	-5,291	-4,633	-4,065
Total Voted Resource Income	-5,291	-4,633	-4,065

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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: Emily Miles

Emily Miles 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.

**Main Estimate
2023-24**

Northern Ireland
Assembly Commission

Northern Ireland Assembly Commission

Introduction

1. The Northern Ireland Assembly Commission supports Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere and enhances public awareness of and involvement in the working of the Northern Ireland Assembly.

Part I			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	50,746,000	-10,000	50,736,000
Capital	3,160,000	-	3,160,000
Annually Managed Expenditure			
Resource	2,200,000	-	2,200,000
Capital	-	-	-
Total Net Budget			
Resource	52,946,000	-10,000	52,936,000
Capital	3,160,000	-	3,160,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	50,738,000		50,738,000

Amounts required in the year ending 31 March 2024 for expenditure by the Northern Ireland Assembly Commission on:

Departmental Expenditure Limit:

Expenditure arising from:

The remuneration of Members of the Assembly, the operation of services supporting Members as they exercise their functions as Members, in the Assembly, constituencies and elsewhere, including the administration of the financial support framework for Members. The provision of property, staff and services to the Assembly; hosting events; provision of services to enhance the public awareness and involvement in the working of the Assembly; service related administration costs; severance payments; associated depreciation; other non-cash items.

Income arising from:

Recovery of administration costs from other Departments, other bodies and the public including the recoupment of staff salaries, ministerial salaries and associated employer related costs; recoupment of costs for hosted events; certain retail outlet sales; sundry receipts relating to overpayments.

Annually Managed Expenditure:

Expenditure arising from:

The provision for legal costs, early departure costs, and the annual finance costs for the Assembly Members' Pension Scheme.

The **Northern Ireland Assembly Commission** will account for this Estimate.

Part II: Subhead detail

£'000

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration		Programme		Net			Net			Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	51,363	-617	50,746	50,746	3,160	-	3,160	50,757	2,925
<i>Of which:</i>											
1: Administration and Support Services											
-	-	-	51,363	-617	50,746	50,746	3,160	-	3,160	50,757	2,925
Non-voted expenditure											
-	-	-	-	-10	-10	-10	-	-	-	-10	-
<i>Of which:</i>											
2: Consolidated Fund receipts (non-retainable income)											
-	-	-	-	-10	-10	-10	-	-	-	-10	-
Total Spending in DEL											
-	-	-	51,363	-627	50,736	50,736	3,160	-	3,160	50,747	2,925
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	2,200	-	2,200	2,200	-	-	-	2,200	-
<i>Of which:</i>											
3: Service Costs of Assembly Members' Pension Scheme											
-	-	-	2,200	-	2,200	2,200	-	-	-	2,200	-
Total Spending in AME											
-	-	-	2,200	-	2,200	2,200	-	-	-	2,200	-
Total for Estimate											
-	-	-	53,563	-627	52,936	52,936	3,160	-	3,160	52,947	2,925
<i>Of which:</i>											
Voted Expenditure											
-	-	-	53,563	-617	52,946	52,946	3,160	-	3,160	52,957	2,925
Non-voted Expenditure											
-	-	-	-	-10	-10	-10	-	-	-	-10	-

Part II: Resource to cash reconciliation	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	52,936	52,947	46,853
Net Capital Requirement	3,160	2,925	396
Accruals to cash adjustments	-5,368	-5,368	-5,508
<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	-3,143	-3,143	-3,203
New provisions and adjustments to previous provisions	-2,200	-2,200	-1,903
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	50	50	58
Increase (-) / Decrease (+) in creditors	-75	-75	-460
Use of provisions	-	-	-
Removal of non-voted budget items	10	10	99
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	10	10	99
Net Cash Requirement	50,738	50,514	41,840

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	53,563	53,315	47,586
<i>Less:</i>			
Programme DEL Income	-627	-368	-733
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	52,936	52,947	46,853
Net expenditure for the year (Accounts)	52,936	52,947	46,853
<i>Of which:</i>			
Resource DEL	50,736	50,747	44,950
Capital DEL	-	-	-
Resource AME	2,200	2,200	1,903
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	52,936	52,947	46,853
<i>Of which:</i>			
Resource DEL	50,736	50,747	44,950
Resource AME	2,200	2,200	1,903
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	52,936	52,947	46,853

Part III: Note B - Analysis of Departmental Income**£'000**

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-617	-358	-634
Programme			
Sales of Goods and Services	-266	-30	-10
<i>Of which:</i>			
1: Administration and Support Services	-266	-30	-10
Other Income - from the recoupment of seconded and ministerial salaries	-351	-328	-624
<i>Of which:</i>			
1: Administration and Support Services	-351	-328	-624
Total Programme	-617	-358	-634
Total Voted Resource Income	-617	-358	-634

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

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

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-10	-10	-10	-10	-99	-99
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-10	-10	-10	-10	-99	-99

Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Northern Ireland Assembly Commission	-10	-10	-10	-10	-99	-99
<i>Of which:</i>						
Non-retainable income	-10	-10	-10	-10	-99	-99
Total	-10	-10	-10	-10	-99	-99

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: Lesley Hogg

Lesley Hogg 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 (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 I - Contingent Liabilities

Nature of Liability	£'000
Contingent liability arising from the project to repair the roof covering of Parliament Buildings.	1,800

**Main Estimate
2023-24**

Northern Ireland
Audit Office

Northern Ireland Audit Office

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
Departmental Expenditure Limit			
Resource	8,500,000	220,000	8,720,000
Capital	45,000	-	45,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	8,500,000	220,000	8,720,000
Capital	45,000	-	45,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	8,370,000		8,370,000

Amounts required in the year ending 31 March 2024 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

2023-24 Plans							2022-23 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
Spending in Departmental Expenditure Limits (DEL)												
Voted expenditure												
-	-	-	11,400	-2,900	8,500	8,500	45	-	45	10,315	2,290	
<i>Of which:</i>												
1: Audit and Assurance Services												
-	-	-	11,400	-2,900	8,500	8,500	45	-	45	10,315	2,290	
Non-voted expenditure												
-	-	-	220	-	220	220	-	-	-	220	-	
<i>Of which:</i>												
2: Comptroller and Auditor General's Salary Costs												
-	-	-	220	-	220	220	-	-	-	220	-	
Total Spending in DEL												
-	-	-	11,620	-2,900	8,720	8,720	45	-	45	10,535	2,290	
Total for Estimate												
-	-	-	11,620	-2,900	8,720	8,720	45	-	45	10,535	2,290	
<i>Of which:</i>												
Voted Expenditure												
-	-	-	11,400	-2,900	8,500	8,500	45	-	45	10,315	2,290	
Non-voted Expenditure												
-	-	-	220	-	220	220	-	-	-	220	-	

Part II: Resource to cash reconciliation	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	8,720	10,535	7,238
Net Capital Requirement	45	2,290	527
Accruals to cash adjustments	175	-1,685	-163
<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	-2,275	-134
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	-140	137
Increase (-) / Decrease (+) in creditors	-	730	-166
Use of provisions	-	-	-
Removal of non-voted budget items	-220	-220	160
<i>Of which:</i>			
Consolidated Fund Standing Services	-220	-220	160
Other adjustments	-	-	-
Net Cash Requirement	8,370	10,920	7,762

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	11,620	13,435	9,879
<i>Less:</i>			
Programme DEL Income	-2,900	-2,900	-2,641
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	8,720	10,535	7,238
Net expenditure for the year (Accounts)	8,720	10,535	7,238
<i>Of which:</i>			
Resource DEL	8,720	10,535	7,238
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	-	-	-
Total Resource Budget	8,720	10,535	7,238
<i>Of which:</i>			
Resource DEL	8,720	10,535	7,238
Resource AME	-	-	-
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	8,720	10,535	7,238

Part III: Note B - Analysis of Departmental Income**£'000**

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-2,900	-2,900	-2,641
Programme			
Other Income	-2,900	-2,900	-2,641
<i>Of which:</i>			
1: Audit and Assurance Services	-2,900	-2,900	-2,641
Total Programme	-2,900	-2,900	-2,641
Total Voted Resource Income	-2,900	-2,900	-2,641

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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: 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 (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.

**Main Estimate
2023-24**

The Northern Ireland
Authority for
Utility Regulation

The Northern Ireland Authority for Utility Regulation

Introduction

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.
2. The Authority may require access to the Northern Ireland Consolidated Fund up to £2,800,000 in respect of services provided for under this Estimate. The corresponding amount will be repaid to the Fund as licence fees are collected.

Part I			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	329,000	-	329,000
Capital	20,000	-	20,000
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Total Net Budget			
Resource	330,000	-	330,000
Capital	20,000	-	20,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	793,000		793,000

Amounts required in the year ending 31 March 2024 for expenditure by the Northern Ireland Authority for Utility Regulation on:

Departmental Expenditure Limit:

Expenditure arising from:

Developing and regulating the electricity, gas, water and sewerage industries and markets; promoting competition; protecting consumers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; those aspects of implementation of the Department for Economy's Energy Strategy, delivery of the Energy Transition to Net Zero, developing and regulating Heat Networks, which fall within our statutory remit; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; administration; related services; other non-cash items.

Income arising from:

Licence fees; dispute resolution; recoupment of salaries and associated costs for seconded staff; recovery of administration costs; related income; sundry receipts.

Non-Budget Expenditure:

Expenditure arising from:

Non-cash items.

The Northern Ireland Authority for Utility Regulation will account for this Estimate.

Part II: Subhead detail

£'000

2023-24 Plans										2022-23 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
Spending in Departmental Expenditure Limits (DEL)												
Voted expenditure												
-	-	-	13,926	-13,597	329	329	20	-	20	318	40	
<i>Of which:</i>												
1: Utility Regulation												
-	-	-	13,926	-13,597	329	329	20	-	20	318	40	
Total Spending in DEL												
-	-	-	13,926	-13,597	329	329	20	-	20	318	40	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	1	-	1	1	-	-	-	-	-	
<i>Of which:</i>												
2: Provisions												
-	-	-	1	-	1	1	-	-	-	-	-	
Total Spending in AME												
-	-	-	1	-	1	1	-	-	-	-	-	
Total for Estimate												
-	-	-	13,927	-13,597	330	330	20	-	20	-	-	
<i>Of which:</i>												
Voted Expenditure												
-	-	-	13,927	-13,597	330	330	20	-	20	318	40	
Non-voted Expenditure												
-	-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation £'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
Net Resource Requirement	330	318	112
Net Capital Requirement	20	40	20
Accruals to cash adjustments	443	604	145
<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	-203	-203	-6
New provisions and adjustments to previous provisions	-	-	-218
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	4
Increase (-) / Decrease (+) in creditors	500	500	354
Use of provisions	146	307	11
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	793	962	277

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	13,927	11,944	10,339
<i>Less:</i>			
Programme DEL Income	-13,597	-11,626	-10,231
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	330	318	108
Net expenditure for the year (Accounts)	330	318	108
<i>Of which:</i>			
Resource DEL	329	318	108
Capital DEL	-	-	-
Resource AME	1	-	-
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	4
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	330	318	112
<i>Of which:</i>			
Resource DEL	329	-	-
Resource AME	1	-	-
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	330	318	112

Part III: Note B - Analysis of Departmental Income £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-13,597	-11,626	-10,227
Programme			
Other Income	-	-	-
<i>Of which:</i>			
1: Utility Regulation	-13,597	-11,626	-10,227
Total Programme	-13,597	-11,626	-10,227
Total Voted Resource Income	-13,597	-11,626	-10,227

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

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

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-4	-4
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-	-	-4	-4

Detailed description of CFER sources

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn		£'000
	Income	Receipts	Income	Receipts	Income	Receipts	
Departmental Expenditure Limit							
Utility Regulation	-	-	-	-	-4	-4	
<i>Of which:</i>							
Refunds/recoupments	-	-	-	-	-4	-4	
Total	-	-	-	-	-4	-4	

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: John French

John French 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 (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.

**Main Estimate
2023-24**

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	3,967,000	160,000	4,127,000
Capital	60,000	-	60,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3,967,000	160,000	4,127,000
Capital	60,000	-	60,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	3,795,000		3,795,000

Amounts required in the year ending 31 March 2024 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

2023-24 Plans										2022-23 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
Spending in Departmental Expenditure Limits (DEL)												
Voted expenditure												
-	-	-	3,967	-	3,967	3,967	60	-	60	4,035	57	
<i>Of which:</i>												
1: Investigation and Adjudication												
-	-	-	3,967	-	3,967	3,967	60	-	60	4,035	57	
Non-voted expenditure												
-	-	-	160	-	160	160	-	-	-	160	-	
<i>Of which:</i>												
2: Ombudsman Salary												
-	-	-	160	-	160	160	-	-	-	160	-	
Total Spending in DEL												
-	-	-	4,127	-	4,127	4,127	60	-	60	4,195	57	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	-	-	-	-	-	-	-	-45	-	
<i>Of which:</i>												
3: Provisions												
-	-	-	-	-	-	-	-	-	-	-45	-	
Total Spending in AME												
-	-	-	-	-	-	-	-	-	-	-45	-	
Total for Estimate												
-	-	-	4,127	-	4,127	4,127	60	-	60	4,150	57	
<i>Of which:</i>												
Voted Expenditure												
-	-	-	3,967	-	3,967	3,967	60	-	60	3,990	57	
Non-voted Expenditure												
-	-	-	160	-	160	160	-	-	60	160	-	

Part II: Resource to cash reconciliation	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	4,127	4,150	3,675
Net Capital Requirement	60	57	2
Accruals to cash adjustments	-232	-75	-190
<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	-232	-120	-108
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	-	-	24
Increase (-) / Decrease (+) in creditors	-	-	-106
Use of provisions	-	45	-
Removal of non-voted budget items	-160	-160	-154
<i>Of which:</i>			
Consolidated Fund Standing Services	-160	-160	-154
Other adjustments	-	-	-
Net Cash Requirement	3,795	3,972	3,333

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	4,127	4,150	3,727
<i>Less:</i>			
Programme DEL Income	-	-	-52
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	4,127	4,150	3,675
Net expenditure for the year (Accounts)	4,127	4,150	3,675
<i>Of which:</i>			
Resource DEL	4,127	4,195	3,614
Capital DEL	-	-	-
Resource AME	-	-45	61
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	4,127	4,150	3,675
<i>Of which:</i>			
Resource DEL	4,127	4,195	3,614
Resource AME	-	-45	61
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	4,127	4,150	3,675

Part III: Note B - Analysis of Departmental Income

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-	-	-52
Programme			
Other Income	-	-	-52
<i>Of which:</i>			
1: Investigation and Adjudication	-	-	-52
Total Programme	-	-	-52
Total Voted Resource Income	-	-	-52

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Accounting Officer: Margaret Kelly

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 (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.

**Main Estimate
2023-24**

Public Prosecution
Service for
Northern Ireland

Public Prosecution Service for Northern Ireland

Introduction

1. This Estimate provides for expenditure by the Public Prosecution Service for Northern Ireland (PPS) to facilitate its aim to provide the people of Northern Ireland with an independent, fair and effective prosecution service.

Part I	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	40,661,000	-	40,661,000
Capital	435,000	-	435,000
Annually Managed Expenditure			
Resource	989,000	-	989,000
Capital	-	-	-
Total Net Budget			
Resource	41,650,000	-	41,650,000
Capital	435,000	-	435,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	40,003,000		40,003,000

Amounts required in the year ending 31 March 2024 for expenditure by the Public Prosecution Service for Northern Ireland on:

Departmental Expenditure Limit:

Expenditure arising from:

The prosecution of offences; legal services; employment of independent counsel; court costs and costs awarded; payments and services to other departments and public sector bodies; trainee grants; payments under the Asset Recovery Incentivisation Scheme; staffing; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; settlement of other claims; settlement of holiday pay claims; other related services; severance payments; other non-cash items.

Income arising from:

Costs awarded and court costs recovered by the NI Court and Tribunals Service on behalf of the Public Prosecution Service for Northern Ireland; receipts from services provided to departments and other public bodies; payments from the Department of Justice under the Asset Recovery Incentivisation Scheme.

Annually Managed Expenditure:

Expenditure arising from:

Pension liabilities; provisions; other non-cash costs.

The **Public Prosecution Service for Northern Ireland** will account for this Estimate.

Part II: Revised subhead**£'000**

2023-24 Plans							2022-23 Provisions				
Resources							Capital			Resources	Capital
Administration		Programme			Net Resources				Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
2,145	-	2,145	38,566	-50	38,516	40,661	435	-	435	40,274	435
<i>Of which:</i>											
1: Public Prosecution and Legal Services											
2,145	-	2,145	38,566	-50	38,516	40,661	435	-	435	40,274	435
Total Spending in DEL											
2,145	-	2,145	38,566	-50	38,516	40,661	435	-	435	40,274	435
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	989	-	989	989	-	-	-	974	-
<i>Of which:</i>											
2: BBA Pensions											
-	-	-	114	-	114	114	-	-	-	124	-
3: Provisions											
-	-	-	875	-	875	875	-	-	-	850	-
Total Spending in AME											
-	-	-	989	-	989	989	-	-	-	974	-
Total for Estimate											
2,145	-	2,145	39,555	-50	39,505	41,650	435	-	435	41,248	435
<i>Of which:</i>											
Voted expenditure											
2,145	-	2,145	39,555	-50	39,505	41,650	435	-	435	41,248	435
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation			£'000
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Net Resource Requirement	41,650	41,248	38,350
Net Capital Requirement	435	435	349
Accruals to cash adjustments	-2,082	-1,088	-1,021
<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	-4,467	-2,660	-1,677
New provisions and adjustments to previous provisions	-989	-974	-249
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-80
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	70	80	-148
Increase (-) / Decrease (+) in creditors	3,116	2,281	696
Use of provisions	188	185	437
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	40,003	40,595	37,678

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	2,145	2,145	1,738
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	2,145	2,145	1,738
Gross Programme Costs	39,555	39,574	36,871
<i>Less:</i>			
Programme DEL Income	-50	-471	-259
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	39,505	39,103	36,612
Net expenditure for the year (Accounts)	41,650	41,248	38,350
<i>Of which:</i>			
Resource DEL	40,661	40,274	38,360
Capital DEL	-	-	-
Resource AME	989	974	-10
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	41,650	41,248	38,350
<i>Of which:</i>			
Resource DEL	40,661	40,274	38,360
Resource AME	989	974	-10
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	41,650	41,248	38,350

Part III: Note B - Analysis of Departmental Income £'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Voted Resource DEL	-50	-471	-259
Programme			
Other Income	-50	-471	-259
<i>Of which:</i>			
1: Public Prosecution and Legal Services	-50	-471	-259
Total Programme	-50	-471	-259
Total Voted Resource Income	-50	-471	-259
Voted Capital DEL	-	-73	-
Programme			
Sale of Assets	-	-73	-
<i>Of which:</i>			
1: Public Prosecution and Legal Services	-	-73	-
Total Programme	-	-73	-
Total Voted Capital Income	-	-73	-

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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: Stephen Herron

Stephen Herron 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 (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.

